Integrating Sustainability into Strategic Management Practice: Profit and Non-Profit Organization

Tini Adiatma[1]

[1] Universitas Musamus, Indonesia
tiniadiatma@unmus.ac.id

Abstract. Introduction/Main Objectives: This paper examines the practice of integration of sustainability into strategic management in both profit and non-profit organizations. Background Problems: There are challenges in integrating sustainability in strategic management on both profit and non-profit organizations. Novelty: This research highlights unique approaches and common strategies. While previous research has focused on sustainability in either profit or non-profit organizations, this paper fills the gap by providing a comprehensive examination of both. Research Methods: This research employs a systematic literature review methodology, analyzing case studies and reviewing existing literature on sustainability in strategic management. Finding/Results: The empirical findings reveal that both profit and non-profit organizations benefit from integrating sustainability into their strategic management, though they approach it differently. Profit organizations focus on the triple bottom line, leveraging entrepreneurial capabilities and fostering a supportive culture. Non-profits emphasize interdisciplinary efforts, community participation, and strategic partnerships. Both sectors show significant improvement in performance and societal impact through sustainable practices. Conclusion: The research concludes that integrating sustainability into strategic management is essential for long-term success and societal contribution.

Keywords: Management, Organization, Strategic, Sustainability

1 Introduction

These days, sustainability is an indisputable component of business operations[1]. The development of sustainability issues has taken center stage in the context of both profit and non-profit organizations in the contemporary era. With increasing awareness of the negative impacts of climate change, natural resource shortages, and social inequalities, organizations from various sectors increase to recognize the importance of integrating sustainability principles into their operations and strategies. The concept of sustainability is still difficult to define[2].
Understanding how the Sustainable Development Goals (SDGs) are implemented in the business setting is essential due to the increasing demand for sustainable solutions worldwide and practitioners' readiness to include the SDGs into their management procedures [3]. The topic of strategic management has garnered significant attention from scholars in recent years. In the same time frame, many businesses have also made sustainability policies and strategies a top priority[4]. Growing initiatives in the realm of

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strategic management center around the application of environmental sustainability and how it affects company performance[5].

There has been an increasing recognition among organizations of the significance of corporate sustainability. Nonetheless, it is still difficult, disjointed, and sometimes carried out in isolation for businesses to include sustainability considerations into their long-term planning, strategic management, procedures, and activities [6]. A strategic management idea that has evolved through time, corporate sustainability is currently receiving a lot of attention in both literature and practice [7].

The current corporate climate has made it possible for lean to become widely accepted as an operating model due to its rapid changes in the market and rise in economic, technical, and sociopsychological difficulties[8]. In light of the current emphasis on incorporating environmental issues into organizational operations and protecting societal interests, strategic management should integrate economic considerations with ecological and social responsibility for the benefit of future generations. The adoption of management methods that will safeguard natural resources, lessen the negative effects of business operations on the environment, and care for the present and future populations is predicated on the shift from strategic management to sustainable strategic management [9]. The potential and difficulties of managing a company with a deeply held social mission in the intricate, multifaceted setting of an expanding economy are also covered by strategic planning [10].

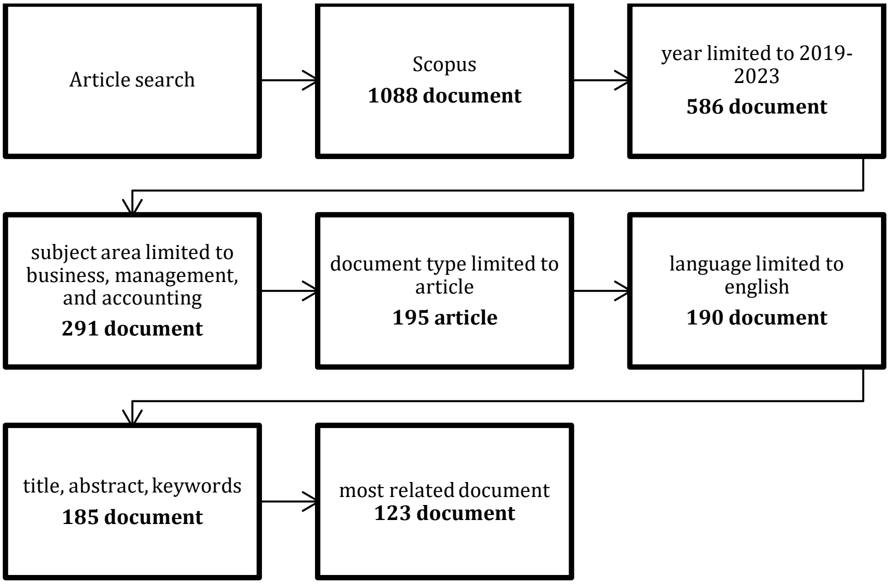
Businesses nowadays have been extremely concerned about environmental issues because a variety of their operations may seriously jeopardize the environment. It is believed that integrating environmental considerations into company operations can generate value and lead to sustainable corporate performance [11]. Since maintaining a competitive advantage is more difficult, the area of strategic management focuses primarily on achieving and maintaining a competitive advantage[12]. Successful implementation of the strategy is key to the sustainability of any organization [13]. An essential component of a company's commitment toward sustainability is strategic management [14]. Businesses that are socially conscious or nonprofits are not always more sustainable than those that are for profit [15]. Models face the same governance difficulty of ensuring sustainability, but they set different default objective priorities [15]. Research on environmental sustainability and strategic management combined can provide fresh perspectives on how corporate strategies influence how businesses respond to environmental efficiency [16].

The growing urgency of environmental, social, and economic challenges has made sustainability a critical focus for organizations worldwide. As businesses and non-profits alike strive to address these issues, the integration of sustainability into strategic management emerges as a key factor for achieving long-term resilience and responsible growth. This research will explore the practice of integrating sustainability into strategic management in both profit and non-profit organizations.

The purpose of this research is to systematically review and analyze existing literature on the integration of sustainability into the key functions of strategic management: planning, organizing, implementation, and controlling. Through a Systematic Literature Review (SLR), this study aims to identify themes, frameworks, and best practices that organizations adopt to incorporate sustainability into each phase of strategic management. By exploring the interconnections and challenges across these functions, the research seeks to provide actionable insights and propose a comprehensive framework that enhances the alignment of sustainability goals with organizational strategies. The findings are expected to bridge gaps in the literature and support decision-makers in designing effective and sustainable strategic management practices.

2 Method

This research was conducted with a systematic literature review. The systematic literature review commenced with an exhaustive article search was conducted via the Scopus database. The search was specifically tailored to include articles containing the keywords "sustainability" and "strategic management." An initial pool of 1,088 documents was identified through this search. The search results were refined based on several criteria: (1) publication year: articles published between 2019 and 2023 were included, narrowing the selection to 586 documents. (2) subject area: focus was restricted to articles related to business, management, and accounting, reducing the count to 291 documents, (3) document type: only peer-reviewed articles were considered, resulting in 195 articles, (4) language: articles written in English were selected, yielding 190 documents, and (5) relevance: based on the title, abstract, and keywords, the most relevant articles were identified, finalizing the count to 123 documents. The final dataset comprised 123 articles that met all the inclusion criteria and focused on the themes of sustainability and strategic management. The selected articles were subjected to a rigorous content analysis.



3 Result and Discussion

3.1 Importance of integrating sustainability and strategic management

Integrating sustainability into strategic management is essential for organizations to achieve long-term resilience, competitiveness, and responsible growth. Embracing sustainable practices not only addresses global challenges but also enhances organizational value, stakeholder loyalty, and overall performance.

Businesses that embrace the concept of sustainable development, which is founded on socially and ecologically responsible tactics and recognizes the long-term effects of their decisions, are seen as more robust, competitive, and productive [9]. For an organization to be sustainable and grow, continuous innovation is essential. While implementing new technology will assist businesses, it may also negatively affect established business models. The adoption of new technology raises the question of whether innovation on its own can always contribute to organizational sustainability[17].

The implementation of management initiatives that are grounded in the evaluation of risk level and potential failure mode (PFM) priority is expected to enhance company performance, provide a competitive edge, and ensure the sustainability of the reverse supply chain [18].

Sustainability efforts should be a vital component of corporate planning and strategic management, yet many commercial organizations throughout the world do not include them in their corporate strategies. Enterprise Risk Management (ERM) in conjunction with sustainability reporting to assess their impact on the economic value added (EVA) of business performance [19].Reporting on corporate social responsibility (CSR) has been viewed as a crucial tool for communication and as an essential component of a larger strategy for managing stakeholder integration [20].

The institutional role of organized labor in actively advancing employee interests presents both opportunities and challenges for strategic management and the longevity of the firm. As such, there is a relationship between CSR disclosures and organized labor, a key internal stakeholder [20]. CSR is a way for businesses to support sustainable development while simultaneously enhancing their social responsibility, enhancing their reputation, and improving stakeholder loyalty and satisfaction, all of which raise their company's value [21].

The competitive advantages of technology management (TM) and TQM methods are well acknowledged in the current globalization and digital era, but it is unclear how these tactics may combine and affect sustainability performance [7]. The notion of the circular economy is garnering more and more interest across various fields, such as technology management, operations management, and strategic management. In order to limit the consumption of natural resources, the firm must create a new model based on a new understanding of sustainable development [22].

Revenue sustainability measurements represent one of the shortcomings in accounting. Analysis of customer profitability was created in the strategic management accounting field [23]. Globally, sustainable strategic management techniques decreased the cost of equity by 1.6% to 2.9% annually. According to this, sustainable strategic management techniques raised global GDP by $1.3 to $2.3 trillion in 2018 [24].

The process of integration begins with the identification of context factors that are pertinent to corporate sustainability integration processes, bringing together the views of academics and sustainability experts. Next, the most pertinent context factors are analyzed in relation to their role in the strategic management of corporate sustainability integration processes, allowing for the identification of effective operationalization pathways [25]. There is a positive performance impact of sustainability-oriented of SME's strategic [26].

Stakeholder pressure toward the organization playing an important role in promoting MPS and GI through the adoption of socially responsible practice [27]. Corporate Environmental Responsibility (CER) important to coping stakeholder pressure to be more competitive in the market, decisions regarding this indicator is important [28]. Addressing strategy and sustainability is mandatory in an organization thinking of strategic decisions that used to accommodate double objectives: on the one hand, to satisfy the interests of the cooperators and, at the same time, to meet the interests of the market and assert its positioning in an increasingly competitive sector [29].

For-profit organizations face growing pressure from stakeholders to pursue socially and environmentally responsible business practices, responding to consumer growth demand for sustainable products and services. Non-profit organizations are also increasingly pushing for increased sustainability awareness to achieve their mission of positively impacting society and the environment.

The application of sustainability issues to organizations, both profit and non-profit, not only environmental aspects but also social and economic dimensions. Organizations consider factors such as efficient resource utilization, local community development, reducing inequality, and improving employee welfare in their efforts to become more sustainable. At the same time, sustainability is becoming a cornerstone for product and service innovation that meets the needs of increasingly environmentally savvy consumers, while enhancing an organization's differentiation and competitiveness in an increasingly competitive global marketplace.

The growing prioritization of sustainability issues by profit and non-profit organizations marks a paradigmatic shift in organizational management towards more socially, economically, and environmentally sustainable practices. This reflects the recognition of organizations' responsibility in addressing complex global challenges, as well as their commitment to participate in creating sustainable solutions for a better future.

Strategic management has become a major focus in the management of organizations, both in the profit and non-profit sectors, in response to an increasingly complex and dynamic business environment. In this context, strategic management is defined as the process of setting long-term organizational goals and developing action plans to achieve them, taking into account available resources and existing environmental conditions. For-profit organizations adopt a strategic management approach to ensure business sustainability and sustainable growth, by determining competitive strategies that can differentiate them in the marketplace and create value for shareholders. On the other hand, non-profit organizations use strategic management to direct their efforts in achieving the organization's mission and goals, focusing on achieving significant social impact and efficient resource management. In both contexts, strategic management plays an important role in guiding decision-making, managing risk, and ensuring alignment between organizational goals and the dynamic external environment.

1. Integrating sustainability into strategic management practice in Profit Organization

Integrating sustainability into strategic management practices in profit organizations is vital for fostering long-term resilience, competitiveness, and responsible growth. Strategic planning must account for uncertainties and the triple bottom line, ensuring flexibility and sustainable competitive advantage. Organizing around sustainability involves leveraging entrepreneurial capabilities and fostering an organizational culture that supports strategic management. Implementation spans financial management, human resources, and operational management, incorporating sustainable practices in supply chains, waste management, technology, and circular economy models. By educating customers, building strong brand images, and forming strategic partnerships, businesses can effectively navigate challenges and drive sustainable value creation. Ultimately, these integrated approaches ensure the organization not only adapts to external pressures but also leads in sustainable innovation and ethical practices.

A. Strategic Planning

Uncertainty should be considered on developing business strategies as a part of corporate strategic management [30]. Understanding the triple bottom line help a company make a transition towards sustainability [31]. The dairy industry's overall strategic management approach is a continuous reaction to the demands for adjustments brought on by the effect of external forces. The methods now used to define "strategy," a term that is crucial to understanding the philosophy of strategic planning. The external environment's unpredictability, to which the business must adjust flexibly, is described [32]. A company's strategic engagement in sustainability, taking into account the long-term impacts of these initiatives as well as the SDG and UNGC 10 principles. In particular, the UNGC management model's usefulness in creating regulations that can aid businesses in navigating challenging situations like COVID-19 is assessed. Strategic planning can benefit from the discoveries of business strategy [33]. SWOT and PESTLE are two examples of limited application strategy tools that are related to the growing requirement for distribution utilities to consider social and environmental implications in addition to economic signals when developing their strategies [34]. A company must determine the gap in the requirement to develop a successful corporate strategy for business sustainability during the strategic management step [35].

The degree of business model innovation and the adoption of sustainable innovation approaches are correlated. Businesses that have a high degree of innovation in their business models make greater investments in the strategic dimensions of sustainable innovation, which typically involve stakeholders and transcend organizational boundaries. These investments require proactive attitudes from the business, most likely because they increase their competitiveness in the market and necessitate a significant change to their business model [36]. The impact of business model innovation (BMI) on business ecosystems, society, and the planet is of growing theoretical and practical importance for strategic management [37] The evolution of business models from traditional (TBMs) to innovative (CBMs) and shows how they went from SBMs to TBMs. There are connections between SMA and SPM, it advances understanding of SMA in SMEs [38].

A sustainable competitive advantage (SCA) for the company may come from its tangible and intangible resources [39]. Born sustainable firms (BSF) which firms founded with an explicit strategic intent to operate in a sustainable manner play an important role in the sustainability transition and represent a significant but underutilized research site [40]. The insertion of responsibility thematic in core business strategy acts as an effective driver for the developments of fundamentally important of SDG [41]. Decision making in a strategy management should be thinking when we talk about sustainability including in tourism and hospitality industries [42]. Value creation, rather than compliance, should be prioritised, to achieve sustainable lending, risk management and inclusivity. The strike a balance between sustainable banking, increasing access to banking for the previously unbanked, and meeting regulator needs [43] Evaluate the internal capabilities and competencies of a company as well as identify key challenges in the external environment for sustaining company's competitive advantage [44]. Sustainable tourism can be expanded upon strategically with the use of the Balance Scorecard (BSC) [45].

Sustainability and strategic management integrated in a policy of a company [46]. Sustainable strategic management; strong governance and the encouragement of responsibility and sufficiency inside SOEs; leadership, which emphasizes ethics and balanced growth; and sustainable strategic management. The government will gain from the evaluation findings of this index in terms of formulating policies and enhancing the sustainability of SOEs [47].

The strategic integration of BSI (Business Sustainability Initiative for Malaysia's publicly traded enterprises) into the sample firms' strategic management is reflected in the

BSI constructs, indicating that BSI strategic integration plays a crucial role in the economic advantages of BSI [48].

B. Strategic Organizing

The following are some strategies to incorporate sustainability into an agriculture start-up: recognize the traits of social entrepreneurs; educate yourself on the notion of social innovation, its opportunities and challenges; apply the concept of environmental sustainability to potential growth strategies; and assess the various growth opportunities that the company can pursue in the area [49]. Business sustainability can be achieved if an optimal business strategy (BS) has been realized by forming good entrepreneurial capabilities. This can be achieved through a combination of human resource management variables, business strategy, creativity, entrepreneurship capability, and SME sustainability perceived, packaged with a planned behavior theory (TPB) approach [50]. The railway industry, being a public sector, has to comprehend organizational turnaround and its sustainability. It must also apply this understanding to differentiate between the operational and strategic levers of a turnaround strategy, analyze and assess current and past turnarounds from a sustainability standpoint, and devise managerial measures to ensure sustainability [51].
A firm can manage sustainability by making incremental changes in management control practices[52]. The balance between organizational practices and changes in the environment, engagement and learning plays a significant role in the developing competitive advantage. The same applies to the patterns that precede the development of DCs and BMs [53]. Sustainable organizational culture can be a buffer on organizational performance, its important to understand using core strategic management theory to understand PSR [54].

C. Strategic Implementation

1) Strategic in Financial Management

Investment firms strive to lower uncertainty in the early phases of projects, monitor project execution, evaluate projects, and begin operations in coastal areas using the BSC, ANP, and DEMATEL techniques [55]. Managing the finance ratio is necessary to maximize the sustainability of the business [56]. The financial viability of arts and culture organizations is contingent upon the financial contributions and fundraising activities of the board, which has practical consequences for the strategic management of board recruiting [57]. Robust companies exhibit it with high financial sustainability, a robust strategy with stable strategic success potential, and high level competence dealing with risk [30]. Strategic management accounting disclosure were found in the award winning. Unveiling specific information that needs to be disclosed may support the construction of adequate internal and external policies, help decision-makers optimize sustainability actions, and encourage better use of resources and know-how[58].

2) Strategic in Human Resource Management

Sustainable strategic management, or SSM, is linked to human competencies in businesses. For SSM to be effective, human competencies are necessary [59]. Specific sustainability competencies were included in the project development, stakeholder interaction, and the initial inspiration for eco-design, among other phases and distinctive characteristics of the construction projects. The competencies most readily visible were those pertaining to diversity, interdisciplinarity, strategic management and action, and interpersonal characteristics. [1]. A clear succession plan in the family firm is essential to reduce conflict and business sustainability [40].Peculiarities in running a family business; assessing the younger generation's inventive spirit to propel revitalization efforts within the family business; considering the idea of stealth innovation and how it manifests in the context of transgenerational entrepreneurship; evaluating the efficacy of managerial decision-making; and offering suggestions for ensuring the family business's sustainability [61].

Sustainable-strategic factor in a bank, sustainability followed by financial and internal business prespective as an crucial dimension of bank performance, they assessed it using Sustainable Balance Score Card (SBSC) [62]

3) Strategic in Operational Management

The field of construction management has demonstrated the crucial role that supply chain management (SCM) plays in simplifying complex supply chain relationships at the activity, project, and industry levels [63]. SCM has the potential to reveal important information about how complex contextual conditions affect project planning and control, performance, effectiveness, and sustainability at the project and industry levels [63]. Stakeholder focus, strategic orientation, supply chain cooperation, sustainability resource development, and sustainability technology development are the cornerstones of effective sustainable shipping management (SSM) [64]. The impact on sustainability performance is examined, together with the extent of Green Supply Chain Management techniques among SMEs that hold ISO 14001 certification. Reverse logistics and green practices are still relatively new for SMEs, and they don't help them perform better [11]. The corporate perspective towards sustainability is an enabling component in achieving sustainable supply chain management (SCM)—is shown with concrete examples of activities [14]. The farmers and the consumers constituted the people in the spice supply chain. The farmers supplying organic, export-worthy spices under the guidance of VIPL gained 30% more than regular spice farmers, which were accrued through cost savings and better prices. The consumers benefitted from the pesticide-free, organic spices through accrued health gains. manufacturing organic, pesticide-free spices helped the planet, as the process did not release hazardous chemicals into the atmosphere. VIPL manufactured pesticide-free spice with a focus on prosperity [65].

There are strong proof that adopting green construction practices by construction companies enhances their sustainable performance. The advantages of this strategincrease compliance with customers' expectations in the sector [66].

MSR improves the sustainability of the construction sector; these benefits are mitigated by key stakeholders' contacts inside megaprojects, but they are reinforced by secondary stakeholders' interactions [67]. A strong commitment to sustainable development and long-term corporate social responsibility (CSR) plans help firms weather economic downturns [33]. CSR practices of coal companies are not only to comply with applicable laws and regulations, but they also intend to create long-term positive impacts for stakeholders from stakeholder theory, legitimacy theory, and social contract theory points of view [68]

The case company found that it was simpler to stick to its original core business plan of selling waste material for the production of energy and heat and offering recycling and waste management services to construction companies than it was to adopt a slowing resource loop strategy [69]. Reuse is one of the most often recommended tactics for making fashion retail sustainable; yet, in reality, complexity is produced by the interaction of several logics and how this complexity affects the mall's daily and strategic administration. In order to prevent an imbalance between the rationale and actions, managers of reuse-based fashion retail must intentionally and consistently examine their strategies and actions [70]. The practice concern on plastic waste management, using biodegradable raw material that environmental friendly, stop single use plastic (SUP) [31]

Creating a suitable mathematical toolbox is necessary to increase the efficacy of strategic management in the face of extreme complexity and dynamic change in contemporary management systems [71]. Digital technology use in policymaking and strategic management promotes sustainability and value co-creation [72]. Since large organizations employ strategic management extensively, smaller businesses have explored it less. SMEs feel about using strategic management is particularly helpful for long-term survival, stability, and expansion [73]. The model, which was developed in the MATLAB Fuzzy Logic Toolbox environment, enables the selection of strategic reference points for the development of sustainable tourism by combining the outcomes of economic benefits with environmental and social indicators [74]. Automotive manufacturers endeavor to distinguish themselves by employing a blend of technology and nontechnological differentiators, driven by differing levels of sustainability and competitive advantage justifications among early adopters and latter adopters [75]. Utilize Internet of Things components to add value and further their corporate social responsibility goals by forming connections between the socio-environmental and managerial domains [76]. Digitalization in many companies strengthening the efficiency of the business [77].

Nine parts held information on digitalization: overview, highlights and events, management reports and discussions, our capitals, sustainability report, governance and leadership, external environment, comments to the accounts, and extra information. These disclosures also included information about marketing, the product being sold, operations of the company, governance, risk management, relations with customers, organisational structure, and strategic management. In general, organizations disclosed information about digitalization at a basic level, giving a brief overview of their digitalization initiatives, technology, and tools [78].

Techniques for bolstering the cooperative's position as a manifestation of horizontal integration as a means of ensuring the sustainability of the dairy farmer's company in order to increase the negotiating power of the dairy processing companies [79]. Sustainability is enhanced by the strategic management of destination development for cyclotourism [80].

A short-term perspective and an aversion to uncertainty can lead to failures in strategic management, limiting the effectiveness of actions for mitigating and adapting to climate change. Strategic management of aspects affected by climate change can make managers more aware of the benefits derived from the decisions taken. Operational improvement was the most frequently perceived long-term benefit, based on improved energy efficiency of operations [81].

4) Strategic in Marketing Management

Educating customers on sustainability as a means of introducing circular practice in a number of European retail establishments [82]. Strategies for expanding a product or market that companies employ for sustainability and growth [83]. A company's irresponsibility can be demonstrated by the cheating scandal, which also has an impact on trust, brand management, sustainability, and corporate reputation [84]. The bioeconomy promotes sustainability by guaranteeing the achievement of environmental, social, and economic objectives. Five fundamental elements are delineated herein: financial and economic, market, technological, ecological, organizational and human resource-related, and legal [85]. The most effective approach to expand a business, guarantee financial viability, and adhere to the original goal of supporting women in need by giving their kids access to top-notch educational possibilities [86]

Small and medium-sized businesses (SMEs), which make up the majority of businesses worldwide, play a critical role in the shift to sustainable development. In order to attain sustainability and a better future for future generations, the circular economy offers a number of advantages and opportunities [87]. Implementation of circular economy measures can be integrated into holistic sustainable strategic management [88]. Circular economy model also can be mixed in marketing strategy [89].

The implementation of an eco-friendly strategy has a favorable and significant impact on organizational strategic competencies and business performances [5]. Practice on choose the sustainable solution with built partnership and maintenance it to build behavioural programme that can respond the future sustainability [90]

As a tactic to maintain sustainability, a business can collaborate with numerous foreign partners to enable the sharing of knowledge and expand its activities [91]. Foreign capital participation in companies has a fundamental impact on a company's planning processes, sustainability and efficiency. The conclusions drawn are that foreign capital participation has a fundamental impact on our understanding of the business environment, and that to sustain a high-quality business, the issue requires even more in-depth research [92].

D. Strategic Monitoring and Controlling

The idea that militancy, bank agent experience, and customer focus should be taken into consideration when measuring performance and sustainability [93]. In bank organizations, a study shows that implementing a strategic management process impacts sustainability. The practice includes establishing sustainability targets, evaluating risks and opportunities, and adopting sustainable practices [94]. Communication quality and information management can drive key performance indicators to support organizational sustainability, so the company establishes strategic communication in practice [95].

A report that examines several industries in relation to the Blue Ocean Study (BOS), sustainability, and economic analysis. In order to facilitate the use of BOS, the framework conceptualizes the application of three overarching themes: drivers of development inside an organization, innovative governance, and integration of functional complexities [96]. Professional investors are gradually becoming more aware of CSR-visible companies, although the insertion, retention, or removal of a company from a major sustainability index (DJSI) did not affect stock market reactions, but it did draw greater attention from financial analysts and resulted in an increase in the proportion of shares held by long-term investors [97].

2. Integrating sustainability into strategic management practice in Non-Profit Organization

Integrating sustainability into strategic management practice in non-profit organizations requires a multifaceted approach that encompasses strategic planning, organizing, implementation, and monitoring. Strategic planning should focus on interdisciplinary efforts and sustainability-driven objectives to enhance organizational performance and societal impact. Effective strategic organizing involves leveraging administrative capabilities and community participation to optimize resource utilization and foster sustainable development. Strategic implementation emphasizes the importance of financial sustainability, human resource management, operational management, and strategic partnerships, incorporating innovative practices and green initiatives. Lastly, continuous strategic monitoring and control are crucial for ensuring alignment with sustainability goals and making necessary adjustments to enhance the overall effectiveness of sustainability efforts within the organization. This comprehensive approach ensures that non-profits not only fulfill their mission but also contribute significantly to broader social and environmental objectives.

A. Strategic Planning

Organizations must undertake intricate efforts to continue their never-ending battle to maintain or grow their competitiveness while also responsibly assuming their leading role in reducing the negative social and environmental effects of human activity due to the importance of sustainability for society's development [98]. An interdisciplinary case study on wildfire control has connections to public policy, corporate training objectives, organizational behavior, communication, sustainability, strategic management, and applied business decisions [99]. Innovative higher education must guarantee sustainability in line with its mission. Next, it must ensure strategic management of operations, technology, and other established areas [100]. In order to provide effective performance management and sustainability in higher education, strategic role play is essential for internal stakeholders [101]. The suggested model advises that in order to safeguard and preserve organizational sustainability and employee well-being, organizations must do more than only implement strategic climate [102].

Local Government (LG) integrate sustainability with make a strategic management [103]. Decision-making in strategic management also can be used to develop a clean city which also increases social welfare [104]. ADKAR change management model in decision making in non-profit evaluation of sustainability during COVID [105]. A non-profit organization concern on strategic decision, evaluate economic sustainability by combining an inherent analysis with a strategic management analysis [106]. There is a relevance GHC (green human capital) and GSC (green structureal capital) toward corporate sustainable development (CSD) [107]. Green intellectual capital (GIC) building a sustainable company, and it can achieve the sustainability through strategic management [107]. System trust framework used by 14 public organization impact on strategic management process and company sustainability [108]

B. Strategic Organizing

Since its inception, society has studied the phenomenon of cities. The primary drivers of its sustainable development, however, are its strategic management's top priority and management effectiveness. The sustainable development index, an integrated indicator made up of a structured complex of statistical rates that characterize sustainable development along three sections—economic, ecological, and social—was used to examine the development level of Russian cities. A number of key sustainable development perspective lines and criteria, including "smart" city living technologies and services, have been identified [109]. The competitiveness of the nation and the sustainability of the city are positively correlated [110].

A community-hosted sporting event, the strategic administration and utilization of regional sporting events, and the opportunities and difficulties in optimizing the reputational capital for organizers and the social advantages for communities are all discussed [111]. There is evidence that the political and administrative environments have a favorable impact on EO, and that the utilization of performance information, entrepreneurship, and inter-organizational collaboration are strategic actions that operate as a mediator between EO and perceived sustainability performance [112]. Through a participative community approach, the change agent produced various social, cultural, economic, and sporting benefits for the local community while securing the event's commercial sustainability in the middle of a financial crisis [72].

C. Strategic Implementation

Sustainable strategic management (SSM) is an integrated concept that entails sustainability in the approaches and processes of strategic management [62]. Successful implementation of the strategy is key to the sustainability of any organization. The strategy include of strategy implementation (SSI), strategic consensus (SCon) and strategic communication (SCom) drawing upon Communication Theory in the context of higher education in Malaysia. communication and shared consensus across strategic levels for plan implementation effectiveness [13].

1) Strategic in Financial Management

In an attempt to lessen the burden on their long-term financial sustainability, nonprofit economic development businesses, and their performance on smart-growth and social justice policy activities, public organizations have investigated service delivery with nonprofit organizations[113]. strategic management accounting also implemented in a country [114].

2) Strategic in Human Resource Management

An ethical competency for sustainability that raises additional concerns regarding the nature and function of normative competence in business and (higher) education environments [1]. It is suggested to use a quantitative approach for departmental or overall university strategic management. It makes it possible to organize and manage the implementation of improvement measures, giving university units a stronger competitive advantage in the education sector. A tiny university was the first to use it [115]. Enhancing staff competency can lead to greater performance in both academic institutions and the education system as a whole. Comprehensive environmental research is necessary for strategic planning. The intended effectiveness of the reforms is lessened by the lack of environmental analysis from the government and higher education institutions themselves; persistent issues include staffing shortages, poor quality, and a lack of skills in the labor market; and strategies developed by the institutions are essentially reactive to the State's direction without taking sustainability into account [116]. Instead, they should support responsible leadership. While there is still a lot of uncertainty surrounding growing the number of transactions, total customers, and profit-oriented cross-selling while simultaneously having an impact on improving social and economic conditions, performance and improvement of company sustainability are frequently difficult to implement during this time. The idea of applying militancy to strategic management is expanded upon; it was first used as a variable in HRM, particularly at BUMN Indonesia [117].

3) Strategic in Operational Management

Together with energy and material saving, the MSW sustainability practices improve waste sustainability practices, must be more well-versed in waste management concerns and aware of some of the challenges faced by strategy and operations managers [118]. Given the need to sustain the improvements made to the Red Cross Society, entrepreneurial leadership fosters innovation and creativity inside a company [119].

4) Strategic in Marketing Management

sing green initiatives as a component of sustainable strategic management and as part of a unique selling proposition [120]. When organizations partner for sustainability, they implement certain structures. These partnerships are strategic in nature; they do not act as a mediator between goals and outcomes; being highly structured alone is insufficient to achieve worthwhile goals; and informal structural features are most frequently implemented by organizations, with public sector organizations being distinct from other sectors in this regard [121]. As the concept of corporate social responsibility (CSR) advances, brand activism shifts from "greenwashing" to "walking the talk" in terms of sustainability and social responsibility [122].

3. Strategic Monitoring and Control

The key sustainability components that should be examined and executed through a university's strategy and improvement procedures are revealed by the research findings, which analyze sustainability and sustainable development of a university in terms of quality characteristics of higher education [123].

Table 1. Difference of integrating sustainability into strategic management practice in Profit and Non-Profit Organization

Aspect	Profit Organizations	Non-Profit Organizations

Strategic Planning	Focus on long-term resilience, competitiveness, and responsible growth; strategic planning includes uncertainties and the triple bottom line.	Emphasis on interdisciplinary efforts and sustainability-driven objectives to enhance organizational performance and societal impact.
Strategic Planning Tools	Use of tools like SWOT, PESTLE, and the Balance Scorecard to integrate sustainability.	Strategic decision-making models such as the ADKAR change management model, combining inherent analysis with strategic management analysis.
Organizing	Leveraging entrepreneurial capabilities and fostering an organizational culture supporting sustainability.	Leveraging administrative capabilities and community participation to optimize resource utilization and foster sustainable development.
Implementation	Financial management includes sustainable practices in supply chains, waste management, technology, and circular economy models.	Focus on financial sustainability, human resource management, operational management, and strategic partnerships, incorporating innovative practices and green initiatives.
Human Resource Management	Developing specific sustainability competencies among employees; promoting ethics and balanced growth.	Enhancing staff competency and responsible leadership; addressing staffing shortages and skill gaps through strategic planning.
Financial Management	Managing finance ratios to maximize sustainability, ensuring financial viability through strategic management accounting disclosure.	Non-profit economic development businesses focus on lessening long-term financial burdens; public organizations investigating service delivery with non-profit partnerships.
Operational Management	Sustainable supply chain management, incorporating green practices, and improving construction sector sustainability through green practices.	Enhancing operational sustainability practices, focusing on waste management, energy, and material savings.
Marketing Management	Educating customers on sustainability, building strong brand images, and forming strategic partnerships.	Promoting sustainability through community engagement, expanding market strategies, and forming partnerships for knowledge sharing.
Governance and Leadership	Strong governance and encouragement of responsibility and sufficiency within organizations.	Strategic role-playing for internal stakeholders, fostering

		innovative and ethical leadership in higher education and other sectors.
Monitoring and Controlling	Ensuring alignment with sustainability goals, making necessary adjustments to enhance overall effectiveness.	Continuous monitoring and control to ensure alignment with sustainability goals and making necessary adjustments.

4 CONCLUSION

Integrating sustainability into strategic management is crucial for organizations to achieve long-term resilience, competitiveness, and responsible growth. Sustainable practices address global challenges and enhance organizational value, stakeholder loyalty, and overall performance. For profit organizations, strategic planning must account for uncertainties and the triple bottom line, ensuring flexibility and sustainable competitive advantage. This involves leveraging entrepreneurial capabilities and fostering an organizational culture that supports sustainability. Implementation spans financial management, human resources, and operations, incorporating sustainable practices in supply chains, waste management, technology, and circular economy models. Educating customers, building strong brand images, and forming strategic partnerships help businesses navigate challenges and drive sustainable value creation. These integrated approaches enable organizations to adapt to external pressures and lead in sustainable innovation and ethical practices. Non-profit organizations also need a multifaceted approach that includes strategic planning, organizing, implementation, and monitoring. Interdisciplinary efforts and sustainability-driven objectives enhance performance and societal impact. Leveraging administrative capabilities and community participation optimizes resource utilization and fosters sustainable development. Continuous monitoring and control ensure alignment with sustainability goals and enhance the effectiveness of sustainability efforts within the organization.

5 IMPLICATION/LIMITATION AND SUGGESTIONS

Integrating sustainability into strategic management has far-reaching implications for both profit and non-profit organizations. For-profit entities can attain long-term resilience and competitiveness by embedding sustainable practices into their strategic planning processes. This integration addresses global challenges while simultaneously enhancing organizational value, stakeholder loyalty, and overall performance. By incorporating the triple bottom line—economic, environmental, and social factors—companies can secure a flexible and sustainable competitive advantage. This approach necessitates the cultivation of entrepreneurial capabilities and the fostering of a sustainability-oriented organizational culture. As a suggestion to effectively integrate sustainability into strategic management, for-profit organizations should prioritize comprehensive strategic planning that explicitly includes sustainability goals. This involves the incorporation of sustainable practices across all facets of the organization, including financial management, human resources, and operations. Companies should invest in sustainable supply chain management, waste reduction initiatives, advanced technologies, and circular economy models. Additionally, organizations must focus on educating customers about their sustainability initiatives, building robust brand images, and forming strategic partnerships to enhance their market position and drive sustainable value creation.

Non-profit organizations also stand to gain significantly from integrating sustainability into their strategic management practices. By adopting a multifaceted approach that encompasses strategic planning, organizing, implementation, and monitoring, non-profits can bolster their performance and societal impact. Interdisciplinary efforts and sustainability-driven objectives are crucial for optimizing resource utilization and fostering sustainable development. Leveraging administrative capabilities and encouraging community participation can further strengthen the organization's ability to achieve its mission and contribute to broader social and environmental goals. As a suggestion on ensure alignment with sustainability goals, non-profit organizations should focus on continuous strategic monitoring and control. This includes regular assessment and adjustment of their strategies to enhance the effectiveness of sustainability efforts. Non-profits should also seek to build strong partnerships with other organizations, both within and outside their sector, to share resources and knowledge. Encouraging community participation and fostering a culture of sustainability within the organization can further support these efforts. By adopting these practices, non-profits can ensure that they not only fulfill their mission but also make a significant contribution to sustainable development.

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