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**Sustainable Customer Orientation
and Firm Performance:
A First Exploratory Analysis**

**Sustainable Customer Orientation e Performance
dell'Impresa: Una Prima Analisi Esplorativa**

Relatore:

Prof. Valerio Veglio

**Tesi di laurea di
Laura Castellazzi**

Matr. n. 514630

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Abstract

Sustainability and customer orientation are today two of the most current and critical issues across numerous sectors. Both play a central role in determining the success of companies and influencing their performance. In the literature analysis, some key themes were identified: the difference between responsive and proactive customer orientation, their connection with sustainability and how all these factors influence the definition of the company's strategies and performance, with a specific focus on small and medium enterprises. This thesis aims to study the relationships among such elements, investigating in particular the link between sustainable customer orientation and firm performance. Following an exploratory analysis, a multiple linear regression model was developed to test the hypotheses, based on data from 540 Italian companies gathered via a questionnaire. A positive relationship between responsive sustainable customer orientation and the company's overall performance was identified; however, it was found that proactive sustainable customer orientation does not exert any direct influence on performance. This research suggests that the development of an effective customer orientation strategy, intertwined with sustainability values and practices, can be a decisive factor in improving business performance. This study lays the foundation for future research on the topic, which has so far been scarcely addressed. The highly relevant issues explored in this thesis underscore the importance of continued research in this area, making it a valuable starting point for further investigation.

Abstract

Sostenibilità e orientamento al cliente sono oggi due tra le più attuali e cruciali tematiche in numerosi settori. Entrambe svolgono un ruolo centrale nel determinare il successo delle aziende e nell'influenzarne le performance. Attraverso l'analisi della letteratura sono stati identificati alcuni temi chiave: la differenza tra responsive e proactive customer orientation, il loro legame con la sostenibilità e come tutti questi fattori influenzano la definizione delle strategie e delle performance aziendali, con un'attenzione specifica rivolta alle piccole e medie imprese. Questa tesi si propone di studiare le relazioni tra tali elementi, indagando in particolare il legame tra sustainable customer orientation e performance aziendale. A seguito di un'analisi esplorativa, è stato sviluppato un modello di regressione lineare multipla per testare le ipotesi, basato sui dati di 540 aziende italiane raccolti tramite un questionario. È stata identificata una relazione positiva tra responsive sustainable customer orientation e performance complessiva dell'azienda; tuttavia, si è rilevato che la proactive sustainable customer orientation non esercita alcuna influenza diretta sulla performance. La presente ricerca suggerisce che lo sviluppo di una strategia efficace di customer orientation, intrecciata con valori e pratiche di sostenibilità, può rappresentare un fattore decisivo per migliorare le performance aziendali. Questo studio getta le basi per future ricerche sull'argomento, che finora è stato scarsamente affrontato. Le questioni altamente rilevanti e attuali esplorate in questa tesi sottolineano l'importanza di una ricerca continua in quest'area, rendendola un valido punto di partenza per ulteriori ricerche.

To life.
To my family.
To all the people who love me.

넘어져 다치고 아파도
끝없이 달리네 꿈을 향해.
Even when I fall and hurt myself,
I keep running towards my dream.
- BTS

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Introduction

Nowadays firms are demonstrating to recognize the importance of concentrating sizeable efforts on understanding consumers' needs and the issues that are crucial to them. For this reason, organizations are increasingly working to build customer orientation strategies aimed at satisfying the requests coming from the market in the most complete and profound way.

In analysing the subject of customer orientation, two fundamental aspects can be identified: responsive customer orientation and proactive customer orientation. One is focused on understanding and satisfying consumers' expressed needs, the other has the more elaborate goal of anticipating latent needs (Blocker et al., 2011). Depending on how much a company chooses to commit to these aspects, it will obtain more or less positive results. The topic of customer orientation has been analysed for a long time by numerous studies from various points of view: they demonstrated that being customer oriented is crucial to guarantee the success of the company and, particularly, to improve its performance (Neneh, 2018).

Being customer oriented therefore means paying attention to consumers' present and future requirements and, in this epoch, that means focusing on sustainability issues. To respond to the new emerging needs, firms are modifying their approaches; accordingly, products and processes are improved with the aim of meeting the increasingly high sustainability standards required by external actors, such as governments, and above all by consumers.

The current population of customers is experiencing a raise in awareness towards issues related to sustainability and this fact represents a main driver for the turning point of companies towards more responsible and sustainable behaviours. The general change in consumption patterns, in turn, allows an ever-growing number of consumers to be engaged and firms can leverage on this to gain advantage. Customers and companies push each other to improve and make further sustainable choices, overcoming obstacles such as paying a higher price for the former or incurring costs for the latter (Sun and Wang, 2019). The decision to concentrate efforts on sustainability aspects allows consumers to see their needs

satisfied to a greater extent and businesses to gain greater success and increase their performance; at the same time, the benefits produced in favour of the environment and communities are considerable (Kaufmann et al., 2012; Hwang and Lyu, 2020).

Literature has also highlighted the extreme relevance of small and medium-sized enterprises: several studies have analysed their involvement in sustainability practices, their commitment to customer orientation strategies and the effects that both have on the performance of the business. The characteristics and the potential demonstrated by this type of firms make them particularly predisposed to achieve success, from all points of view (Jansson et al., 2017).

In the light of this, the purpose of this study is to present and analyse the various aspects of customer orientation, sustainability and firm performance, trying to identify the relationships existing among them.

The thesis is structured in three chapters. In particular, the first one offers a review of the knowledge available in the literature regarding the topics at the heart of the discussion. This section allows to understand what the research has developed so far, showing the existing relationships and the possible gaps still to be filled.

The second chapter aims to be a point of conjunction, specifically defining, on the basis of the focal points identified with the study of literature, the gaps to be analysed. Moreover, a precise definition of the research hypotheses is carried out. The third and last chapter explains in detail how the investigation is conducted: the methodology, analysis and results are defined. These findings are fundamental to draw conclusions regarding the study that this thesis aims to develop.

The overall purpose of the thesis is to analyse the impact of responsive and proactive sustainable customer orientation on firm performance; the choice derives from the lack of empirical research on this relationship. In particular, the research is focused on Italian small and medium enterprises, as they present characteristics kindred to the topic and show great study potential: most of them are already engaged in sustainability practices and customer orientation strategies;

furthermore, their characteristics have always led to their expansion and success (Bloodgood et al., 1996; Mattiacci et al., 2008; Hoogendoorn et al., 2015).

To conclude, the thesis aims to present discussions, implications and reflections about the performed analysis and tries to provide ideas for delving deeper into the topic and advancing knowledge in this regard.

- Chapter One -

1.1. Customer orientation and the relationship with sustainability

1.1.1. The concept of customer orientation

In a world where changes are a constant, firms and customers are led to face incessant challenges and improve their relationships. During the last decades, new issues and trends have brought to a mutation in the business strategies, today increasingly focused on consumers and their needs.

Companies often fail to address customer requirements, causing a negative impact on sales and on the whole business. This is further made worse by a more and more turbulent business environment, characterized by fierce competition, technological advancements and rising attention towards sustainable issues. Moreover, in recent years, consumers are becoming progressively more informed and demanding, thus increasing their pressure on firms (Appiah-Adu and Singh, 1998). For these reasons, organizations are evolving in order to become more customer-oriented: they are no longer a mere “production entity”, instead they try to create a unique value proposition (Lusch and Webster, 2010). Focusing on customer needs appears to be an effective way for companies to deal with uncertainty and improve themselves.

In the light of all these aspects, takes on a central role the figure of the consumer. Hence, the concept of customer orientation (CO) becomes an extremely relevant component. This topic has been largely studied in the context of market orientation, analysing the role of consumers in creating company’s success and the importance of understanding the market’s requirements, spreading this knowledge throughout the entire organization (Kohli and Jaworski, 1990). CO influences other processes, helping companies to gather real-time data about customers and their preferences: this supports the choices about suppliers, services and business strategies, in order to always aim for the highest satisfaction of buyer needs (Ziggers and Henseler, 2016). It is possible to define customer orientation as the accurate comprehension of the customer wants, which enables organizations to continuously create value

for them; this understanding must be focused not only on present requirements, but as well on future ones, considering evolving market trends (Narver and Slater, 1990). In particular, when referring to dynamic buyers, whose preferences and values keep changing, a strong customer orientation supports the organizations in following the new trends, learning about deep customer needs (Gatignon and Xuereb, 1997). Firms increasingly tend to integrate the CO concept into their strategies, in the belief that the satisfaction of customers represents one of the main pillars of the business purpose (Drucker, 1954).

Several studies have been conducted regarding the topic of customer orientation and many definitions have been provided; below are some of them:

Table 1. Definitions of customer orientation

Saxe and Weitz (1982) claim that customer orientation is the “degree to which businesses practice the marketing concept by trying to help their customers make purchase decisions that will satisfy customer needs”

Shapiro (1988) represents customer orientation as the dissemination of information about customers throughout an organization, formulation of strategies and tactics to satisfy market needs inter-functionally and achievement of a sense of company-wide commitment to these plans

Kohli and Jaworski (1990) suggest that being customer oriented implies taking into account both external factors characterizing the market and the present and future requirements of the customers

Narver and Slater (1990) theorise that “customer orientation is the sufficient understanding of one’s target buyers to be able to create superior value for them continuously”

Ruekert (1992) presents customer orientation as the “degree to which the organisation obtains and uses information from customers, develops a strategy which will meet customer needs, and implements that strategy by being responsive to customers’ needs and wants”

Deshpande et al. (1993) state that customer orientation represents “the set of beliefs that puts the customer’s interest first, while not excluding those of all other stakeholders such as owners, managers, and employees, in order to develop a long-term profitable enterprise”

Jiang et al. (2020) assert that “customer orientation sets the customers’ needs and satisfaction as the priority so that the firm can offer products that meet the customers’ need and with superior values”

Considering these definitions, the importance of developing a connection between organizations and customers appears to be clear, underlining the role of satisfying needs as a crucial factor in creating value for both the company and the consumer. Granting the satisfaction of customers’ requirements, a firm lays the groundwork for its future success because it improves customer loyalty (Eggert and Ulaga, 2002). CO favours the development of competitive advantage and facilitates firms in their goal of achieving business success (Ziggers and Henseler, 2016).

Therefore, customer orientation should be seen as a constituent of the values and principles at the foundation of firms’ organizational culture; to succeed in ensuring a good level of CO throughout the whole organization, human and financial resources have to be employed (Appiah-Adu and Singh, 1998).

Besides creating benefits for buyers, customer orientation has proven to produce positive effects on the company itself in terms of performance: this happens because the creation of a superior value for the customer enhances consumer satisfaction, loyalty and innovation, consequently fostering business success and performance (Frambach et al., 2015). Customer orientation has been identified as “a unique internal strategic orientation with the capability to interact with other factors to boost the performance of businesses” (Neneh, 2018).

Several studies investigated and provided evidence about the positive relationship between CO and firm performance. In developing these studies, a wide range of different factors that can influence firm performance have been considered.

Amongst the several works on the topic:

Table 2. Studies on customer orientation and firm performance

Appiah-Adu and Singh (1998) considered new product success, sales growth and return on investment (ROI) as main measures for the study and the result was a positive CO-firm performance correlation

Brady and Cronin (2001) based their research on the overall service quality and behavioural outcomes (repurchase and loyalty), finding positive results

Yilmaz et al. (2005) used financial and market performance (sales growth, market share, ROS, ROA, profitability) and qualitative performance (quality improvements, new product development capability, employee satisfaction, employee commitment)

Pekovic and Rolland (2012) found a positive result by analysing dimensions regarding employees in relation with profit and EBITDA

Maurya et al. (2015) obtained a positive relation between customer orientation and firm performance by also considering the role of corporate identity

Another study conducted by Pekovic and Rolland (2016) based the research on environmental customer innovation

It remains important for businesses to make an in-depth organizational analysis to consider both CO and other contextual factors that can have a different impact on the amelioration of firm performance (Pekovic and Rolland, 2016).

A very interesting aspect of some studies about this topic is represented by their focus on the effects of customer orientation on the performance of small and medium enterprises (SMEs).

An SME could be able to succeed in the market and gain competitive advantage by ensuring a high level of quality for its offer, obtaining in turn a better business performance (Appiah-Adu and Singh, 1998). Small and medium enterprises tend to operate in a context where competition can be faced through a continuous connection with customers, pursuing the aim of maximising their value; in fact,

this scope can help SMEs to differentiate from large firms, address resources and cope with the challenges of today's ever-changing world. There is evidence about the positive relation between firm performance of SMEs and their ability to follow unexploited opportunities and grant consumers' satisfaction (Neneh, 2018; Al Asheq and Hossain, 2019).

All these characteristics highlight the crucial role of customer orientation on fostering SMEs performance, prompting the necessity to create and spread throughout the entire organization a customer-oriented culture (Appiah-Adu and Singh, 1998).

Moreover, since a growing number of small and medium enterprises are looking towards a bigger development, CO might be a good driver for the expansion. Buyers around the world are characterized by a variety of preferences and businesses need to understand them in order to provide the highest level of satisfaction. Having a proactive approach towards customer orientation allows a firm to improve its reputation, also fostering loyalty among foreign customers. More than others, a great degree of commitment is required to SMEs for creating successful customer orientation strategies as they have fewer resources at their disposal (Novello et al., 2013).

1.1.2. *Distinction between responsive and proactive customer orientation*

The subject of customer orientation has been extensively explored in the last decades and scholars have developed a distinction in its meaning: responsive customer orientation (RCO) and proactive customer orientation (PCO).

Table 3. Comparison between responsive and proactive customer orientation

Responsive customer orientation	Proactive customer orientation
Present customer needs	Future customer needs
Analysis of expressed needs	Discovery of hidden needs
Short-term customer satisfaction	Long-term customer satisfaction
Solution to satisfy the need	Disruptive solution

Responsive customer orientation can be defined as the effort of an organization to identify and understand the current customers expressed needs with the purpose of finding a creative solution to satisfy them. Therefore, RCO requires just a mere analysis of what consumers demand in the immediate moment, without a real investigation of the reasons behind the requirement. Being responsive might not be the best solution to build a strong and lasting competitive advantage: it aims to generate products and services able to allow customer satisfaction in the short-term, not guaranteeing the creation of a true feeling of loyalty towards the company (Narver et al., 2004; Blocker et al., 2011; Schweitzer et al., 2018).

On the other hand, proactive customer orientation reflects the ability of a company “to continuously probe customers’ latent needs and uncover future needs, possibly offering ideas even before customers realize they had such a need”. Hence, the idea is to satisfy current needs while anticipating future ones, showing consumers that the organization possesses the capabilities and resources to do so. Being proactive fosters customer loyalty and permits to create disruptive solutions, having a positive effect on value creation. If the organization is able to identify the latent needs, it can translate them into innovations, in order to provide new advanced products. Besides laying the basis for building a long-term competitive advantage, PCO has been shown to improve the responsiveness of the organization and vice versa (Narver et al., 2004; Blocker et al., 2011; Schweitzer et al., 2018). There is still a lot of potential for the development of proactive customer orientation strategies since it remains underrated in the evolution of the relationships with buyers: organizations have not completely exploited the benefits that PCO can provide in terms of competitive advantage and value creation. Nevertheless, nowadays more and more businesses own skills and tools which allow them to implement customer orientation into their practices (Blocker et al., 2011).

1.1.3. *Customers and products in the framework of sustainability*

The foundation of customer orientation is based on the understanding of buyers' needs and wants; therefore, businesses are required to adapt to current trends and design products presenting new adequate features.

In the last decades the attention of governments, institutions and customers moved towards sustainability, setting objectives aimed at finding solutions to concerns regarding sustainable issues. This new path is generating pressure on businesses which try to modify their organizational processes in order to seize new related opportunities. As a consequence of this new orientation, customers are changing their purchasing behaviours and firms need to progressively adjust to this new inclination.

Sustainability is currently one of the pivotal topics in every sector, but, in spite of this, a univocal definition has not yet been identified (Olawumi and Chan, 2018). The concept of sustainability is strictly related to the one of sustainable development, which has been defined for the first time by the World Commission on Environment and Development (WCED, 1987) as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”, highlighting the importance of strengthening a long-term vision in this context. The idea of development requires to modify the behaviour of the world society and transform the global economy under several points of view, especially since the way of acting of populations and organizations in the last century has and continues to represent a danger for guaranteeing a sustainable development.

The theoretical framework regarding sustainability has been elaborated for years, defining a myriad of facets on the topic since the second half of '900. Among the most popular theoretical models that have been developed it is possible to identify the Corporate Social Responsibility (CSR) and the Triple Bottom Line (TBL) ones. CSR has been defined by the World Business Council for Sustainable Development (WBCSD, 2002) as “the integration of social and environmental

values within a company's core business operations and [...] engagement with stakeholders to improve the well-being of society”.

TBL represents a high value framework to assess firms' performance in the field of sustainability; in particular, it is characterized by three distinctive dimensions. The first one, economic, supports the organization in considering sustainability as a driver for the maximization of profits. The social dimension makes reference to the aspects of CSR and their impact on the company's reputation. The last dimension, the environmental one, addresses issues such as pollution, waste of materials and energy consumption with the purpose of finding ways to create recycle plans and implement more sustainable processes (Camilleri et al., 2023). One of the most analysed concepts is characterized by the three pillars of sustainability: social, environmental and economic; their function is to detect, with the perspective of sustainable development, the areas where improvements must be encouraged and harm must be prevented (Gibson, 2001; Purvis et al., 2019).

Three important definitions are identified in:

Table 4. Definitions of the three elements of sustainability

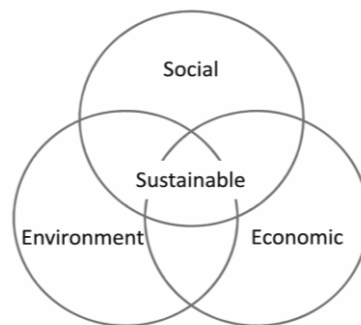
Social sustainability: “a life-enhancing condition within communities, and a process within communities that can achieve that condition” and “a positive condition marked by a strong sense of social cohesion, and equity of access to key services (including health, education, transport, housing and recreation)” (McKenzie, 2004)

Environmental sustainability: “a condition of balance, resilience, and interconnectedness that allows human society to satisfy its needs while neither exceeding the capacity of its supporting ecosystems to continue to regenerate the services necessary to meet those needs nor by our actions diminishing biological diversity” (Morelli, 2011)

Economic sustainability: “the set of actions and strategies aimed at ensuring economic prosperity without negatively impacting social, environmental, and cultural aspects of a community” (Kosmopoulos, 2024)

The diffusion of the three-pillars concept puts an emphasis on the idea that sustainability cannot be associated with only one aspect. For instance, until recently the environment and the economy were seen as antagonists, while now, on the contrary, economy is being developed trying to understand how it can be a support to sustainable development. Strengthening interconnections among the pillars turns out to be an essential ingredient for the success of sustainable practices and it permits to align policies and plans defined by institutions and businesses (Clune and Zehnder, 2020).

Figure 1. Typical representation of sustainability and the three pillars



Source: Purvis et al., 2019

Sustainable concerns arise from the problems that have been identified in the three social, environmental and economic areas; this brought to the identification of the so-called megatrends, defined by the Oxford English Dictionary as “an important shift in the progress of a society or of any other particular field or activity” (oed.com). Six main megatrends have been recognized: rapidly changing demographics, rapid urbanization, accelerating technological innovation, power shifts, resource scarcity and climate change (Retief et al., 2016). The potential impact that a worsening of these conditions can have on environment, society and economy is clear. Uncertainty and complexity increase with megatrends and the dynamics among social, economic, political, technological and environmental systems change (Pęciak, 2016). It is increasingly essential to look for ways to deal with these difficulties.

Among the tools that economic actors can exploit to have a positive impact, sustainable products are surely relevant and are becoming a main trend nowadays.

“Sustainable products are those that provide environmental, social and economic benefits while protecting public health, welfare and the environment throughout their commercial cycle”; hence, the creation of such goods should be carried out concurrently considering all three dimensions of sustainability (Shuaib et al., 2014; Gidaković et al., 2024).

As sustainable solutions continue to emerge, the various players on the market should also encourage their diffusion. In this sense, customers have proven to be sensitive to these issues and, through their behaviour, they contribute to generating a positive impact. In particular, consumers’ awareness seems to increase day by day and it is becoming one of the main drivers of purchasing choices (Beckford et al., 2010; Lee, 2011). Nevertheless, the decision of customers to turn to sustainable products is influenced by a variety of internal and external factors which can cause a different intensity in the purchase of these particular products. Consumer behaviours’ can be influenced by demographics, knowledge or ethical factors: from age to education, from moral obligations to quality knowledge, and so on (Alyahya et al., 2023). Such elements also influence the decision-making regarding sustainable products and, even if today’s consumer awareness towards sustainability issues is consolidating, customers tend to favour egoistic interests rather than sacrificing themselves for a greater collective cause. However, there is evidence that people, by purchasing sustainable products, feel personal satisfaction for having contributed to sustainable behaviour: in this way even a self-centred attitude can generate a positive impact. Seen from another perspective, buying sustainable products could alleviate consumers’ feelings of guilt and shame which would arise if they used goods that are harmful to the environment (Barbarossa and Pelsmacker, 2016; Cheung and To, 2019; Mutum et al., 2021).

Consumers that pay major attention towards sustainability issues are more likely to purchase green products because they are conscious about the impact that consumption has, and so, they try to move towards goods that are as least harmful as possible to the environment and communities. This group of consumers feels the conviction of being able to make a difference by actively acting sustainable

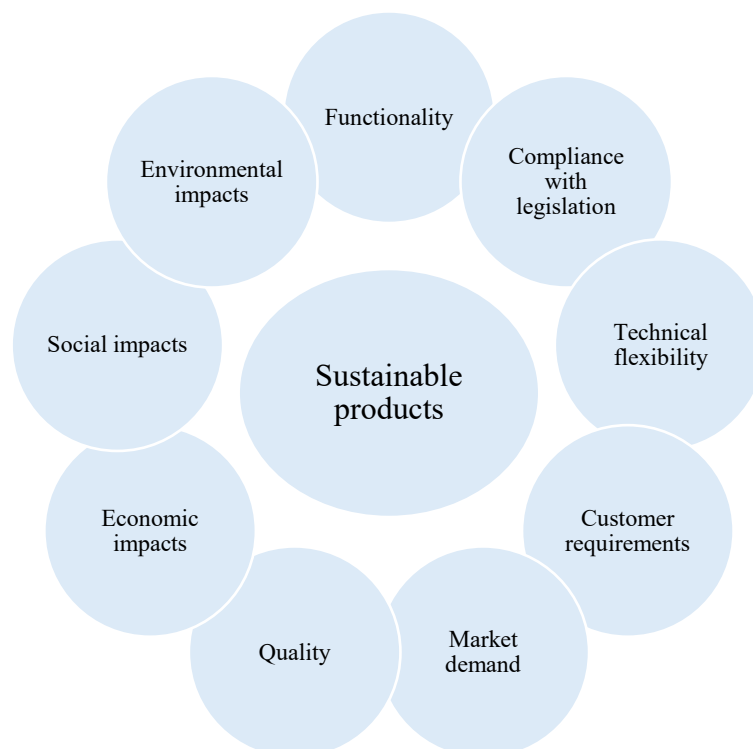
and responsible practices (Higuera-Castillo et al., 20219; Sun et al., 2022). Customers that are concerned with sustainability have a greater inclination to manage their purchases and consumption in order to cause the least possible negative impact on the environment and on societies, thus they utilize only strictly necessary goods, regardless of their financial availability: this lays the foundations for adopting a sustainable lifestyle. Environmental degradation, climate change, resource scarcity represent some of the real problems that today require the maximum and most urgent action; consumers are asked to transform their behaviour and reduce material waste to safeguard the planet and the future generations (Sheth et al., 2011; Balderjahn and Hüttel, 2019).

The increase in awareness of sustainability among populations particularly puts the spotlight on this topic and encourages the achievement of positive objectives. Thus, a widespread desire to act together is created and the individual consumer could be pushed in a more determined way to move towards more sustainable products and attitudes thanks to social pressure. Expectations are created on the behaviour of individuals, who will be willing to overcome obstacles, such as paying a higher price, in order to align themselves with the new sustainable trend (Sun and Wang, 2019).

As consumers' awareness increases, the demand for sustainable products keeps growing and buyers place confidence in the benefits that the use of these products brings, particularly in times like the current ones where environmental and social crises are the order of the day. The choice driving the purchases is no longer based merely on the cost and the benefit for the single consumer; instead, it shifts to a thoughtful selection encompassing a general interest towards the society and the environment (Kaufmann et al., 2012; Hwang and Lyu, 2020). Customers today demonstrate to have the ability to understand the sustainable characteristics of products and differentiate them from traditional ones; they are also highly attentive to companies' production systems, to how they exploit resources and manage pollution problems (Kolling et al., 2022).

The market for sustainable products continues to expand and in the last years their production and sale increased 5.6 times faster with respect to those goods that are not classified in such a way. This market presents a huge potential to exponentially grow in the near future and will bring benefits from an environmental, social and economic point of view such as, for example, the creation of new job positions and a series of positive effects on the environment. In spite of that, sustainable products still face obstacles in becoming mainstream: consumers are held back by concerns about performance, quality and price of these products (Whelan and Kronthal-Sacco, 2019; Zimon et al., 2020). Therefore, although customer demand is increasingly directed towards sustainable products that align with principles defined to protect the environment as well as the communities, there is still a perception that sustainable characteristics cannot guarantee, at the same time, a high degree of quality (Roche et al., 2009; Chang and Fong, 2010; Borin et al., 2013). Actually, in designing sustainable products, organizations take into account some essential points of reference:

Figure 2. Characteristics to improve sustainability in products



Source: Maxwell and van der Vorst, 2003

It is necessary to communicate that sustainability and quality can coexist as features of the same product and that its final performance can be even superior: a study testified that the quality of sustainable products is equivalent or higher than traditional ones. Evidence has been found about a positive relation between the satisfaction of consumers and the quality of sustainable products. In any case, it is undeniable that, even if awareness towards sustainable consumption is spreading across all groups of customers, they react and behave in different ways (Roche et al., 2009; Chang and Fong, 2010; Borin et al., 2013).

Nowadays it is possible to observe a range of attitudes among the various groups of the society that react differently to opportunities and difficulties of the world and the area of sustainability is no exception. Indeed, the younger generations of today, identified in Millennials (1980-2000) and Generation Z (2000-2010), are demonstrating to be the most attentive to sustainable issues: they deeply comprehend the challenges linked to environmental and social crises and understand the urgency to find a solution, in order to create a better future. These generations have the power to become a driving force behind a great change because they will be, in a few years, the cornerstone of the world's workforce; therefore, they will be able to act both as consumers and employees to build a sustainable hereafter (Klimkiewicz and Oltra, 2017). Yamane and Kaneko (2021) found that young members belonging to Millennials and Generation Z definitely have a higher sensitivity towards issues like climate change and environmental degradation; they are developing more sustainable lifestyles than older generations and wish to live in cities and communities that demonstrate to care about the same concerns. These young people are concretely modifying societies, driving them towards better decisions and behaviours, being an example for elders. Millennials and Generation Z more easily engage with firms that are characterized by a sustainable organization and which promise a satisfying job not only from a remunerative point of view, but also in terms of values and concrete actions towards the environment and people; this attitude will make it possible to positively shape businesses and the society in the future (Hirota, 2015; Alonso-

Almeida and Llach, 2019). Furthermore, young generations present a very high educational level and are approaching a world increasingly characterized by communication technologies: these elements help them to be more open-minded, well informed, proactive and ready to develop a long-term vision towards sustainability (Kuźniar, 2021).

Regardless of the type of consumer, one of the main challenges that sustainable products have to cope with is price: this category of products usually presents a premium price reflecting the extra value that traditional goods do not possess. Even if buyers recognize the additional features, it must be observed that, as the functional risk of the product increases, the willingness to pay such a supplement lessens (Essoussi and Linton, 2010). A research carried out by Gfk Roper Consulting underlined that a significant portion of consumers thinks sustainable products are still too expensive, although the collective effort to overcome this obstacle is noticeable (Gfk Custom Research North America, 2009). Price sensitivity and the still present difficulty in finding broad sustainable products ranges at retailers makes it complex to achieve the objective of turning these goods into mass products (Sun et al., 2022). If prices were reduced in the future, there could certainly be a greater possibility of seeing a wider range of consumers approach this category of products. As customers become more involved in sustainable practices and values, they are able to define a level of sacrifice they are willing to face to develop these new beliefs and a higher price may often be included in those sacrifices (Camilleri et al., 2023). He et al. (2019) pointed out that customers who are extremely oriented towards sustainability “may experience weaker reference price effects” during the decision-making process referred to the type of product to buy. Anyways it has been observed that customers’ willingness to pay rises as their belief in the qualities of sustainable products increases (Biswas and Roy, 2016).

Today the world is facing a transition where people, businesses, decisions and every possible action are directly or indirectly involved in some kind of aspect related to sustainability. On the basis of the relevance of this topic, firms and

consumers have a central role to play in bringing about real change; for this reason, businesses must adhere to values increasingly focused on sustainable development and they should build their customer orientation strategies aligning them with the same principles.

Hardly any literature has been developed about the relations that occur between CO and sustainability elements, however the topic presents a great study potential. Today's customers incredibly value firms that demonstrate attention towards sustainable issues and, in turn, businesses could seize the opportunity to develop responsive and proactive customer orientation strategies, intertwining them with these concerns. There is a variety of both expressed and latent needs just waiting to be satisfied thanks to increasingly sustainable products. In this context one could refer to "sustainable customer orientation" for which a definition has yet to be identified, but that could well frame the matter in hand.

1.2. Firms, customers, sustainability and their linkages

1.2.1. Firms and their attitude towards sustainability

Businesses operate every day in a very challenging environment where pressures come from all sides. Customers all over the world prompt companies to take responsibility for their actions towards the environment and the communities, asking for more sustainable practices and initiatives; for this reason, firms are progressively attempting to respond as positively as possible to such pressures. To do so, it is necessary to rearrange some organizational objectives, set new sustainability strategies and define the impact that these have on firm performance (Fazli et al., 2023).

In the face of current concerns, consumers deem that companies, in shaping their business models, must concentrate specifically on sustainable performance, considering the responsibilities they bear in everyday operations; there is a real customer pressure which urges companies to take action (Ateş et al., 2012; Ehrgott et al., 2011). It is the consumers' purchasing choices and preferences which drive firms to adopt responsible behaviours and represent the main reason for the latter

to define sustainable plans; when a company starts generating negative effects on the environment and the community, customers can exercise a stronger social pressure (Klassen and Vachon, 2003; Deephouse and Heugens, 2009). Henriques and Sadorsky (1999) found that customer pressure, jointly with the institutional one, represents the strongest existing boost to bring companies to adopt sustainable practices for the environment and the society. Therefore, businesses should be prepared at all levels of the organization to satisfy the growing demands on sustainability coming from increasingly attentive and aware consumers because it is proven that they cover a central role in helping the company to move towards a more sustainable business model. It is of the utmost importance to align firm values to the ones of buyers to increase the possibility that they will purchase the company's products, an action that cannot be taken for granted (Gualandris and Kalchschmidt, 2014; Kuchinka et al., 2018).

On their side, customers could be the first to make a contribution fostering sustainable practices such as waste reduction and recycling, becoming a driving force and inspiration for corporate actions. This is feasible because “socially responsible companies actively monitor and engage” with their customers (Laosirihongthong et al., 2013; Brulhart et al., 2019). Consumers are trying to decrease their negative impact through new consumption patterns: they attempt to reduce unneeded purchases and utilize products as long as possible. To favour this behaviour, companies can work on attributes to extend product useful life, reduce consumption and waste of materials and repair damages and defects (Balderjahn and Hüttel, 2019; Hull et al., 2022). The point is to intervene on all phases of the product life cycle, to build better features and improve the production process; by increasing the duration of the product's life steps, consumers end up creating more long-lasting and deeper relationships with companies (Vezzoli and Manzini, 2018). Firms that commit in implementing sustainable actions and providing sustainable products tend to be perceived in a more positive way than competitors, particularly from those buyers who pay maximum attention towards sustainability (Kamalanon et al., 2022).

To demonstrate direct involvement in the search for appropriate solutions to sustainable issues, organizations can take various paths: from the creation of new sustainable products to the implementation of new green processes, to the renewal of the business plans and strategies. Since it involves venturing into a territory that is still partly unexplored, firms can face costs and challenges; however, to obtain a positive result, they should be prepared to assume some risks. For those companies which aim to differentiate themselves from competitors, the best solution could be to invest in the creation of new sustainable products; conversely, for other businesses it could be a more successful tactic to concentrate with more intensity on making operations and processes more in line with environmental and social concerns. To improve product sustainability firms can work on designing them adding increasingly efficient features, using raw materials that are as least harmful as possible to the environment, applying recycling methods and so forth (Borin et al., 2013). Inserting sustainability elements through the innovation of products, together with captivating designs, can certainly push consumers to favour sustainable products over traditional ones, which do not offer any additional particular characteristics (Sun et al., 2022; Hull et al., 2022). Therefore, it is a mutual influence: not only consumers drive companies to improve through their requests and purchasing behaviour, but companies can also have an influence on consumer choices. Thus, moral obligation of the buyer should be enhanced in order to increase the awareness of social and environmental issues; this helps to strengthen the intention to buy sustainable goods, consequently heightening the perception of product's value and making it easier to deal with risk (Wang and Hazen, 2016; Sun et al., 2022).

Customers expressed their willingness to turn to sustainable products, yet they also highlighted the need to have a clear distinction between these and traditional products, defining the difference in characteristics: this is a crucial factor in shaping purchasing intentions, because an important portion of consumers is not really aware of the difference (Machová et al., 2022). In this framework, communication becomes a fundamental hub: firms must transfer knowledge about

the benefits of using sustainable products, showing the impact that each individual can produce; in this way, businesses contribute to spreading a “culture of sustainable living”, allowing corporate and customers’ values to meet. Improvements in communication also support an increase in the awareness of potential customers: “the unique selling proposition of the sustainable product should be communicated” so that it can drive consumers towards new more sustainable purchases (Whelan and Kronthal-Sacco, 2019; Sun et al., 2022; Gidaković et al., 2024).

To foster the understanding of sustainable products’ characteristics, companies are increasingly leveraging the practice of involving consumers in the creation of these new products. The participation of customers in the process proved to be imperative, becoming an indispensable strategic factor (Moreira and Wood-Harper, 2015). Customer collaboration on sustainable products and practices allows to identify precise features and functionalities that make such products and the company itself to be welcomed with a more positive attitude by the market. This is likely as buyers can expect advantages from enhanced products and processes, ever more deeply responsive to their needs. Actively collaborating with consumers is a way to increase the degree of sustainability: the sense of ownership and the value of the product grow, together with the useful life and the quality. Wherefore, customer’s involvement in company’s projects has the power to bring at the same time positive outcomes for both parties (Kang and Wimmer, 2008; Nguyen et al., 2020).

Together with effective communication and collaboration with customers, firms must improve the sales channels in order to facilitate the access to sustainable products, thereby contributing to make them more popular (Sun et al., 2022).

1.2.2. The relationship between firms and customers

Sustainability concerns and the orientation towards customers have brought an increasing number of businesses across all sectors to invest in sustainable projects, addressing billions to achieve goals intended to protect the environment and the

society (Olsen et al., 2014). A search conducted by PricewaterhouseCoopers (pwc, 2012) showed that most companies are concretely involved in sustainable practices, having implemented several sustainable initiatives and devoted a variety of job positions to the trouble.

Firms that demonstrate commitment towards sustainability obtain legitimacy significantly faster and more consistently. This outcome is due to the interest of consumers in gaining knowledge about business actions: they expect disclosure of data about emissions, waste and pollution, beyond ideas and plans for acting related solutions; in the absence of these information, the company could be easily blamed of neglecting such important issues (Meyer and Rowan, 1991; Crespim-Mazet and Dontenwill, 2012). Getting legitimacy is fundamental because it allows the firm to appear in a more positive way in the eyes of customers, who feel attracted and more willing to make purchases of the brand's products. The credibility earned by the company can instil a feeling of integrity in the buyer, developing confidence in the sustainable characteristics of the products. In fact, consumers seem to have taken on a very positive attitude towards these products in recent years. The way in which the company adopts behaviours that allow the launch of new products and how it communicates this externally have the ability to influence a more positive or negative degree of acceptance by consumers (Goldsmith et al., 2000; Olsen et al., 2014).

Noteworthy is that situations in which customers are doubtful about the sustainable operations implemented by companies are not uncommon. In fact, over the years, some businesses have introduced very basic sustainable practices, but communicating externally something deceptive: they claim to do more than they actually do with the aim of appearing "green" and gain the trust of consumers (Olsen et al., 2014). This phenomenon is known as "greenwashing" and it can be defined as "communication that misleads people regarding environmental performance/benefits by disclosing negative information and disseminating positive information about an organization, service, or product" (Tateishi, 2018). To avoid the damages that would arise in a similar context, organizations pay

particular attention in the type of message they want to convey and the choice of the most suitable means to do so; emphasis is placed on the sustainable actions and characteristics of the products and how they were designed. All this is crucial to form an idea in the minds of consumers, who will define the identity of the company and the attitude they want to take towards it (Olsen et al., 2014).

Companies which appear to be sustainable in the eyes of customers are more likely to create solid and long-lasting bonds with them: buyers engage with the firm and feel to share same values with it. In this sense, there is a positive relation between consumers that are attentive to environmental and social issues and companies which decide to commit in sustainable practices; in fact, these customers tend to strengthen their loyalty towards the firm. Nonetheless, the perception of businesses that commit to sustainability is not the same for all consumers because these last possess a different degree of knowledge and awareness about environmental and social issues (Jeong et al., 2014; Kuchinka et al., 2018; Kamalanon et al., 2022). Firms need to follow the changes in customer preferences and their attitude towards sustainability, adapting their actions in order to maintain or even increase the level of loyalty towards the brand. In any case, intervening on processes, energy and raw material exploitation, product creation and the organization as a whole to make them more sustainable, represents one of the main concrete actions that support the development of a positive brand image and reputation in the long run. Sustainable initiatives are surely a key subject useful for developing the business-customer relationship and to face increasing competition. Enhanced quality, lower costs have to be paired with a real contribution to the society to ensure company's success; a change in strategic vision is needed, including commitment to environmental and social issues in the business model (Schwaiger, 2004; Saunders, 2006; Kuchinka et al., 2018).

The perception a consumer has towards a company in its entirety influences the way in which he accepts the product from the brand. Therefore, sustainable initiatives can have a positive effect on the assessment of a firm, which in turn will have the same positive effect on its products (D' Souza et al., 2006). To let

customers comprehend the characteristics of a sustainable product, the company should communicate them: “product information and knowledge sharing, such as a product’s sustainability or innovative qualities, may have a demonstrated impact on a consumer’s purchase intention” (Mirabi et al., 2015). A lack of information could represent an obstacle to fulfilment of sustainable objectives and their correct external perception. Hull et al. (2022) shown that to stimulate the purchase and use of sustainable products, the transmission of the information about their features and advantages is essential. To increase the consumption of sustainable products it is important to spread knowledge about environmental and social issues: for instance, environmental education has been identified as one of the most impactful initiatives in disseminating sustainable values and practices within all groups of society because it concurs to raise awareness. The disclose of data about sustainability supports the improvement of business image and leads to an increase in sustainable products sales. In particular, companies can leverage on some consumer categories, such as young generations, which demonstrate to be more proactive and engaged with the topic; hence, these groups can promote with higher intensity sustainable projects conceived by firms (Ballantyne and Packer, 2005; Kuchinka et al., 2018; Kamalanon et al., 2022).

Since being considered sustainable by customers fosters the reputation of the organization and its products, Kamalanon et al. (2022) suggest that, in the short period, the firm can promote the success of sustainable products by informing consumers about the positive impact that such goods can produce on the community; conversely, in the long period, the broader time span allows the development of a plan to give a greater impulse to the purchase of sustainable products through an improvement of the reputation of the company. When customers believe they are able to positively impact environment and society, they are also willing to face the risk of trying new sustainable products, presenting innovative features; thus, businesses should focus on the provision of such goods, trying to make them as popular as possible in order to boost their usage and expand the amount of market segments reached. Once companies start to provide

sustainable products, they will have the tendency to continue on this path also in the future and the persistency of such attitude can produce an enhancement of the business image and reputation (Olsen et al., 2014).

Together with the development of new sustainable products, companies need to intervene on strategies and processes; this requires a relevant modification of the organizational setup and culture. Although choices about product characteristics are proven to be more relevant in the eyes of consumers, specific decisions regarding sustainable strategies are a very important item. Consumers respond more or less positively to the various strategies implemented by companies, nevertheless, the class of consumers that pay attention to data and reports about sustainability is widely expanding and companies should leverage on this fact. Further opportunities to enter sustainable markets are raising and must be seized (Borin et al., 2013). Processes within the organization can be upgraded to make them more suitable for new sustainable trends and particular consumer requests; this action has the potential to create green and innovative processes which generate competitive advantages and performance amelioration (Nguyen et al., 2020).

Moreover, customers put pressure on firms requiring them to respect certain sustainable standards: it is possible to obtain green certifications, such as ISO and GRI standards, that “cover all the aspects of social, economic, and environmental concerns and help enable more sustainable practices”. The main force that pushes businesses to acquire such certifications is represented by customers’ requirements, however, firms themselves often decide to voluntarily undergo the process to obtain them because they are aware of the many benefits, such as a rise in the credibility of commitment and an amelioration of corporate reputation (Poksinska et al., 2003; Hillary, 2004; Ikram et al., 2021). Honouring these standards allows to strengthen the affiliation of customers, monitor and enhance the processes and increase market share (Luthra et al., 2016; Wang et al., 2018).

1.2.3. Reasons behind the adoption of sustainability practices by firms

Companies' main purpose to develop sustainable practices has been identified in the willingness to satisfy new requirements coming from consumers, however, a range of other reasons can explain their commitment. The introduction of new sustainable products and processes can generate economic and organizational benefits, in addition to the social and environmental ones: it is an action that represents a potential increase in sales and permits to the firm to gain, even if temporarily, a competitive advantage.

Several external forces can compel companies to launch sustainability initiatives; for instance, regulatory requirements provide penalties for those who do not comply with certain rules and standards. Nevertheless, by recognizing a chance for gaining competitive advantage, several firms voluntarily decide to engage in sustainability efforts. These initiatives open up new markets for sustainable products and enable cost savings thanks to the reduction of waste and resource consumption. This scenario presents the potential characteristics to significantly increase the profitability of the company (Schrettle et al., 2014).

To make the best decisions, firms need to change their view about sustainability, thereby they can start seeing it for what it is: a very important opportunity for the future success of the organization. To develop a positive attitude, the company must understand which sustainable initiatives to implement, how and where to address resources and develop the knowledge necessary to achieve objectives; this is surely a risky and expensive pledge, but the resulting advantages are definitely worth the effort (Sharma, 2000; Schrettle et al., 2014).

Until recently, sustainability has always been considered as detached from the core values of the business strategy; in fact, the majority of companies has always tended to make basic changes to their products and processes, with the sole aim of not incurring in sanctions from the authorities. Despite this, nowadays a huge number of organizations have voluntarily chosen to be proactive, and accordingly, they undertake a growing quantity and variety of actions in favour of the environment and the communities. Evidence demonstrates that those which

commit in sustainable practices have a better chance of being successful (Etzion, 2007; Ramanathan et al., 2010). More and more companies are developing an internal adhesion to sustainability: motivation, increased information and awareness, a sense of responsibility towards the environment and society are just some of the new driving forces (Bansal and Roth, 2000; Schrettle et al., 2014). There is an urgency to seriously address sustainability, leaving out mere short-term objectives with the purpose of putting in the foreground long-term environmental and social initiatives. Short-term goals are the ones that for decades have characterized traditional business models which therefore need to be revised. Firms can pursue the goal through programs for the design of new sustainable products, the amelioration of polluting systems and processes, the creation of better networks with customers and the stakeholders in general (Dyllick and Hockerts, 2002; Schrettle et al., 2014; Scheyvens et al., 2016). To succeed it is fundamental to understand how to be sustainable and, at the same time, high-performing and cost-effective. The company must identify and manage the various relationships between the elements of sustainability, contextually informing consumers to enhance transparency in the transmission of messages and values (Camilleri et al., 2023).

For those firms that decide to do more than simply comply with basic regulatory requirements and, instead, commit in acting proactively towards sustainability, there is a growing opportunity to boost the sustainable performance (Torugsa et al., 2013). There are, in fact, organizations that limit themselves to react to sustainability problems when to some extent obliged by authorities and norms; contrarywise, other companies choose to act proactively towards problems related to sustainability, intertwining their concerns with those of sensitive consumers and including related initiatives in the core strategy of the organization. The latter makes it possible to obtain more impactful and positive results, allowing the firm to thrive (Donaldson and Preston, 1995; Boiral, 2001; Brulhart et al., 2019).

Unfortunately, innumerable businesses still do not completely acknowledge the contribution that sustainable initiatives can bring to strategic goals. Anyhow,

nowadays the number of organizations that are motivated and believe in the potential strategic benefits of such practices is escalating (Fazli et al., 2023). Advantages also come from the perspective of firm performance which improves thanks to a better understanding of the customers claims and sustainable requirements: controlling processes and analysing the demand, businesses are able to ensure greater adaptability, cost reduction and ever-increasing quality, by contemporaneously enlarging the market share. It is imperative to look for alignment between companies and customers' beliefs and attitudes because this is an essential factor that allows the organization to be successful, even in the long run (Donaldson and Preston, 1995; Nguyen et al., 2020).

Today, organizations are always faced with the challenge of meeting standards while striving to maintain high profitability. Nonetheless, several studies revealed that not respecting sustainability standards can even lead to disadvantages in terms of costs: it is essential for the company to implement sustainable practices for the environment and society as these have a positive correlation with financial performance. There is an urgency for businesses to monitor their actions and to assess their impact since they are expected to produce both positive and negative externalities and these will have an influence on consumers and the market as a whole (Brulhart et al., 2019).

An abundant literature provides important evidence about the association existing between sustainability and firm performance; research has been developed by analysing a variety of aspects, which touched on areas ranging from environmental strategies to social initiatives, always considering their relationship with the economic performance of the company. Some interrelations that have been studied, among the others (Brulhart et al., 2019): social practices and firm performance; environmental initiatives and firm performance; sustainable actions and firm performance; customer efforts and sustainable practices.

The enlargement of searches about these topics testifies the great influence that each aspect has on the others and the important interconnections that are generated among them, thus becoming worthy of in-depth studies (Bansal and Song, 2017).

It turned out that there is a more limited possibility that commitment to actions in favour of society and the environment can produce a truly positive impact on the company's performance if examined in the short term, as opposed to the case in which a longer period of time is considered (Wang and Bansal, 2012; Brulhart et al., 2019). Hence, companies must develop plans for sustainability projecting into the future; to do so it is important to be proactive towards the environment, the society and the customers, integrating their connections. Proactivity is fundamental for the organization to acquire related knowledge and competences that could help in achieving sustainable goals and, contemporaneously, enhance product attributes, corporate image, customer engagement, cost reduction and competitive advantage, with each of these aspects contributing to the improvement of company performance. Since one of the main objectives pursued by businesses has always been to soar profits, a reinforcement of customer relationships is required, and acting proactively towards sustainability can be an appropriate method (Sharma and Vredenburg, 1998; Brulhart et al., 2019).

Customer propensity towards sustainability is the prominent aspect defining whether greater commitment to sustainability-related issues drives to enhanced firm performance (Schrettle et al., 2014).

It is clear how businesses and consumers influence each other and how much such a relationship contributes in terms of an improvement in sustainable practices. As firms' commitment increases, their sustainable products are, in all probability, more positively accepted by customers and the relative consumption will raise. All these happenstances characterise the dynamics among the parties, defining relationships of loyalty, confidence and collaboration. For businesses, the benefits coming from these elements are multitudinous and justify the efforts of companies in committing to sustainability; in particular, evidence about positive effects on firm performance can be widely observed.

1.3. *The central role of small and medium enterprises*

1.3.1. *Customer orientation in small and medium enterprises*

The business environment in which today's companies operate is characterized by a variety of opportunities that, at the same time, imply a great deal of challenges and issues to face. Whether considering the mere corporate organization or the company's relationship with consumers or its commitment to sustainability, the exigency of ensuring business success is a constant. This goal is common to all types of firms, regardless of their sector or size, because every one of them is faced with increasing competition.

Although the literature has concentrated its efforts mainly on the analysis of large corporations, a very interesting field, rich in potential to study, is characterized by small and medium enterprises¹. They have been analysed in relation to certain topics, but still need further investigation; not least, the influence of customer orientation on SMEs and their performance requires more empirical evidence (Hajjat, 2002). Firms nowadays have to deal with tough competition and, in such circumstance, a lack of focus on CO can cause the loss of customers, which would certainly have a negative impact on the company's performance (Appiah-Adu and Singh, 1998). With specific reference to SMEs, these look for success by venturing into new markets and developing new products, accordingly necessitating more intense customer orientation strategies (Covin and Slevin, 1989). Small and medium-sized firms must follow the changing needs of consumers to build a competitive advantage; this is possible thanks to CO practices that support the company in creating lasting relationships with customers and push to develop a unique value proposition, capable of satisfying the target segments. Firms could enjoy a number of benefits if they abandoned the deep-rooted idea of having to meet short-term objectives at the expense of a greater commitment to create a long-term CO strategy (Greenley, 1995; Appiah-Adu and Singh, 1998; Zhou et al.,

¹ Small and medium enterprises (SMEs): "enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million" (European Commission, 2003).

2009). Customer orientation is one of the main tools that, together with greater ease in developing new products, enable SMEs to seize new opportunities and, above all, differentiate them from large companies: this is a strength because for small firms turns out simpler to be closer to customers. Moreover, in such organizations, flexibility and adaptability make it easier to identify and exploit opportunities (Feigenbaum and Karnani, 1991; Karagozoglu and Lindell, 1998; Brockman et al., 2012). Albeit being customer-oriented requires resources and commitment to understand and connect with consumers, it permits to increase the satisfaction and value of the latter; this is the reason why firms should persist in looking for means to strengthen these relationships (Cadogan et al., 2009; Al Asheq and Hossain, 2019).

Deciding to attribute a pivotal role to the consumer enables to create a chain of benefits that lead from customer satisfaction to increased profitability for the firm: this occurs since a higher value for the client fosters his loyalty and trust towards the brand and this will make him more willing to pay a superior price, consequently increasing the market share and returns for the company (Zhou et al., 2009; Leonidou et al., 2010).

The influence generated by customer orientation on firm performance have been analysed for years, including with specific reference to SMEs context (e.g., Desphande et al., 1993; Pelham and Wilson, 1996; Cross et al., 2007; Pekovic and Rolland, 2012). Several studies found evidence about the existence of a positive relation between customer orientation and performance in small and medium enterprises: CO permits to gain competitive advantage because it enables the company to give, compared to competitors, a prompter response to customers requirements. Accordingly, the organization has the power to seize new opportunities; with the latter, however, also come risks and challenges that the firm can embrace thanks to customer orientation strategies, obtaining as a result an improvement of the business performance (Brockman et al., 2012).

Research has proven that the aim of building long-lasting relations with customers and increasing their loyalty towards the organization can be pursued through an

enormous contribution of CO-oriented strategies (Novello et al., 2013). In fact, “the more SME firms be customer oriented, the more sales and revenue the firm will achieve, through realizing and satisfying customer needs” (Al Asheq and Hossain, 2019). The focus on consumers allows the company to recognize specific requests and satisfy them through the creation of products highly adapted to those requirements: this helps boosting sales and returns, giving the organization new funds to further enhance its commitment in customer orientation strategies (Appiah-Adu and Singh, 1998). Evidently, through its different facets, CO provides companies with the ability to develop a series of opportunities that lead to a concrete improvement in performance.

1.3.2. Performance of small and medium enterprises

Nowadays, economic actors are moving in a highly globalized world, where the dynamics and interconnections simplify and accelerate the process of development; these positive conditions converted SMEs into significant players in the economic environment. In spite of this, the potential for a more widespread and capillary diffusion of small and medium enterprises throughout the national and international territories and a consequent improvement in the performance has not yet been exploited (Knight and Cavusgil, 2004; Frishammar and Andersson, 2009). To develop such potential, small and medium enterprises can leverage the advantages generated by customer orientation. Firms that demonstrate to be customer-oriented have the capability to answer in a prompt manner to consumers requests and, in the same way, they are able to seize opportunities and face difficulties; this adaptability drives the surge in sales and firm performance (Bloodgood et al., 1996). Therefore, customer orientation enhances the performance of SMEs: this happens because through CO the organization can deeply comprehend customer needs. A firm that manages to do so, thus learning to manage increasingly fragmented preferences, can achieve increased sales and profits (Narver and Slater, 1990; Narver and Slater, 2000).

Businesses that demonstrate to be more proactive in engaging in customer orientation are able to take advantage of all the good chances that arise and, thereafter, tend to become leaders among the competitors (Lumpkin and Dess, 1996). Proactiveness fosters the ability of firms to seize the opportunity of launching new innovative products, simultaneously gaining a competitive advantage; when competitors are less responsive to customers' requirements, the first mover can accelerate its climb to success, improving its performance (Lieberman and Montgomery, 1988; Hamel and Prahalad, 1991; D'Aveni, 1994). Italian small and medium enterprises represent an interesting element of analysis. Italian SMEs, par excellence, have always had a strong development in the territory of origin as a result of their deep understanding of local consumers; furthermore, they have always had great potential for growth thanks to high quality products of excellence, often provided with certifications, innovative offerings and specific capabilities, which meet the approval of consumers, even overcoming local preferences. To endure competition, small and medium-sized enterprises should focus significant efforts on acquiring skills that allow them to improve communication and connections with consumers (Mattiacci et al., 2008; Varaldo et al., 2009). It is possible for SMEs to gain competitive advantage by recognizing the differences in local and foreign customers' needs and managing their satisfaction through the creation of long-term relationships with them. Such bonds are fundamental to engage consumers to a higher level since the mere promotion and sale of the company's products does not allow it to be sufficiently incisive to achieve stable success on all levels (Novello et al., 2013; Sousa and Novello, 2014). Since small and medium enterprises are increasingly gaining relevance in both local and international markets, their role, impact and opportunities should be further explored both on a theoretical and empirical basis. The literature still presents numerous gaps on the subject; in particular, there is a small number of studies focused on the impact of customer orientation on the performance of Italian SMEs which, therefore, must be deepened (Novello et al., 2013).

1.3.3. *Small and medium enterprises involvement in sustainability*

Along with the numerous opportunities linked to the expansion and greater visibility among consumers, responsibilities also come. In point of fact the legislation requires SMEs to comply with less stringent rules than large companies; this is even more true when considering the field of sustainability (Meath et al., 2016). However, regardless of the firm size, consumers are more and more asking for businesses to commit in sustainable development on an international scale. The literature itself has investigated to a lesser extent the relationship between sustainability practices adopted by small and medium enterprises compared to large-sized ones (Sáez-Martínez et al., 2016). Studies suggest that SMEs put efforts in sustainable initiatives guided by different reasons ranging from the desire to assert themselves positively compared to competitors, to the attempt to acquire legitimacy from consumers; nevertheless, firms often tend to emphasize more that they are driven by an internal motivation rather than simply respecting standards imposed from external authorities (Cassells and Lewis, 2019; Bonilla-Priego et al., 2021).

Even for those SMEs that appear to be highly sustainable in the eyes of customers, the implementation of related initiatives is too often realized more for opportunistic reasons than for true belief. There is a need for increased integration of environmental and social values and practices into the strategic objectives; otherwise, the sustainable activity being carried out could be interrupted at the slightest hint of difficult situations and uncertainty (Murillo and Lozano, 2006; Hahn and Scheermesser, 2006; Jenkins, 2006). Actually, when adopting sustainable initiatives by integrating them into the core business, an organization is able to rely on more structured and positive values that allow to better face the challenges associated with moments of economic uncertainty (Husted and Allen, 2001). “Companies with balanced economic, social and environmental practices, although show lower growth rates, are less susceptible to growth volatility, stock price volatility and have better resistance against higher stock market crash” (Justyna and Sebastian, 2014). It is fundamental that an increasing number of

SMEs become aware of the many internal and external benefits of sustainable practices, so that they can direct greater efforts to them (Stubblefield Loucks et al., 2010). This framework is coherent with what Elkington (1998) stated, namely that “business goals are inseparable from the societies and environments within which they operate”.

The degree to which small and medium-sized organizations adopt sustainable practices varies in consideration of different business characteristics. When observing SMEs there is a necessity to highlight the limited availability of resources: when committing to sustainable initiatives, firms should ponder the amount of financial and human capital, competences and skills that they have at their disposal and which may represent the disparity in investment capacity compared to big companies. Furthermore, there is still a lack of awareness of the true advantages of a commitment to sustainable development; these values must penetrate into the heart of the organization, shaping its corporate culture (Hillary, 2004; Schrettle et al., 2014). SMEs should get to see sustainability as a positive factor, which improves business processes, decision-making and corporate strategies (Jansson et al., 2017).

Despite resource constraints limit SMEs in adopting sustainable attitudes, on the other side they present a more ductile structure, which enables them to faster respond to changes. With respect to large companies, small and medium-sized ones are able to understand and answer better to the requirements since they are closer to local groups of customers. Moreover, even though less investment capacity can limit some operations, less complexity can facilitate the allocation of funds where it is needed most. The exiguous dimensions and the flexible internal structure could represent a real advantage for SMEs in extending sustainability at all levels (Aragon-Correa et al., 2008; Stubblefield Loucks et al., 2010; Pauly et al., 2011). In light of all these elements, Das et al. (2020) have identified some major drivers of sustainable development in SMEs: normative pressure; management value system; structural flexibility; proximity with local communities; awareness of

sustainability issues; sustainability as a boost for innovation; economic, financial and business performance.

Based on the availability of resources and motivations, small and medium-sized enterprises present a different level of commitment which can start from a mere compliance with regulatory standards and a passive attitude towards customer needs up to an approach guided by a sincere motivation based on values internal to the organization. The latter is typical of those companies distinguished by a proactive behaviour which integrates sustainability values and practices at each business level and decision (Bonilla-Priego et al., 2021). The evolution of the comportment of organizations is not habitually a linear path: initially firms are usually driven by reasons valid to also bring benefits from an economic and business point of view; this until there is a real increase in awareness that leads to more specifically ethical and strategic motivations. It is possible to recognize a process of transformation which impacts the structure of the organization and enhances the adoption of sustainable practices (Gadenne et al., 2009).

When a company understands the benefits that commitment to environmental and social practices can provide, it will improve internal capabilities and initiatives in favour of sustainability and, in turn, this will favour the successive implementation of sustainable initiatives (Papagiannakis et al., 2014; Hörisch et al., 2020). Following related studies, Bonilla-Priego et al. (2021) found that SMEs, although perhaps operating in the same sector and adopting similar sustainability plans, follow very different paths, a fact that can be explained by the heterogeneous motivations underlying their decisions. Anyhow, by pooling all the motivations and decisions, organizations can succeed in taking a proactive attitude towards sustainability. The winning combination comprehends environmental, social and strategic motivations as they are not in conflict with each other, but rather complementary. Therefore, proactivity seems to represent the best decision for those businesses that want to commit to sustainability, gaining contemporaneously internal advantages. In spite of that, although an increasing number of SMEs are trying to become proactive, lots of companies are still passive towards

sustainability challenges: for them legislative standards are the only or main driver (Jansson et al., 2017). Anyways, as argued by Jansson and Nilsson (2010), pressures from norms and customers can lay the foundation for a massive adoption of sustainable practices.

It is of extreme importance to spread among all SMEs the awareness regarding sustainability and demands from customers; it is also necessary the transmission of knowledge about how to take advantage of business opportunities when implementing sustainable initiatives. The communication of these elements can foster the whole population of small and medium enterprises to behave in a more sustainable way, being proactive together. By incentivizing SMEs to increasingly orient their choices towards sustainability, the ones that succeed in this intent will be able to overcome firms that are less committed in this sense (Jansson et al., 2017).

Alongside the numerous reasons that drive companies nowadays, when assessing initiatives regarding sustainability, customers requirements must always be examined with particular attention (Laari et al., 2016). Several theoretical studies and empirical research have demonstrated that firms direct more efforts to sustainable practices when they are aware of the relevance of such topics for customers and the communities. In this vision, sustainability and consideration of consumers needs are strictly interconnected. For those companies that adopt a customer-oriented approach, this is even stronger since an increase in the consciousness regarding customer requirements about sustainability and their consequent satisfaction represents a major factor of success (Kammerer, 2009; Jansson et al., 2017).

Beyond the simple understanding of consumer requirements, SMEs can take advantage of customer participation in the creation of new, more sustainable products that can bring benefits to both parties. This can be a driver to modify the attitude of the company and the whole market (Carbonell et al., 2009; Ben Arfi et al., 2018). In fact, together with enhancing innovation of sustainable products, co-creation can be a fundamental factor for the company to deal with problems related

to the scarcity of technical and human assets (Frey et al., 2013). Customers can be a precious resource in designing new products because they represent the common needs of the market and can provide ideas that the firm could not have thought of on its own (Chen, 2008). This process also prompts the differentiation of products from competitors and contributes to the acquisition of new market shares and competitive advantage. By being more observant of customer necessities, SMEs tend to be also more attentive and ready to seize market opportunities (Hammann et al., 2017; Chen and Liu, 2020).

The power that sustainability topics are gaining in the last years is encouraging the raise of new markets in which consumers are moving more and more confidently. This helps to take advantage of new opportunities coming from emerging needs (Sand, 2001; Monbiot and Prescott, 2007). Providing sustainable products and integrating sustainability into the processes of an organization is the key factor to strengthen a company's position in the market (Jenkins, 2006).

Simpson et al. (2004) developed a research which findings show that SMEs “gain a competitive advantage via improved energy efficiency, reduced waste, increased recycling, increased quality, better environmental credentials, greater customer satisfaction, new business opportunities, gaining local community support, gaining increased staff commitment, positive pressure group relations, improved media coverage or a combination of these benefits”. All these elements are the core of sustainability actions and the ones on which organizations should leverage to succeed. Companies implement such sustainable practices by integrating their founding values in the business strategy. Actually, the best choice is to go beyond: a sustainable strategy not only should be embodied into the overall corporate strategy, instead it should ameliorate the corporate strategy. To pursue this aim, the organization has to recognize itself as a part of the environment and the society because this is the only way to integrate the efforts and gather the benefits. Firms that align with these new rules of the business environment will be the ones to prosper (Stubblefield Loucks et al., 2010).

Companies are nowadays increasingly subject to monitoring by authorities and stakeholders. In particular, for SMEs which have a more direct contact with customers it is imperative to go along with the new trends and requirements. All benefits that the environment, the society and the businesses themselves can achieve in behaving sustainably are at the base of the transition towards sustainability. The future promises to be full of changes that seem to bring success to those companies that decide to improve themselves in this way.

1.4. Sustainability applied in the real marketplace

1.4.1. The transition towards sustainability

A reflection on the fundamental factors that have and continue to favour a transition towards sustainability turns out to be significant, and the contribution these can bring to the world are even more relevant. Firms' decisions to implement environmental, social and economic sustainable practices firstly depend on the advantages that such choices can produce for the organization itself. However, as their sensitiveness grows, today's businesses simultaneously realize the potential positive impact that their actions could have on the external world: little by little this becomes the engine that guides such organizations towards sustainable choices. In the global economy small and medium enterprises represent the most significant segment of businesses and for this reason, in the future, they will constitute the true fulcrum of change. The capillary diffusion of SMEs allowed them to promote the welfare of the communities under both a social and an economic point of view (Das et al., 2020).

The world economy becomes more resilient with the participation of SMEs in the different markets and sectors: these companies portray one of the major sources for the creation of job positions and training opportunities for the most disadvantaged categories of society. The attention to local communities supports the reduction of inequalities by offering underprivileged groups, such as women and migrants, chances to enter and succeed in the working environment. SMEs take the place of large businesses in all those regions where the latter are not

present, becoming a real point of reference for local populations. Overall, “SMEs act as an important channel for poverty reduction and inclusive growth” (OECD, 2017; Das et al, 2020). Furthermore, from an environmental perspective, small and medium-sized enterprises contribute to pollution and waste production in a conspicuous measure and, for this reason, more than ever they are attempting to design and implement sustainable strategies and business plans (Wilson et al., 2012).

The global vision of sustainability must shift towards a broader one, comprehensive of all related aspects: it is no longer just a matter of considering and acting on the individual company, but rather it is necessary to aim for the creation of a resilient community of small and medium-sized enterprises, which is also, and above all, sustainable from every point of view (Gray and Jones, 2016). At an international level, economies are increasingly interconnected and competition among all countries and sectors is growing; hence, more than ever SMEs are under pressure to create a sustainable and long-lasting system of businesses and operations. This is crucial to connect with customers who nowadays seem to value environmental and social commitment more than traditional purchasing variables such as product quality and price. Being deaf to such consumer desires and requests would result in a loss of opportunities and would cause the decrease of market shares and competitive advantage, but as well nationally as it would also have an impact on local customers (Das et al., 2020). SMEs have become the lifeblood of the global economy in recent decades and the centrality of their role in global issues places them in the spotlight. Both internal and external forces are contributing to engaging these companies in a transition towards sustainability.

1.4.2. Discussion regarding data on firms and sustainability

Small and medium enterprises efforts in sustainability have now been widely displayed; nevertheless, specific data about environmental and social performance of these firms are not fully and widely accessible. The main causes for this are

identified in “resource poverty, low degree of formalization, lack of public visibility and low general reporting priorities of SMEs”. The gap with the possibilities that large companies have is evident; the latter, in fact, have more effective administrative and performance control systems, greater volumes of information to exploit and transmit and better capabilities to communicate with customers and external stakeholders (Bos-Brouwers, 2010).

In spite of the difficulties in keeping track of all data, research, studies and institutions contribute to facilitate this task.

As previously highlighted, SMEs individually are able to generate only a small impact; however, if the entire population of these companies is considered, it can represent a real disruptive force in the global economy: they contribute to the generation of 70% of the gross domestic product (GDP) in the world. In Europe, one of the most important economic areas at an international level, small and medium-sized enterprises are believed to represent 99% of all companies and provide work to 64% of the labour force (Revell et al., 2010; World Economic Forum, 2021; World Economic Forum, 2024).

In Italy, SMEs constitute the 99.9% of the total number of businesses (OECD, 2022), participate in the generation of 42% of the GDP of the country and employs 54% of the workforce (Ayyagari et al., 2007).

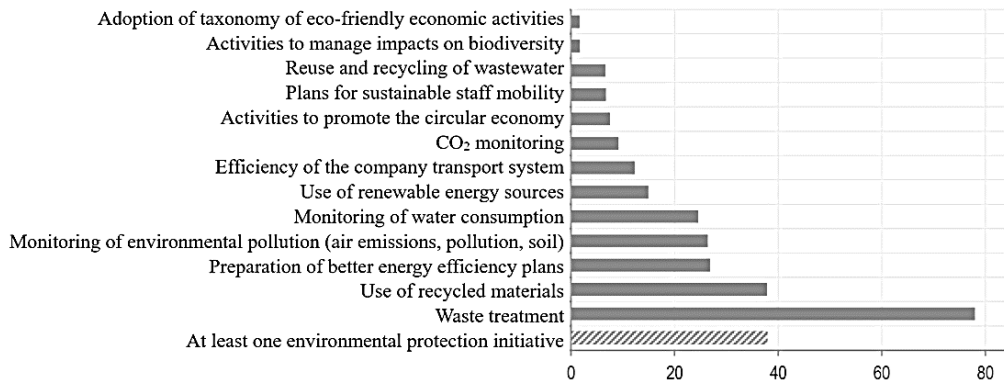
On the sustainability front, Italian SMEs present very positive trends since many years, proving to understand the centrality of the topic. In particular, 46.7% of small and medium enterprises are currently fully involved in sustainable practices, unfortunately still remaining significantly below the results achieved by the large ones (ISTAT, 2023). Despite the difficulties faced by small and medium-sized firms, several studies highlighted the willingness of such organizations to increase the efforts in the future. Revell et al. (2010) pointed out that, of the SMEs interviewed, “82% agreed that environmental issues should be a very high management priority” and “70% disagreed with the statement that “business owners cannot be expected to solve social issues””. An investigation conducted by the Italian Sustainable Investment Forum (2020) concluded that above 80% of

Italian small and medium enterprises “view sustainability as a key component of strategic and investment choices”.

With specific reference to environmental practices, a survey realized by Hoogendoorn et al. (2015) showed that 91% of examined SMEs affirmed they have actions underway for making their processes more sustainable, while 29% of them provide sustainable products. In support of this result, must be observed that the market for companies specializing in the sale of sustainable products is rapidly growing.

The major environmental practices implemented by Italian companies are presented in the graphic below:

Figure 3. Percentage of companies based on environmental initiatives



Source: ISTAT, 2023

Initiatives undertaken by SMEs are fairly fragmented, however, overall, they have a notable impact. Even if the potential to do more is considerable, companies already do more than they are aware of and than they communicate externally. 67% of Italian small and medium-sized enterprises have already adopted initiatives for environmental protection; 66% are carrying forward actions in favour of the communities and the employees; many are developing policies to support social, educational, philanthropic or cultural activities. To succeed in the achievement and improvement of such goals businesses must face challenges that they have expressed concerns about: among the main obstacles, 52% of Italian SMEs assert they struggle to implement sustainability initiatives due to high costs and bureaucracy, while 38% complain of a market not yet sufficiently ready to adequately respond to sustainability issues (Perrini et al., 2022). There are good

prospects that companies are prepared to face these problems, in fact ISTAT (2023) has predicted that in the three-year period 2023-2025 there will be a significant increase in social sustainability activities.

As can be seen from the exposed data, available information regarding sustainability, in each and every aspect, is still to be improved. However, what can be observed allows consumers and businesses themselves to look towards the future with confidence.

Moreover, customers are increasingly moving towards more sustainable consumption decisions: worldwide, 63% of consumers uttered that, in the last decade, their purchases have significantly shifted towards sustainable products (Statista, 2022). The new trends in customers behaviour, intertwined with the mutation in the approaches adopted by organizations, can be a force powerful enough to bring radical, long-term change to the market.

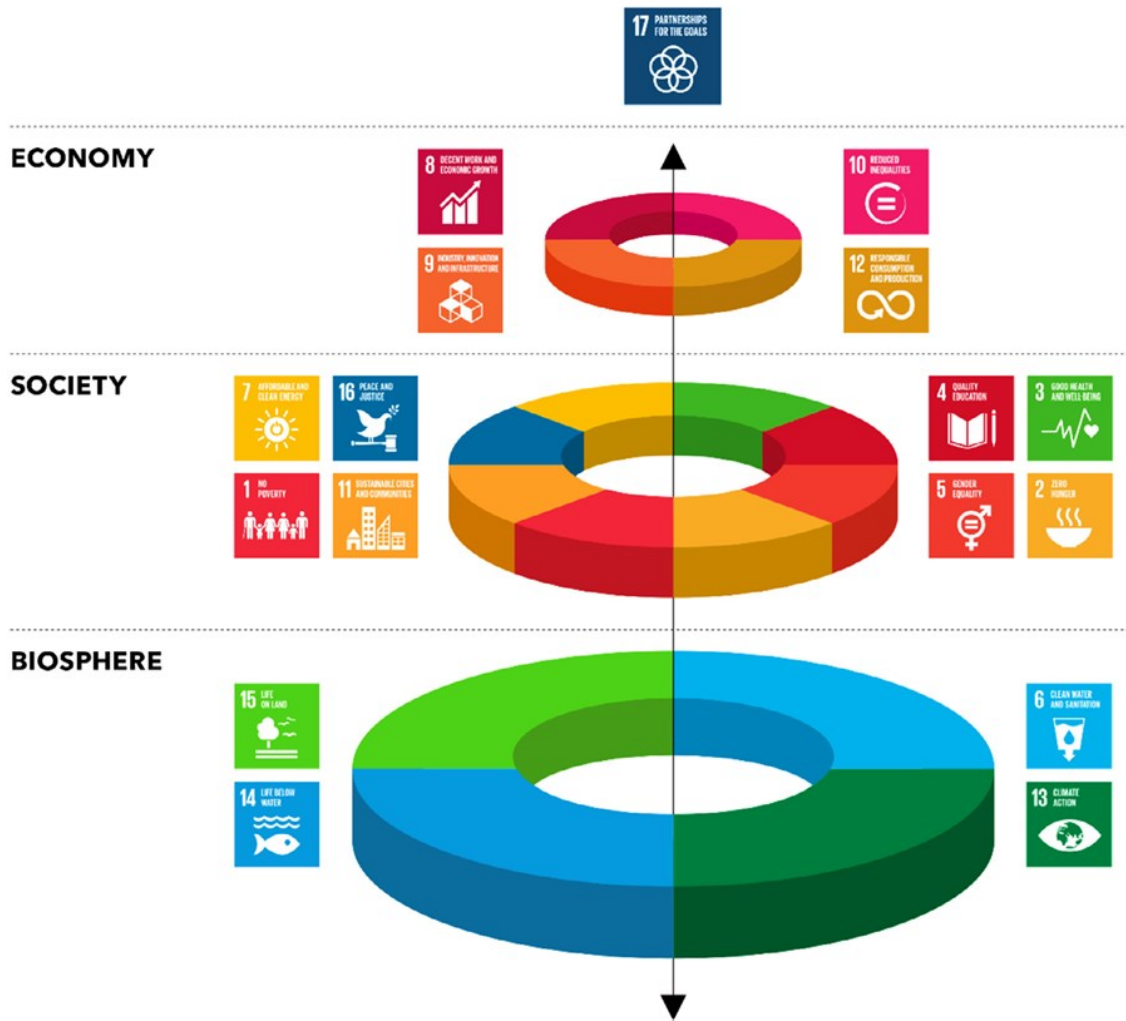
1.4.3. *Sustainable Development Goals and their applications*

Small and medium enterprises operate in an environment where the growing attention for sustainability allows the emergence of standards, associations and projects oriented towards the promotion of sustainability values. Institutions worldwide are focusing their efforts on the objective of translating these values into principles that can be adopted at an organizational level by all types of businesses.

Particularly noteworthy is the 2030 Agenda for Sustainable Development, a program developed by the United Nations in 2015 that governments, institutions, firms and individual citizens can comply with. The core of the Agenda is represented by the 17 Sustainable Development Goals (SDGs) which were created addressing the most important current issues and that require immediate, urgent intervention. The idea is to create a global partnership of actors in both developed and developing countries which works jointly and synergistically to achieve the objectives (United Nations, n.d.). Inspiration for the birth of the Agenda came from way back in 1987 with the Report “Our Common Future” elaborated by the WCED

(1987): it highlighted that achieving sustainable development involves the diffusion of values which foster consumption patterns that are environmentally sustainable and attainable for everyone; moreover, it requires production systems able to ensure the protection of those aspects necessary for development.

Figure 4. The 17 SDGs and their division among the pillars of sustainability



Source: United Nations, 2020

The 17 SDGs, as the above graph shows, touch all aspects of sustainability and represent a guide for global decisions and a mean to prompt action in crucial areas for the humanity (Acuti et al., 2020). The vision on which the Agenda is founded can be understood through a statement contained in the program itself: “We envisage a world in which every country enjoys sustained, inclusive, and sustainable economic growth and decent work for all” (United Nations, 2015).

Sustainable Development Goals address to all actors who are willing to contribute, in their own small way, to improve the conditions of the environment and people around the world. Nevertheless, companies are for sure a fulcrum of this framework: SDGs characterize a point of reference for the integration of sustainability into the business strategy (Van Zanten and van Tulder, 2021). United Nations specified the crucial role of firms: “No matter how large or small, and regardless of their industry, all companies can contribute to the SDGs” (UNGC, 2021). In the very definition of the goals, the companies and their strategies were a source of inspiration for the drafting of the entire Agenda (Gasper et al., 2019). Representing the preponderant part of businesses in the world, small and medium enterprises should target their efforts towards the SDGs more than any other actor. Yet, due to their resource and size constraints, they find it difficult to achieve the goals designed in the Agenda 2030 on an individual basis; these companies strive to understand their impact on achieving the SDGs and how to integrate related initiatives into the heart of their organization. In spite of this, the establishment of collaborative relationships among SMEs could facilitate the task, allowing greater achievement of the objectives. “Collaboration between organisations enables them to generate value that cannot be created by the independent SMEs”. (Pizzi et al., 2021; Crick and Crick, 2021; Smith et al., 2022). The particularly strong attention paid to collaboration in this area is proof of the exigency to guarantee the participation of a large number of actors in the initiatives implemented in favour of the SDGs, thus allowing SMEs to be successful in this regard as well (Smith et al., 2022). Small and medium-sized enterprises must enhance their collaboration with governments, customers, citizens and other organizations to generate a stronger impact through their sustainable practices; in particular, it could be primary to create and strengthen bonds between SMEs and multinational enterprises (MNEs), in order to “emphasise the role of inclusivity for SGDs achievement” (Vrontis et al., 2020; Tsolakis et al., 2021). The role of governments is fundamental, aimed at creating the conditions for achieving objectives at a

national level; furthermore, they should eliminate those obstacles that still make SMEs see the SDGs as hard to reach (Smith et al., 2022).

SMEs are contributing substantially to the SDGs through job creation, which increases employment, reduces poverty and indirectly has a positive effect on many other factors (de Sousa et al., 2020). Nevertheless, SMEs concur significantly to production of waste, deterioration of ecosystems due to water, air and soil pollution and exploitation of resources, highlighting the urgency of intervening in a more substantial and direct way on all those objectives aimed at protecting the environment (D’Amato et al., 2020).

Although small and medium enterprises can certainly contribute positively to all the objectives included in the Agenda 2030, some of them have been defined to be particularly targeted at businesses:

Figure 5. SDGs specifically addressed to companies



Source: United Nations, n.d.

SDG 8 has been developed to “promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”; SDG 9 to “build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation”; SDG 12 to “ensure sustainable consumption and production patterns” (United Nations, n.d.). Starting from pressures coming from institutions and societies, organizations that struggle to face the numerous obstacles in their path can find relief through the adoption of the practices suggested within SDG 8, which aims to promote sustainable economic growth for all. By engaging in initiatives aimed at sustainability and integrating them into the heart of the business model, companies concretely contribute to the reduction of polluting and damaging actions for the environment and people, thus participating in the achievement of objective 9 of the Agenda. Lastly, when firms

become completely aware of their impact and define plans to transform their initiatives in favour of the environment and the communities into a mission, they become proactive as conceived in the vision included in SDG 12; the scope becomes to “do more and better with less” (UNRIC, n.d.; Šebestová and Sroka, 2020).

Sustainable Development Goal 12 aims at improving production and consumption patterns; this can be realized through “promoting resource and energy efficiency, sustainable infrastructure, as well as ensuring access to basic services, decent and environmentally friendly jobs and a better quality of life for all”. The overall result would also be aimed at reducing economic, social and environmental burdens, increasing competitive advantage, as well as reducing poverty (UNRIC, n.d.). SDG 12 directly involves businesses and customers: it implicitly implies a belief in the ability of individuals and economic actors to consider the more purely environmental and social aspects in their decisions, beyond the economic result (Gasper et al., 2019). Hence, firms can intervene on processes and products solutions to motivate the adoption of sustainable lifestyles, enhancing the general welfare. Companies’ efforts entwine with the ones of customers, who can contribute by decreasing waste generation and shifting their purchasing choices towards more sustainable ones (United Nations, n.d.). Therefore, the contribution of individual consumers should not be underestimated and companies must pay particular attention to the new generations, that recognize the urgency of taking action to implement sustainable actions and that expect active participation from businesses. Young generations represent the workers of tomorrow and demand a serious commitment to the implementation of the SDGs by governments and businesses. In light of this, authorities could leverage the opportunity to further prompt the adoption of the goals (Yamane and Kaneko, 2021).

In the last years the belief that economic development cannot occur without causing damage to the environment or communities is being overcome. By transforming traditional processes of production and consumption behaviours into sustainable ones, countries can benefit greatly from the creation of new

employment opportunities and the development of new markets; therefore, economic and social advancement is not only not jeopardized, but rather encouraged. The process of change at a global level evolves prompting “country specific commitments that vary according to local opportunities and dynamics” (UNEP, 2010; Gasper et al., 2019).

For what concerns Italy, the awareness about sustainable issues is raising, however the country is still far from reaching the predetermined thresholds and standards. The nation needs to define a clear direction to follow and to implement at each level, engaging all economic actors in pursuing the same goals (ASVIS, 2023). Italian government has identified five cruxes in the Sustainable Development Goals area: people, planet, prosperity, peace and partnership. Moreover, the country expressed the desire to devote greater focus to the achievement of SDGs 2, 6, 9, 11, 12, 13, 14 and 15 (European Environmental Agency, 2020). Italy, thanks also to the intervention of tracking and statistical institutions and agencies, is continuing to implement the objectives, attempting to carry out accurate performance measurements to understand and monitor progress (Ministry of Foreign Affairs and International Cooperation, n.d.).

Overall, both internationally and at the level of individual countries, still much work needs to be done to fully achieve the objectives set by the Agenda 2030. Anyhow, institutions, businesses and individuals are increasingly committed and demonstrate that they dedicate themselves to assiduous efforts to ensure that sustainability becomes an integral part of every aspect of life, making it no longer just a utopia.

- Chapter Two -

2.1. Conceptual framework and hypotheses development

2.1.1. The state of the art of the analysed context

Throughout the years, several studies have been conducted on topics regarding customer orientation, sustainability and firm performance, each investigating different nuances, thus providing diverse perspectives. The table below illustrates the state of art of works developed over the years on the subjects aforementioned.

Table 5. State of art of customer orientation, sustainability, firm performance

Authors	Objective	Method	Main results
Appiah-Adu and Singh (1998)	Analyse CO and SMEs performance, contextually considering the impact of market dynamics, innovations and competition	Subjective method evaluating a five-year period based on competition, new product success rate, sales growth, and ROI measures	CO, innovation orientation and product quality, individually and together, have a significant and positive impact on new product success rates, leading to an increase in the performance of the firm
Brady and Cronin (2001)	Examine the effects of CO on elements such as customer satisfaction, service quality and value in the services industry	Structural equation modelling to study and interpret the relationship among CO and the other aspects	Positive and significant findings about the connections among CO and the elements studied which can have implications for firm performance

Gadenne et al. (2009)	Explain how stakeholder pressure for sustainable practices can impact the SMEs behaviours	Statistical techniques based on a survey to examine the implementation of sustainable initiatives within SMEs	SMEs are aware of customer pressure for sustainability practices and the decision to comply with this brings benefits to the business
Kammerer (2009)	Investigate the impact of customer benefit and regulations on the adoption of environmental product innovations	Data collected through a survey are analysed thanks to regression models	SMEs tend to innovate creating more sustainable products to better respond to customer benefit, creating more success on the market
Pekovic and Rolland (2012)	Study the influence that CO generates on firm performance in French companies	Empirical analysis on French firms with the support of different statistical tools	Customer orientation presents a positive and significant relationship with firm performance
Leonidou et al. (2013)	Observe the integration of sustainable practices into the company strategy and their impact on customers and firm performance	Empirical qualitative approach aimed at granting specific focus on the studied factors	Firms committing to sustainability improve customer satisfaction and, consequently, CO and firm performance

Schrettle et al. (2014)	Understand the interrelations among sustainability efforts and firm performance by also considering the role of customers	Development of a framework to identify the dimensions and drivers of the analysed factors	Positive correlation between sustainability decisions and firm performance with a pivotal role recognized to customers involvement
Maurya et al. (2015)	Investigate the relation occurring among CO, corporate identity and performance of SMEs in the food sector	Partial Least Squares Structural Equation Modelling technique to study the relation among the considered elements	Corporate identity influences CO which, in turn, affects in a positive way firm performance
Hoogendorn et al. (2015)	Explain which are the main drivers for SMEs engagement in sustainable practices	Quantitative methods to analyse data from SMEs obtained through a survey	Customers have a direct influence on SMEs decision to commit in sustainability through the creation of sustainable products and processes
Pekovic and Rolland (2016)	Observe the relationship between customer	Structural equation modelling to	Significant and positive impact of CO on firm performance,

	orientation and firm performance	identify the link between environmental customer innovation, CO and firm performance	with this bond finding a positive result also through to the mediating role of environmental customer innovation
Martín-de Castro et al. (2016)	Analyse the linkages between environmental management systems and firm performance	Linear regression and related statistical tools to understand the correlations among the factors studied	Attention towards sustainability brings to an improvement of firm performance and the amelioration of the green corporate image has a positive impact on customers
Jansson et al. (2017)	Examine market orientation and entrepreneurial orientation in relation to sustainability commitment and initiatives of SMEs	Descriptive statistics and quantitative methods to develop a more complete analysis of the variables	Those SMEs that act proactively towards sustainability obtain several benefits; CO and entrepreneurial orientation are significantly related to sustainability commitment
Ben Arfi et al. (2018)	Explain how external knowledge can help SMEs in the creation of	Qualitative approach based on case studies aimed at deepening the	External contribution, such as the one from customers, has a significant positive influence on the

	sustainable innovations	topic under examination	adoption of sustainability innovations; this can also have a reflection on firm performance
Masocha (2018)	Study the linkages and impacts of sustainability on different dimensions of SMEs performance	Quantitative research methodology approach to evaluate data and define coherent conclusions	Positive impact of sustainability practices on SMEs performance; this has implications in terms of policy choices and success on the market
Brulhart et al. (2019)	Investigate the relations among customer orientation, environmental proactivity and profitability of SMEs	Structural equation modelling to present the correlations among the different elements	CO has a positive impact on environmental proactivity; being sustainable resulted to produce better performance for the firm
Lee et al. (2019)	Analyse the connections of the different drivers of environmental management and sustainability in the context of SMEs	Quantitative techniques are used to examine data collected through a survey to SMEs	Customer orientation and management of sustainable practices are key interrelated factors to allow SMEs to improve their performance
Chen and Liu (2020)	Observe the linkages between	Quantitative methods with use	Customer participation helps firms to improve

	customer participation and sustainable product innovation in SMEs	of structural equation modelling to test the variables and control biases	sustainability and related innovations, fostering opportunity recognition
Das et al. (2020)	Understand the dynamics of corporate sustainability in SMEs and how to manage them also in emerging economies	Literature survey to identify and address the challenges in the analysed context	Since global customers pay increasing attention to sustainability, SMEs must follow the trend to gain success and increase their performance

2.1.2. Identification of the gaps

The current literature is characterised by several studies focused on different aspects of customer orientation: it has been analysed under many points of view, such as the ones of corporate identity, customer satisfaction, innovations and it has been intertwined with concepts like entrepreneurial orientation, management and so forth.

The theme of customer orientation has been further developed thanks to its division into responsive and proactive; however, almost all the studies in this sense have focused the attention on the more general notion of market orientation.

Numerous authors have concentrated their efforts on the research of interconnections between customer orientation and firm performance: overall, the results tend to highlight a positive relationship between the two; in fact, customer orientation predominantly demonstrates to generate a favourable influence on the improvement of firm performance.

A central role in recent years has been assumed by the relationship between customer orientation and sustainability. This last element has been considered

under many of its shades and research have witnessed its tendency to be subject to consumer influences, thus proving a strong link with the dynamics related to customer orientation. Buyers, both on a local and international level, are increasing their pressure on businesses in order to push them towards more sustainable behaviours and this fact has a reflection on the organizations themselves and their performance. The findings obtained from the studies emphasized the importance of answering to the new consumers requests regarding sustainability; it is becoming imperative to adapt products and organizational systems to the new trends and the involvement of the customers in the process seems to be a fundamental ingredient for success.

A review of the literature shows that several investigations have been conducted with reference to small and medium-sized enterprises. The vast and widespread presence of this type of organizations in the different nations of the world is a precious source for data collection; furthermore, the importance that these companies have for the local and global economies makes them the perfect subject for the research of solutions on the issues under consideration.

Taking everything into account, the analysis of the existing studies lays the foundation for a more in-depth search. It is possible to point to aspects that have not yet been investigated: it seems not to exist research which expressly intertwines customer orientation, sustainability and firm performance aspects. In particular, there are not specific studies focused on the impact of responsive and proactive sustainable customer orientation on firm performance. In this a gap to be filled can be identified and the vital context in which Italian SMEs operate appears to have great analytical potential.

2.2. Hypotheses development

2.2.1. Responsive sustainable customer orientation and firm performance

Literature, regardless of the specific focus of study, highlights the crucial role of consumers on the path towards success for any business. Nowadays, a large portion of companies is increasingly understanding and adapting to this reality: such firms

attempt to respond to customer needs in the best possible way, with the aim of generating the highest level of satisfaction. Organizations which answer to current expressed customer needs and equip themselves with the tools necessary to guarantee the best and most original solutions are those that approach the founding principles of responsive customer orientation (Blocker et al., 2011).

Since attention towards sustainability is one of the strongest demands from consumers, businesses are trying to adapt their products and processes to them. Buyers are extremely perceptive about these issues and change their purchasing choices accordingly from day to day; their behaviour evolves together with the growth of awareness (Beckford et al., 2010; Lee, 2011). The selection of a product follows careful consideration not only regarding the personal benefits that the individual can obtain, but also those that can be generated for the environment and the society after that purchase. This is possible because consumers are more and more able to recognize the characteristics of sustainable products, discerning the latter from the traditional ones (Hwang and Lyu, 2020; Kolling et al., 2022). Moreover, companies can improve their image among customers and better face competition by introducing sustainability elements into the processes in an increasingly integrated and advanced way (Borin et al., 2013). By leveraging the moral sense of consumers, companies manage to engage them effectively and the former respond positively to the introduction of sustainability elements both in products and processes (Sun et al., 2022). Commitment to sustainability enables the firm to gain legitimacy from customers who, in turn, feel more confident and willing to accept changes in firm's products and processes (Goldsmith et al., 2000; Olsen et al., 2014). Therefore, when buyers develop a good perception towards an organization, they will also demonstrate a positive attitude towards the communication of new sustainable products and processes by the same firm (D' Souza et al., 2006). It is a fact that, thanks to the adherence to the new sustainable trends, consumers hold in enormous consideration those companies that demonstrate commitment. By defining customer orientation strategies built on the basis of these aspects, businesses can achieve innumerable advantages.

Such involvement in issues and actions related to sustainability, in addition to bringing advantages from an environmental and social point of view, will generate economic and competitive benefits in favour of the company that carries them out. This lays the groundwork for company's success because new markets will open, sales will grow, waste and costs will be reduced: this draws a framework in which an increase in profitability and opportunities is notable. However, consumers' inclination towards sustainability is the key factor that determines if increased commitment to sustainable issues by the firm leads to better performance (Schrettle et al., 2014).

With a particular reference to small and medium enterprises, they are increasingly focused on developing customer orientation and sustainability strategies and trying to find a perfect balance between them in order to absorb the greatest benefits. In achieving this goal, the satisfaction and engagement of consumers improve and the opportunities for a better performance outcome are greater (Cadogan et al., 2009; Zhou et al., 2009). There is evidence that a higher level of customer orientation in SMEs generates increased sales and, in consequence, a better firm performance (Al Asheq and Hossain, 2019).

Literature provides evidence regarding the linkages between sustainability issues and practices and customer orientation decisions. Furthermore, studies are clear on the importance this has in ensuring performance growth. Given what has been expressed, it is reasonable to expect the existence of a relationship between the elements of responsive customer orientation and sustainability and the firm performance. For this reason, a first hypothesis can be postulated:

H1: An increase in responsive sustainable customer orientation produces an improvement in the firm performance

2.2.2. Proactive sustainable customer orientation and firm performance

In spite of the fact that a great part of businesses tends to focus on actions more geared towards responsive customer orientation, in the last decades an ever-increasing number of organizations are pursuing an attempt to change their

behaviour to promote to a greater extent proactive customer orientation actions. PCO presents as its main purpose that of intuiting and even anticipating the latent needs of consumers: the company works to satisfy these needs even before customers realize to have them (Blocker et al., 2011). This perspective is even more important when acting on sensitive issues of widespread concern such as sustainability.

To achieve a truly positive result, even in the long term, alongside a more proactive attitude on the part of firms, it is necessary for consumers to be at the forefront of commitment to make the change happen. Customers are oftentimes the first actor to promote a transformation: they ask companies to be protagonists of an evolution guided by the creation of new sustainable products, the amelioration of existing products and the implementation of sustainable processes. To achieve this goal and be proactive, businesses frequently involve customers directly in the creation of new products (Moreira and Wood-Harper, 2015). Collaboration with customers on sustainable practices and co-creation of products allows to identify specific characteristics which ensure that these products and the company itself are welcomed with a more optimistic and confident attitude by the market; consumers somehow contribute to anticipating the sustainability changes that the company would implement in the near future or that it would not even be able to think of on its own (Chen, 2008; Moreira and Wood-Harper, 2015). The choice of acting in such a way brings benefits both to consumers, who see their latent and expressed needs satisfied, and to the company, which achieves long-term success from an organizational, competitive and economic point of view; it is crucial to align the business values with the ones of customers (Nguyen et al., 2020).

As for the case of responsive customer orientation, as well in the matter currently under consideration (PCO), the importance of customer orientation in building the success of small and medium enterprises is even more critical. The relationship between customer orientation and firm performance in this kind of organizations is confirmed to be positive: the greater the company's involvement in customer orientation, the higher customer satisfaction and consequently sales and returns

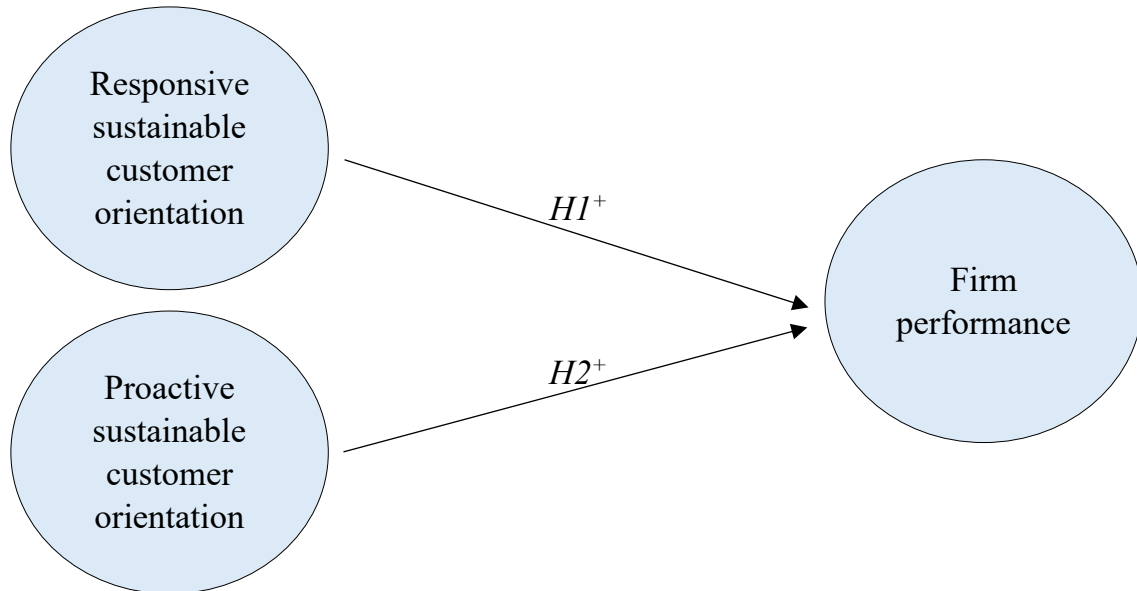
will tend to be; this lays the foundation for the enhancement of the firm performance (Brockman et al., 2012; Al Asheq and Hossain, 2019).

Preferences become everyday more fragmented and requests more complex, but for those businesses that can manage them by proactively applying the principles of customer orientation, the chances of success increase exponentially (Narver and Slater, 1990; Narver and Slater, 2000). SMEs that prove to be proactive in engaging in customer orientation are able to gain competitive advantage and, seizing all the opportunities that arise, obtain an improvement in performance (Lumpkin and Dess, 1996).

Through the analysis of the literature, the improvement of firm performance is clearly associated with an effective CO orientation and a determined commitment to sustainable issues. In the light of this, a second hypothesis can be formulated:

H2: An increase in proactive sustainable customer orientation produces an improvement in the firm performance

Figure 6. Hypotheses



- Chapter Three -

3.1. Research methodology and analysis

3.1.1. Sample, data collection and variables

With the scope of testing the hypotheses previously derived from the literature, primary data obtained through a questionnaire are used as the basis for the analysis. The questionnaire consists of approximately 30 questions. It was developed using the “Computer Assisted Web Interviewing” (CAWI) method and subsequently distributed through the digital platform LinkedIn. The questionnaire was administered to 8.000 companies, obtaining a total of 540 responses: the response rate is therefore equal to 8,33%². This result is consistent with what is observed in the study conducted by Cole (2005), that is, an average response rate for online surveys of approximately 10%. A small part of the data was then integrated with secondary data using the AIDA database (Bureau Van Dijk).

The companies studied in the sample have a total turnover of 33 billion euros and employ 80.000 people.

The main objective for the creation of the questionnaire is to study the companies’ behaviours in relation to their performance, identifying possible associations among the analysed factors. The respondents representing the various enterprises hold different positions, all with an active role in the business operations; among others: CEOs, business developers, export managers, consultants and directors.

To carry out the analysis for the present thesis, a set of nine responses from the questionnaire was selected and divided into two main sections, four addressed to responsive sustainable customer orientation (RSCO) and five to proactive sustainable customer orientation (PSCO).

The following questions have been asked to the respondent managers with regards to foreign customers.

² The actual responses were 666, coming from managers belonging to 575 companies, of which 540 univocal ones.

Table 6. Core responses for independent variables identification

RSCO	PSCO
They respond effectively when the company communicates the <i>introduction of sustainability elements in existing products</i>	<i>They are able to anticipate sustainability-related changes required by the company</i>
They respond effectively when the company communicates the <i>development of new sustainable products</i>	<i>They demand new sustainable products</i>
They respond effectively when the company communicates the <i>introduction of sustainability elements into existing business processes</i>	<i>They ask to improve existing products by making them sustainable</i>
They respond effectively when the company communicates the <i>development of new sustainable processes</i>	<i>They ask the company to develop sustainable production processes</i>
	<i>They propose new ideas related to the company's sustainability</i>

To check the internal consistency of the items, the Cronbach's alpha test was executed. For the elements referring to the responsive sustainable customer orientation, the test result is equal to 0,932; for the items relating to the proactive sustainable customer orientation the outcome is equal to 0,896. Both can be defined as very positive findings, indicating a good reliability of the data, since the acceptable threshold to consider them as such is 0,7 (Bonett and Wright, 2015). Following this step, an average was computed for the responses pertaining to each of the two themes under consideration, obtaining two independent variables. Specifically, the average of the four items related to responsive customer orientation was calculated to create the first independent variable, while the

average of the five items related to proactive customer orientation was assessed to form the other independent variable.

The other variables included in the model are: managers' working experience, belonging to the secondary sector, years of business activity and importance of technologies. All variables were operationalized to ensure an accurate measurement within the study. They are assessed using a 5-point Likert scale, ranging from 1, that is "totally disagree", to 5, that is "totally agree".

In consideration of what stated through the hypotheses' development, the dependent variable is identified the item "sales and performance revenue", as a measure of the national performance.

3.1.2. Exploratory data analysis

In order to ensure a good understanding of the data, it is essential to carry out an exploratory analysis.

To begin with, the 540 firms in the sample can be classified based on their dimension: they, in fact, bring a representation of the different sizes of companies on the market. Furthermore, these enterprises operate in different branches of activity, belonging to the three sectors of the economy.

Firms pertaining to different fields are considered since the central themes of the present thesis, namely customer orientation and sustainability, are currently transversal to all sectors: every company, regardless of the type of activity, size and characteristics are involved in these topics and will increasingly have to deal with them in the future.

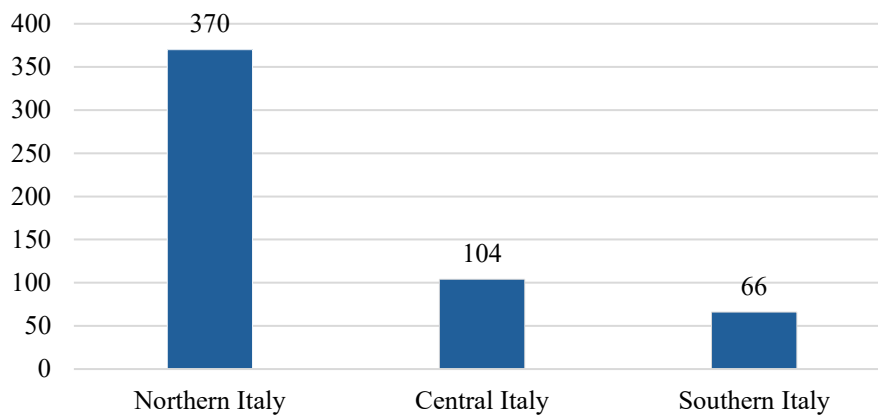
Table 7. Firms' division by sector and dimension

Sector/Size	Micro	Small	Medium	Large	Total
Primary	6	8	3	0	17
Secondary	21	102	237	27	387
Tertiary	32	49	54	1	136
Total	59	159	294	28	540

It is possible to note that the companies are more concentrated in the secondary sector; in fact, 44% of them operate in the manufacturing field. Moreover, the most represented companies in the sample are small and medium-sized ones, in line with what is observed in the Italian market (ISTAT, 2023).

The enterprises are located throughout the whole Italian territory, however there is a predominant presence in northern Italy (69%) compared to the central (19%) and southern (12%) regions³.

Figure 7. Geographical distribution of firms



This representation is in line with the general distribution of companies on the Italian territory (ISTAT, 2023). In fact, Northern Italy has always been the most prosperous area on an economic level and, for this reason, it presents a greater concentration of businesses.

For what concerns the managers who participated in the questionnaire, the main information to observe is related to their age, working experience and qualification.

³ The division among the three areas of the territory is done as follows:

- Northern Italy: Valle d'Aosta, Piemonte, Liguria, Lombardia, Trentino-Alto-Adige, Veneto, Friuli-Venezia Giulia, Emilia-Romagna
- Central Italy: Toscana, Marche, Umbria, Lazio, Abruzzo, Molise
- Southern Italy: Campania, Puglia, Basilicata, Calabria, Sicilia, Sardegna

Figure 8. Division of managers by age

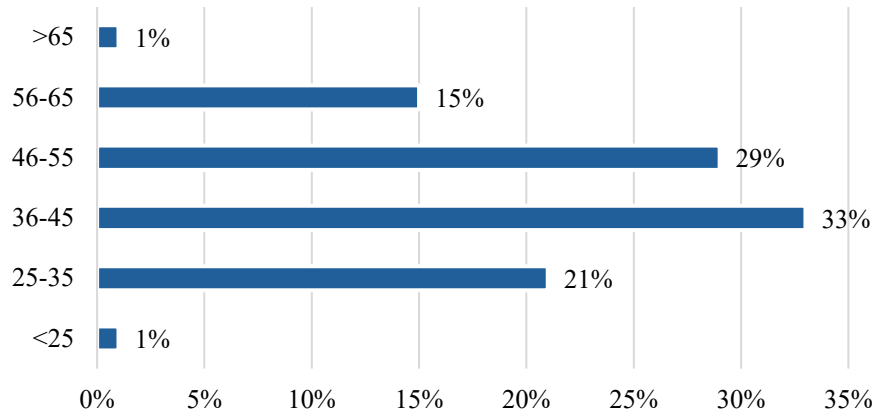


Figure 9. Division of managers by working experience

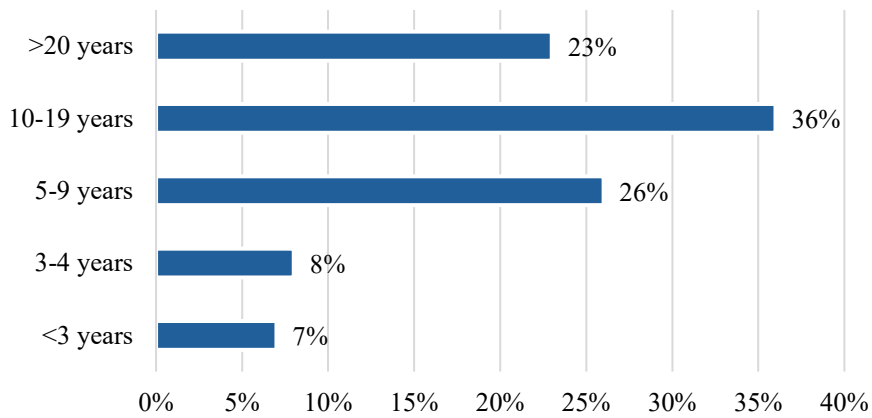
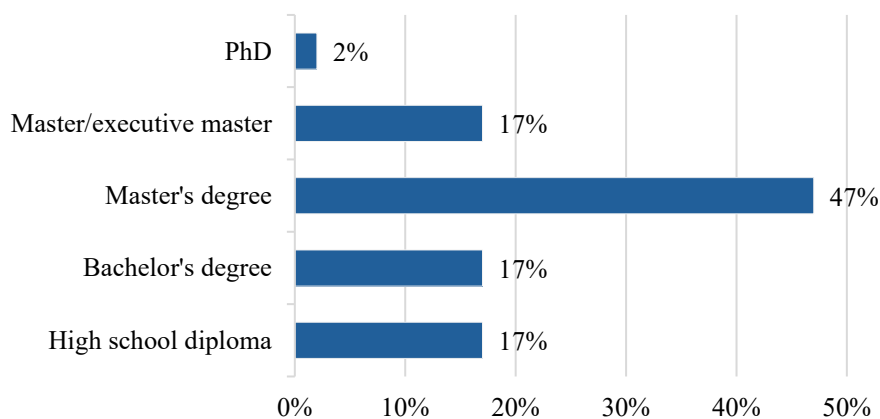


Figure 10. Division of managers by qualification⁴

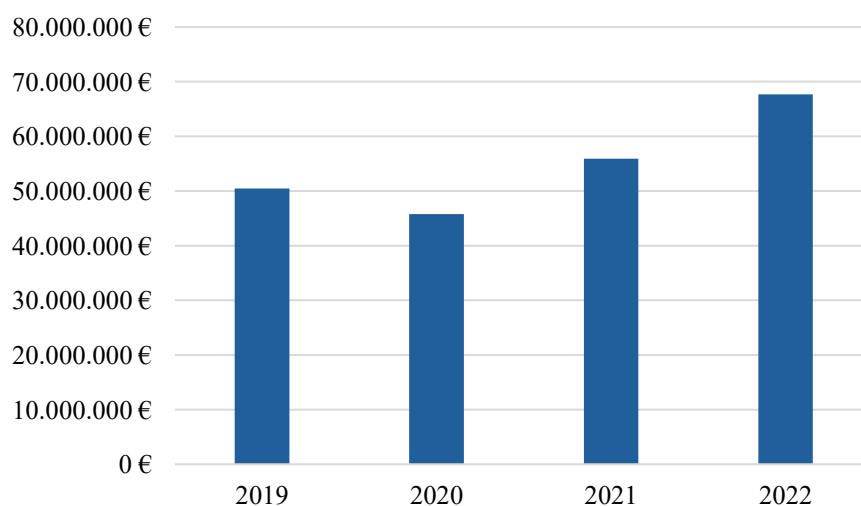


⁴ The expression “master’s degree” refers to the Italian equivalent “laurea magistrale” or “laurea magistrale a ciclo unico”. Conversely, the expression “master/executive master” refers to the respective Italian qualification of “master di II livello” or executive masters such as the EMBA.

The majority of managers who responded to the questionnaire are between 30 and 60 years old, the part of life which is normally characterized by significant career growth and active involvement in the company's activities. This is also linked to the fact that most of them have several years of working experience under their belts. Furthermore, 66% of them obtained a qualification equal to or above a master's degree.

Proceeding instead with the analysis of the main sample, from the point of view of performance, companies show a consistently positive growth in turnover, understood as sales and performance revenue, in the period between the years 2019 and 2022; a slight decline can be noted in 2020, due to the negative impact produced by the Covid-19 pandemic.

Figure 11. Sales and performance revenue 2019-2022



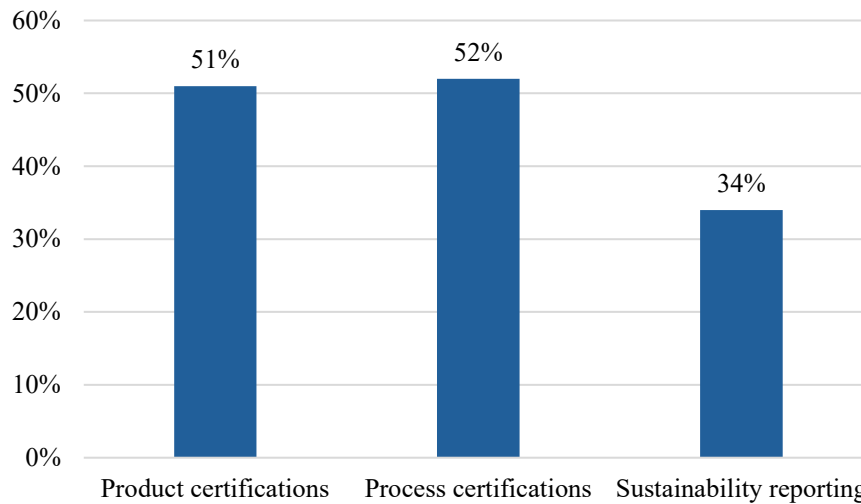
These data highlight a compound annual growth rate (CAGR)⁵ of 10,28%, overall a very good outcome. The trend highlighted by the companies belonging to the sample is totally in line with what is observed in the national averages for the same years (ISTAT, n.d.). It is important to underline that all companies have a share of export turnover, albeit in some cases very exiguous.

From the perspective directly related to sustainability, the greater part of the enterprises in the sample proves to be somehow involved in sustainable activities.

⁵ The CAGR “is a statement of the growth rate of a business measured annually” (Hery et al., 2024).

In particular, 61% of these firms claims to have undertaken sustainability practices or is about to, 59% possesses at least one environmental product or process certification and 34% draws up sustainability reporting.

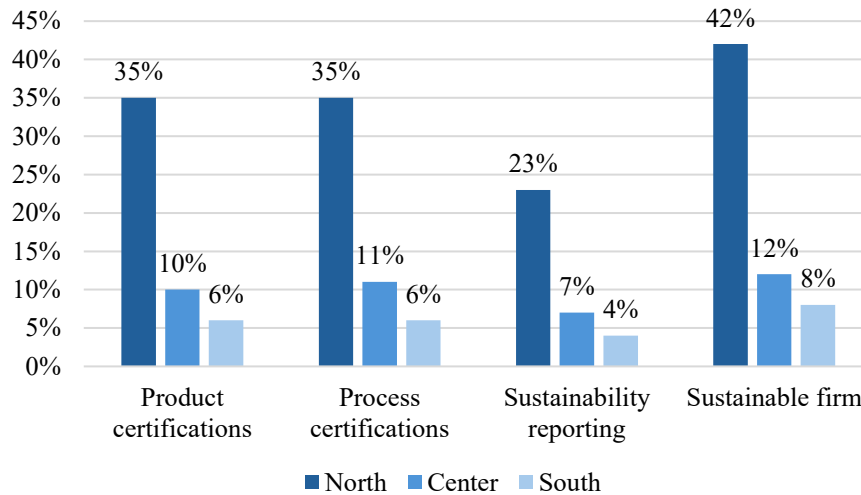
Figure 12. Firms' sustainability certifications and reporting



It is possible to observe that more than half of companies already is in the possession of product or process certifications. This demonstrates a clear commitment by these organizations, as the effort and investment required to obtain and maintain these certifications is substantial. For this reason, those firms that decide to follow this path prove to have a good level of awareness towards the values of sustainability that are so important today. In terms of advantages for the company, adhering to the standards set to obtain the certification helps to strengthen customer loyalty, monitor and improve processes and products' features and increase market share and performance (Luthra et al., 2016; Wang et al., 2018). On the reporting front, the number of firms that writes a sustainability report for their activity is more modest. This data could be an indicator of some difficulties that companies, and in particular SMEs, encounter today in drafting such reports: in order to effectively and comprehensively create a sustainability report, various standards and measures must be studied and presented and this process is often too expensive for those organizations that, by definition, have limited resources (Arena and Azzone, 2012). For these reasons, the companies analysed are less involved in sustainability reporting activities.

However, among the companies that have not yet obtained such standards, 20% are in the process of securing product certifications, 19% are working on process certifications, and 21% are preparing to draft sustainability reports. Therefore, in terms of future prospects, this proves that the firms in the sample will be increasingly active in the field of sustainability.

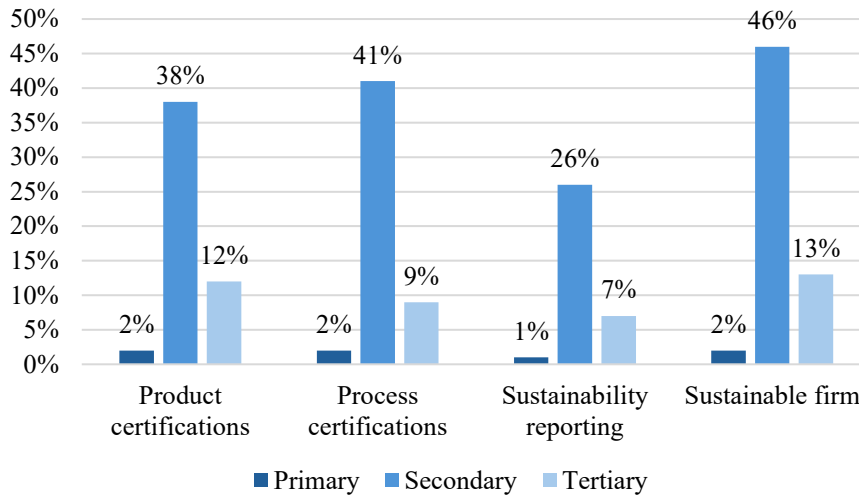
Figure 13. Sustainable firms per region



In the context analysed, a sustainable company is considered to be one that presents at least one of the three elements indicated above, i.e. product certification, process certification, sustainability reporting.

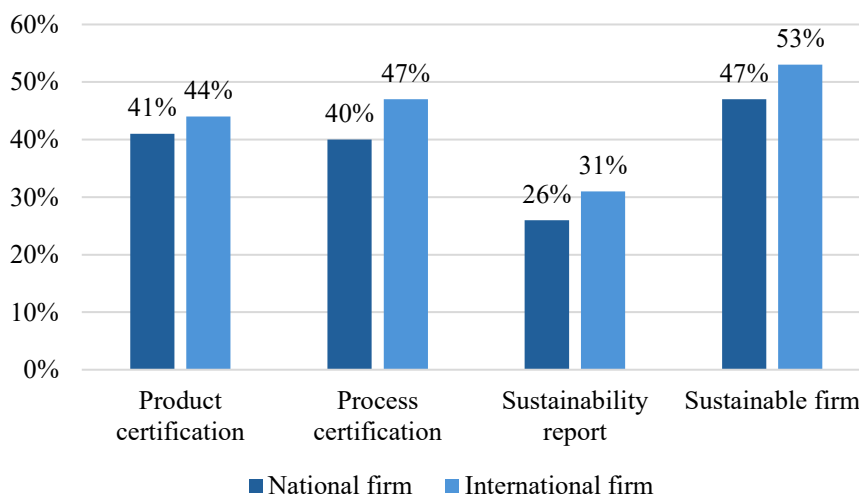
There is a significant discrepancy between the north and the central and southern areas, probably due to the greater concentration of companies in the northern part of the Italian territory. Compared with the average percentages of firms involved in sustainability actions in Italy in recent years, the sample can be considered representative of companies, and particularly of SMEs, in the country. Moreover, the same applies to the distribution of sustainable practices between the north, centre and south of Italy: the northern regions of the nation show a greater participation of SMEs in sustainability actions (ISTAT, 2023).

Figure 14. Sustainable firms per sector



As evidenced by the graph, the majority of the companies in the sample carry out activities belonging to the secondary sector and, in such sector, there is also the greatest concentration of firms that operate in a more sustainable way.

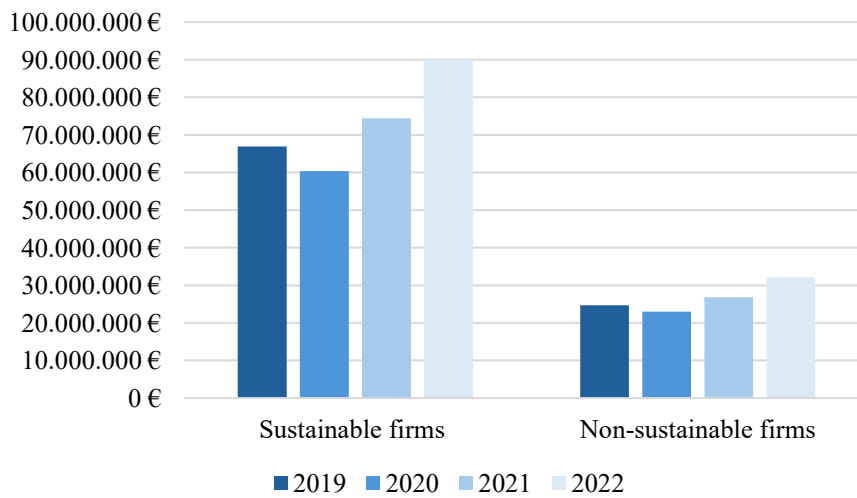
Figure 15. Sustainable firms per export share



International companies⁶ appear to be slightly more sustainable than national ones. This might suggest that broadening business horizons and being influenced by various environments, consumers and regulations, can have a certain impact on commitment to sustainability.

⁶ Here an “international company” is considered to be one that has a percentage of foreign turnover greater than 50%.

Figure 16. Performance of sustainable and non-sustainable firms



Observing the average turnover for the different periods, the companies in the sample which are classified as sustainable present a more positive result than the non-sustainable ones. This outcome can be attributed, as suggested in the literature, to various factors that bring advantages to the organizations: being sustainable allows to improve the use of resources, reduce waste, increase the quality and characteristics of the products, but also to acquire a competitive advantage, improving consumer satisfaction; these are benefits that almost always translate into a better performance (Simpson et al., 2004).

The examined enterprises can further improve their relationships with customers thanks to greater involvement in sustainability initiatives, which are increasingly demanded by consumers themselves. In fact, by meeting standards, reputation can be enhanced and this would have a positive effect on customer loyalty. This, in turn, would increase already good results: 74% of the companies studied in the sample report a level of customer satisfaction from good to outstanding and 72% highlight a degree of customer retention from good to excellent.

3.1.3. Research method

The study realized through exploratory analysis allows to understand a lot about the characteristics of the companies considered in the sample and about the relationships between their performance and their attitude towards sustainability.

However, in order to deepen the analysis, a study of the correlations and a linear regression model are carried out to test the hypotheses.

In particular, given the scope of the research for this thesis, a quantitative approach is used: “the major purpose of quantitative research is to make valid and objective descriptions on phenomena”. Such analysis manipulates numerical information through statistical instruments in order to “test hypotheses and determine if significant relationships or differences exist” (Taylor, 2005).

Correlations are found “to understand the type of relationship that exists between two or more variables” (Franzese and Iuliano, 2019).

With specific reference to the employed method, a multiple linear regression model is chosen.

“Linear regression is a modelling technique for analysing data to make predictions”. Starting from a set of data obtained by referring to a specific sample, the main objective of this model is to estimate the relations existing between a dependent variable, y , and an independent variable, x .

The equation and line derived through this model are used to make predictions. The equation of the line in a simple linear regression model is:

$$y_i = \beta_0 + \beta_1 x_i + e_i$$

β_0 identifies the intercept, or constant; β_1 defines the slope of the line; e_i indicates the error term, that is the amount by which the predicted value differs from the actual one.

However, for the present study a multiple linear regression model is employed. It represents an extension of the simple linear regression; in fact, the equation used for the multiple linear regression is the same, but it is characterized by a greater number of terms:

$$y_i = \beta_0 + \beta_1 x_{1i} + \beta_2 x_{2i} + \dots + \beta_n x_{ni} + e_i$$

β_0 continues to represent the constant and is the predicted value of y in the event that all the independent variables were to be 0. When the model is characterized by N independent variables, each one of them is accompanied by its own β_n coefficient (Tranmer et al., 2020).

Multiple linear regression permits to evaluate within a single model all the variables which could be relevant for the analysed context (Marill, 2004).

For what concerns the hypotheses testing, it is necessary to define the null and alternative hypotheses. In the case of simple linear regression, they are identified in:

$$H_0: \beta_1 = 0$$

$$H_1: \beta_1 \neq 0$$

With regard to multiple linear regression, it is necessary to consider the multiplicity of variables, therefore, the hypotheses are established in:

$$H_0: \beta_1 = \beta_2 = \dots = \beta_n = 0$$

$$H_1: \text{at least one of } \beta_1, \beta_2, \dots, \beta_n \neq 0$$

The choice of using the multiple linear regression model to conduct the analysis is based on the particular advantages it offers: firstly, it presents a simple interpretability; secondly, the model allows to derive “a more accurate and precise understanding of the association of each individual factor with the outcome” and “an understanding of the association of all of the factors as a whole with the outcome, and the associations between the various predictor variables themselves”. Contrariwise, the main disadvantage that can be attributed to this model is its inability to define causal inferences (Marill, 2004; Tranmer et al., 2020).

For the present study, the analysis is developed using IBM SPSS, a software platform that provides advanced statistical analysis (IBM, n.d.). The “missing listwise” method is used to handle missing data. Pearson correlation and regression analyses and different reliability tests are performed to finalize the research.

3.1.4. Analysis and presentation of results

In order to ensure a comprehensive analysis, a Pearson correlation and a regression analysis are conducted.

Table 8. Descriptive statistics

	Mean	Std. Deviation
Sales and performance revenue	53796202,335	167626066,649
RSCO	3,767	0,839
PSCO	3,244	0,898
Secondary sector	0,717	0,451
Managers' working experience	3,620	1,127
Percentage of export turnover	0,532	0,270
Years of business activity	31,165	18,586
Importance of technologies	3,331	0,683

As the above results highlight, for the independent variables, overall, the standard deviation is rather modest, indicating low variability, thus denoting that the data are consistent. The dependent variable, on the other hand, presents a decidedly higher variability, but this is justified by the very nature of the variables.

Table 9. Pearson correlation

	Sales and performance revenue	RSCO	PSCO	Secondary sector	Managers' working experience	Percentage of export turnover	Years of business activity	Importance of technologies
Sales and performance revenue	--							
RSCO	.096*	--						
PSCO	0,054	.616**	--					
Secondary sector	.139**	-0,066	-.090*	--				
Managers' working experience	0,004	0,019	0,013	0,043	--			
Percentage of export turnover	0,079	-0,008	-0,037	0,018	.163**	--		
Years of business activity	.096*	0,021	0,074	.235**	0,020	-0,017	--	
Importance of technologies	-0,080	.086*	0,067	-0,026	0,070	0,065	-0,066	--

*. Correlation is significant at the 0.05 level (2-tailed).

**.. Correlation is significant at the 0.01 level (2-tailed).

Findings highlight a positive and significant correlation between responsive sustainable customer orientation and the dependent variable of sales and performance revenue.

On the other hand, for what concerns proactive sustainable customer orientation, the correlation with the dependent variable appears to be slightly positive and lacks statistical significance.

In addition, it is possible to remark a positive and very significant relationship between responsive sustainable customer orientation and proactive sustainable customer orientation; this finding suggests the possibility of a positive link

between a company's ability to respond to customer requests and its capacity to anticipate their needs.

Furthermore, a positive and highly significant correlation can be noted between the secondary sector and sales and performance revenue; this means that the secondary sector tends to have greater sales and performance revenue. Another positive and significant relationship is represented by the one between the years of business activity and the sales and performance revenue; this indicates that a higher number of years of business activity are associated with better sales and performance revenue.

Table 10. Regression analysis

	Standardized Coefficients		Collinearity Statistics	
	Beta	Sig.	Tolerance	VIF
(Constant)		0,577		
RSCO	0,108	0,048 **	0,624	1,603
PSCO	0,002	0,964	0,616	1,623
Secondary sector	0,128	0,004 ***	0,940	1,063
Managers' working experience	-0,014	0,741	0,971	1,030
Percentage of export turnover	0,080	0,068 *	0,969	1,032
Years of business activities	0,061	0,170	0,939	1,065
Importance of technologies	-0,084	0,052 *	0,984	1,016

Dependent Variable: Sales and performance revenue
 p<0,10 (*), p<0,05 (**), p<0,01 (***); N=540

The regression analysis finds a positive beta verifying the relationship between responsive sustainable customer orientation and sales and performance revenue; furthermore, the p-value of 0,048 indicates statistical significance. This result confirms what stated in hypothesis H1: an increase in responsive sustainable customer orientation produces an improvement in the firm overall performance. This is consistent with what has been found in the literature.

However, the beta shows a very weak relationship and no statistical significance, denoted by the particularly high p-value, between proactive sustainable customer orientation and the dependent variable. Because of this outcome, the hypothesis H2 cannot be confirmed.

Among other findings, correlation with the secondary sector seems to be validated, showing a very strong level of significance. Also, although the years of business activity appeared to be positively and significantly correlated in the Pearson correlation analysis, they do not show any real statistical significance in the regression results. Moreover, albeit modest, there is significance in the relation with the percentage of export turnover; hence, this suggests that an increase in the export share could have a positive impact on sales and performance revenue.

A surprising outcome is observed regarding the importance of technologies: the analysis reveals a negative relationship between it and company performance, although such relationship is only marginally significant.

To probe the validity of results, a study of collinearity is carried out: “collinearity refers to a situation where two or more predictor variables are closely related to one another” (Wilcox, 2022). The variance inflation factor (VIF) is used; it “indicates how the variance of the corresponding coefficient is inflated due to data collinearity”, so a high value is a sign of data collinearity (Curto and Pinto, 2010). In the case of this research, the collinearity test shows results very close to 1 for all variables, thus indicating that there is no collinearity problem. A positive result to the collinearity test predicts that the model coefficients are correct, ensuring greater robustness to the model estimates.

Robustness tests are performed with the aim of proving and supporting the reliability of the model results.

3.2. Discussion and implications

3.2.1. Discussion

In the first instance, the present thesis is intended to deepen research on issues related to customer orientation and sustainability. Interlacing these two topics, the literature and the subsequent analysis led to the development of a new concept: sustainable customer orientation.

Considering one of the most recent and modern definitions, the one elaborated by Jiang et al. (2020), customer orientation can be defined as that strategy which “sets

the customers' needs and satisfaction as the priority so that the firm can offer products that meet the customers' need and with superior values". On the other hand, sustainability is linked to the objective of meeting "the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987). To meet both the objectives set by the CO strategies and sustainability values, it is necessary to create an offer to the customers that allows them to have maximum satisfaction today without generating such a negative impact on the environment and society as to compromise the future of the planet and generations to come. The key is to understand how to use the tools and resources available today and pass this knowledge on to future generations, to enable them to prosper and build a better world. By intertwining these concepts, a suitable definition of sustainable customer orientation can be formulated: it is a "strategy aimed at identifying and understanding the needs of current customers, providing products that meet their demands, while ensuring no harm is done to the environment or society and preserving resources so that future generations can thrive".

To the best of the author's knowledge, up to now, a specific and widely accepted definition of this concept has never been developed in the literature. Several related subjects have been largely discussed, from corporate social responsibility (CSR) to sustainable customer relationship management (CRM), however a definition of sustainable customer orientation has never been set forth. For this reason, the present study proposes the formalization of a first definition that, in the future, could represent a starting point for further research on the topic. A clear definition of sustainable customer orientation is necessary in a context such as the current one in which customer orientation and all the facets concerning sustainability are central in every sector and will become increasingly strategic issues in guaranteeing the success of companies and their performance. Accordingly, it is reasonable to expect that the role of sustainable customer orientation will gain increasing importance in the near future. Moreover, some first empirical results on the subject further testify the relevance of the topic.

This thesis presents primarily a literature review focused on the concepts of customer orientation and sustainability, investigating their many aspects and aiming to understand their effects on firms and their performance. This lays the foundation for the study that follows: first empirical research has provided data on the topic. In particular, the analysis found a positive and significant relationship between responsive sustainable customer orientation and firm performance, thus confirming hypothesis H1. Although the other hypothesis found scarce support, the study allows to assume the possibility of finding further positive relationships. The difficulties encountered are probably mainly related to the novelty of the topic: the gaps in literature and in previous studies make this research a valuable starting point.

Furthermore, the exploratory analysis highlights that businesses are taking an increasingly customer orientation and sustainability-oriented direction, regardless of the sector of belonging, the type of activity carried out or the internal characteristics. This underlines the fact that awareness of these issues is raising and this makes further studies necessary at all levels.

3.2.2. Implications, limitations and future directions

The current thesis makes a contribution by extending the studies related to the issues of customer orientation and sustainability. In particular, it aims to provide a new vision of these topics by focusing on the concept of sustainable customer orientation, evaluating its relationship with business performance.

This study presents both theoretical and managerial implications. From an academic viewpoint, in the first place, an overall view of the issues related to customer orientation, sustainability and firm performance is given; secondly, the advantages of considering the first two as real drivers of business performance are discussed. A specific focus is reserved for small and medium enterprises, thus advancing studies for this particular category of companies which today, especially in Italy, is the predominant. Together, all the considerations and investigations carried out have led to the theorization of a new concept, that of sustainable

customer orientation, bringing a further contribution to the literature. The development of this framework lays the foundations for a new potential research area.

Managerial implications are also important. It is highlighted how customer orientation and sustainability are today rooted in the company strategy, with a transversal impact at all levels. In an increasingly complex business environment, understanding customer needs has become a determining factor for the success and improvement of firm performance. For companies, and in particular for small-medium enterprises that operate with limited resources, the ability to allocate such resources towards targeted sustainable customer orientation strategies can represent a crucial lever for success. This could not only improve business performance, but also make the company more responsive and proactive towards customer requests, thus creating an advantage in the long run. Furthermore, the literature highlights how customer orientation is today closely linked to sustainability, as consumers increasingly require sustainable products and services; this gives businesses the opportunity to align their strategies, responding more effectively to requests.

These considerations also offer relevant insights for policy makers. Policies that incentivize the adoption of sustainable practices and customer orientation strategies could support companies in pursuing these goals.

In the long term, a strategic approach that integrates customer orientation and sustainability could allow firms to better understand consumer needs also at an international level, especially for those that already have experience in foreign markets. This not only enhances performance, but helps build a relationship of trust with customers, which is increasingly crucial in a future where consumers, together with companies, will drive change and where sustainability will play an increasingly central role.

In conclusion, directing corporate strategies towards sustainable customer orientation can reasonably be expected as an important driver for future performance of companies, helping them navigate an ever-changing market and

thrive in a context where change is increasingly driven by consumer needs and the growing importance of sustainability.

Some limitations should also be considered. In this study, a first limitation may concern the definition of sustainable customer orientation, a concept not yet fully consolidated in the existing literature. Furthermore, the measurement of sustainability-related variables is often considered “subjective”; for such reason the measurement methods employed for the research could create uncertainty in the data. The dynamism of the relationship between sustainable customer orientation and firm performance may have prevented the analysis model from deeply capturing all the connections existing between the variables. As regards the analysis methodology used, linear regression has numerous advantages, but it does not allow for direct observation of causal relationships between variables. A further difficulty is represented by the sample analysed, which focuses exclusively on Italian companies.

The limitations identified are also the result of the particularly recent and unexplored nature of the topics addressed; however, from them it is possible to identify various directions for future studies. This research is a starting point to deepen the topic of sustainable customer orientation: further empirical studies are necessary to consolidate the foundations of this new research area. Surely a sample including foreign companies could allow a better study, with the achievement of more robust results. More complex quantitative analyses are necessary to understand all the relationships existing among customer orientation, sustainability and firm performance. It is necessary to test the existence of solid relationships between responsive and proactive sustainable customer orientation and business performance, in addition to considering the presence of possible moderators between the variables. The study could also be extended to international performance, analysing the impact of sustainable customer orientation on it. Given the dynamism of the topics covered, a longitudinal study would be beneficial to monitor changes over time and obtain a deeper understanding of the variables analysed.

Conclusions

The present thesis has investigated the relationships between responsive and proactive customer orientation and sustainability, topics that have been treated separately so far. This study introduced and defined the concept of “sustainable customer orientation”, which integrates these aspects in a single framework.

The business environment in which companies operate today is characterized by an ever-increasing complexity and dynamism, where sustainability and the relationship with consumers cover an increasingly central role in determining the success of companies. For such reason, this thesis has set the objective of analysing the impact that the various aspects of customer orientation and sustainability have on the company’s performance, both on a national and international level.

This study has conducted an in-depth analysis of the literature concerning responsive and proactive customer orientation, sustainability and firm performance. This extensive review was aimed at examining the concepts both separately and considering their interconnections. In particular, the research concentrated on small and medium enterprises as they represent the majority of businesses globally, compared to large ones.

The analysis carried out considering a sample of 540 Italian companies found a positive relationship between responsive sustainable customer orientation and overall firm performance. While the findings can be considered as a first contribution to the field, they also underline the need for further research. It is important to overcome the limitations encountered in this study, mainly related to the novelty of the topic of sustainable customer orientation, which could lead to biases due to a subjective interpretation of the variables. Furthermore, the strong dynamism of the context analysed and the focus of the sample solely on Italian companies could restrict the generalization of the results.

Therefore, this thesis paves the way for future studies, which can start from these preliminary results to develop analyses from different perspectives and focused on various aspects and methods, in order to deepen the understanding of the topics discussed.

Given the ever-growing emphasis on sustainability and related issues, the relevance of the topics covered in this study is increasingly strongly marked. Despite all the challenges that may be encountered, it remains an essential point to continue the advancement of approaches and solutions in these areas.

In conclusion, this thesis has highlighted the importance of the relationship between customer orientation, sustainability and firm performance in a complex world like today's. It seems that individuals and businesses are becoming increasingly aware of the problems that affect communities and the environment. For this reason, companies and consumers must continue to positively influence each other to change current behavioural patterns in favour of more sustainable ones. Change starts from each individual, so if customers ask for greater attention to sustainability, businesses should increasingly focus their attention on those consumers, becoming part of the change as well. For this reason, the intertwining of customer orientation strategies and sustainability is so important. And the whole of this can benefit both consumers, who see their requests satisfied, and firms, which can achieve better performance. In any case, a change in direction can make an enormous contribution to the economy, the environment, society and the entire world.

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