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Assessing the Contributions of Small and Medium Enterprises to Sustainable Development Goals: Evidence from Tandag and Bislig Cities, Philippines

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ABSTRACT

Small and Medium Enterprises (SMEs) play a significant role in promoting economic growth, employment generation, and sustainable development through their contributions to local communities and economies. This study examined the profile of SMEs and assessed their contributions to the attainment of the Sustainable Development Goals (SDGs) in Tandag City and Bislig City, Surigao del Sur. A quantitative research approach utilizing a descriptive-survey design was employed. Data were collected through a structured questionnaire administered to SME owners and managers. Using purposive sampling, a total of 190 respondents were selected from the population of registered SMEs in the study area. The findings revealed that the majority of SMEs were micro enterprises, primarily operating in the food and beverage sector, had been in operation for three to five years, and were predominantly organized as sole proprietorships. The overall extent of SME contribution to the SDGs was assessed as moderately contributed, indicating that SMEs actively support sustainable development through their business operations, although opportunities for improvement remain. Among the indicators, outcome tracking obtained the highest mean, while scale limitations recorded the lowest mean, suggesting that resource constraints continue to affect the expansion of sustainability initiatives. Furthermore, the results showed no significant differences in the extent of SME contributions to the SDGs when grouped according to size, sector, years of operation, and ownership structure. The study concludes that SMEs serve as important contributors to sustainable development regardless of their organizational profile. It is recommended that government agencies, local government units, and business support organizations strengthen capacity-building programs, provide greater access to financial and technological resources, and promote sustainability awareness to enhance SME participation in achieving the Sustainable Development Goals.

Keywords: small and medium enterprises, sustainable development goals, sustainability, SME contributions, sustainable development, Tandag City, Bislig City, Philippines

INTRODUCTION

Small and Medium-sized Enterprises (SMEs) play a vital role in driving economic growth, creating employment opportunities, fostering innovation, and supporting community development. As key contributors to local and national economies, SMEs influence not only business performance but also broader social, environmental, and economic outcomes. Globally, SMEs account for the majority of business establishments and serve as major sources of employment and value creation. In developing economies, they are particularly important in promoting inclusive growth, reducing poverty, and stimulating local economic development. As sustainable development has become a global priority through the United Nations Sustainable Development Goals (SDGs), businesses are increasingly expected to integrate sustainable practices into their operations. In this context, understanding how SMEs contribute to the achievement of the SDGs has become essential for policymakers, researchers, and development practitioners.

Recent studies have emphasized the growing role of SMEs in advancing sustainable development. Annarelli et al. (2024) highlighted that organizations, including SMEs, contribute to sustainable development by integrating social sustainability practices aligned with SDG principles, particularly in areas related to decent work, equality, and responsible production. Gonzalez-Varona et al. (2024) found that SMEs enhance their sustainability

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performance through the development of organizational capabilities and innovation, enabling them to respond more effectively to emerging economic and environmental challenges. Similarly, the Organisation for Economic Co-operation and Development (OECD) emphasized that SMEs are central to economic and social transitions and play a crucial role in generating employment, value creation, and community resilience. Collectively, these studies suggest that SMEs are increasingly recognized as important actors in achieving sustainable development outcomes.

Despite the growing body of literature on SME sustainability, several knowledge gaps remain. Existing studies primarily focus on large urban centers, developed economies, or specific industries, while limited attention has been given to SMEs operating in provincial and emerging local economies. In the Philippine context, particularly in Surigao del Sur, empirical evidence regarding the extent of SME contributions to the SDGs remains scarce. Moreover, few studies have examined how SME contributions vary according to organizational characteristics such as size, sector, years of operation, and ownership structure. There is also limited information on how SMEs measure and track sustainability outcomes and how resource constraints affect the scale of their SDG-related initiatives. These gaps highlight the need for localized investigations that can provide a deeper understanding of SME sustainability practices within the context of Tandag City and Bislig City.

This study contributes to the existing body of knowledge by providing empirical evidence on the profile and sustainability contributions of SMEs in two key urban centers of Surigao del Sur. Specifically, it expands current literature by examining SME contributions to the SDGs through the dimensions of goal alignment, impact measurement, sector disparities, scale limitations, and outcome tracking. Furthermore, the study investigates whether significant differences exist in the extent of SME contributions when grouped according to selected profile variables. The findings are expected to contribute to the growing discourse on sustainable entrepreneurship and SME development while providing valuable insights for local government units, business organizations, and policymakers in designing programs that strengthen SME participation in sustainable development initiatives.

Specifically, this study aims to: (1) determine the profile of SMEs in terms of size, sector, years of operation, and ownership structure; (2) assess the extent of SME contribution to the Sustainable Development Goals across sectors in terms of goal alignment, impact measurement, sector disparities, scale limitations, and outcome tracking; and (3) determine whether a significant difference exists in the extent of SME contribution to the SDGs when SMEs are grouped according to their profile characteristics. Through these objectives, the study seeks to provide a comprehensive understanding of the role of SMEs in advancing sustainable development within Tandag City and Bislig City, Surigao del Sur.

MATERIALS AND METHODS

This study employed a quantitative research approach using a descriptive-survey design to examine the profile of Small and Medium Enterprises (SMEs) and assess their contributions to the attainment of the Sustainable Development Goals (SDGs). The descriptive-survey method was appropriate because it enabled the systematic collection and analysis of data regarding SME characteristics and their sustainability-related practices across various sectors. Data were gathered through a structured questionnaire administered to SME owners and managers.

To establish the validity of the instrument, it underwent content and face validation by a panel of experts composed of a sustainability researcher, a business management specialist, and a statistician with expertise in research instrument development. Their recommendations were incorporated to improve the clarity, relevance, comprehensiveness, and alignment of the instrument with the study's objectives.

To ensure reliability, a pilot test was conducted among twenty (20) SME owners from a neighboring municipality that was not included in the actual study. Internal consistency was assessed using Cronbach’s alpha, and the results indicated excellent reliability. These findings confirmed that the instrument was suitable for gathering consistent and dependable data.

The study was conducted in Tandag City and Bislig City, Surigao del Sur, two important urban centers in the Caraga Region of Mindanao. These cities serve as major hubs for commerce, governance, and enterprise development within the province. They were intentionally selected because of their distinct yet complementary economic environments, which provided a comprehensive setting for examining the role of SMEs in promoting sustainable development. The inclusion of both localities enabled the study to capture diverse business experiences and sustainability practices across different economic contexts.

The respondents consisted of owners and managers of registered SMEs operating in Tandag City and Bislig City. The sampling frame was derived from the official list of registered business establishments obtained from the respective City Treasurer's Offices. Using purposive sampling, a total of 190 SME owners and managers were selected from the identified population of registered enterprises. The respondents represented various business sectors and ownership structures, providing a broad perspective on SME contributions to sustainable development within the study area.

The data-gathering process followed a systematic and organized procedure. Prior to data collection, the researcher secured the necessary permissions from the local government units of Tandag City and Bislig City and coordinated with relevant offices and business organizations. After obtaining approval, potential respondents were informed about the purpose of the study, the voluntary nature of their participation, and the measures taken to ensure the confidentiality of their responses. The researcher personally administered the questionnaires to maximize the retrieval rate and address any questions or concerns raised by the participants. Completed questionnaires were collected, checked for completeness, encoded, and prepared for statistical analysis.

Descriptive statistics, including frequency, percentage, mean, and ranking, were used to describe the profile of SMEs and determine the extent of their contribution to the SDGs. To examine differences in the extent of SME contributions when grouped according to profile variables such as size, sector, years of operation, and ownership structure, appropriate inferential statistical techniques were employed. The results served as the basis for interpreting the role of SMEs in advancing sustainable development within the study area.

Ethical considerations were strictly observed throughout the conduct of the study. Participation was entirely voluntary, and informed consent was obtained from all respondents prior to data collection. Participants were assured that their responses would be treated with the utmost confidentiality and used solely for academic and research purposes. No identifying information was disclosed, and all data were securely stored and analyzed in aggregate form. The study adhered to the principles of research ethics, including respect for persons, beneficence, integrity, transparency, and accountability, ensuring that the rights and welfare of all participants were protected throughout the research process.

RESULTS AND DISCUSSION

This section presents the profile of Small and Medium Enterprises (SMEs) and examines their contributions to the Sustainable Development Goals (SDGs)

Profile of SMEs

The results below presents the profile of the SMEs in terms of size, sector, years of operation, and ownership structure.

Table 2. Profile of SMEs

Size	**Frequency**	**Percentage**
Micro	134	71%
Small	50	26%
Medium	6	3%
Total	**190**	**100%**

Sector	**Frequency**	**Percentage**
Manufacturing	16	8%
Retail/Wholesale	57	30%
Food and Beverage	83	44%
Services (e.g., logistics, ICT)	7	4%
Agriculture/Fishery	12	6%
Construction	7	4%
Others	8	4%
Total	**190**	**100%**
Years of Operation	**Frequency**	**Percentage**
Less than 3 years	51	27%
3-5 years	56	29%
6-10 years	48	25%
More than 10 years	35	18%
Total	**190**	**100%**
Years of Operation	**Frequency**	**Percentage**
Sole Proprietorship	99	52%
Partnership	34	18%
Corporation	6	3%
Cooperative	7	4%
Family-Owned Enterprise	39	21%
One Person Corporation (OPC)	5	3%
Total	**190**	**100%**

Table 2 presents the profile of SMEs in terms of size, sector, years of operation, and ownership structure. The findings reveal that the majority of the respondents are micro enterprises, belong to the food and beverage sector, have been operating for 3–5 years, and are primarily sole proprietorships. These findings reflect the common structure of SMEs in developing economies such as the Philippines, where small-scale and owner-managed enterprises dominate the business environment (Silva et al., 2021).

In terms of size, the majority of respondents were micro enterprises. This finding indicates that the SME sector in Tandag City and Bislig City is predominantly composed of small-scale businesses operating with limited financial, technological, and human resources. The prevalence of micro enterprises suggests that many business owners rely on personal capital, family labor, and localized markets to sustain operations. This pattern is common in emerging local economies where entrepreneurship serves as a vital source of livelihood, employment, and economic activity (Silva et al., 2021). Micro enterprises also promote inclusive growth by creating self-employment opportunities and encouraging entrepreneurial participation within communities (Moscare-Balanquit, 2021). Within the context of Tandag and Bislig, the dominance of micro enterprises reflects the important role of locally owned businesses in meeting community needs and supporting local market demand. However, their small scale may limit their ability to access financing, adopt new technologies, attract skilled personnel, and expand into larger markets. These constraints can hinder innovation, productivity, and the implementation of sustainability-oriented practices. Barroga et al. (2021) noted that many Philippine micro and small enterprises face difficulties in technological adoption due to limited financial and managerial capabilities. The limited presence of medium-sized enterprises further suggests that relatively few businesses successfully transition beyond the micro and small enterprise stages. This may indicate barriers related to financing, market access, and business expansion. From a sustainable development perspective, these findings highlight the need for targeted interventions that strengthen enterprise capacity, facilitate access to financial resources, and support innovation among SMEs. Enhancing the growth potential of micro enterprises can contribute to SDG 8 (Decent Work and Economic Growth) by promoting productive employment, business resilience, and sustainable local economic development within Tandag and Bislig.

With respect to sector, the food and beverage industry represented the largest proportion of SMEs. This finding may reflect the strong presence of food-related enterprises in Tandag City and Bislig City, including food stalls, eateries, barbecue vendors, sarisari stores, snack shops, and other small-scale food businesses that cater to the daily needs of local consumers. The dominance of this sector suggests that entrepreneurs are more likely to invest in businesses with consistent market demand and relatively low start-up requirements. Food-related enterprises are generally easier to establish and operate on a small scale, making them accessible to aspiring entrepreneurs with limited resources. Moreover, SMEs in consumer-oriented sectors such as food, retail, and personal services tend to proliferate because they have lower barriers to entry, require less specialized technical expertise, and provide quicker opportunities for income generation and market participation (Kaushik & Dangwal, 2023; Rahman et al., 2023). This finding highlights the important role of the food and beverage sector in supporting local entrepreneurship, employment, and economic activity within the study area.

Regarding years of operation, the majority of SMEs had been operating for 3–5 years, suggesting that many businesses are still in the early or growth stage of development. Within the context of Tandag City and Bislig City, this pattern may reflect the increasing entrepreneurial activity in the area, where individuals establish small businesses to respond to local market opportunities, generate income, and support household livelihoods. The growth of commercial establishments, local tourism activities, and consumer demand may have also encouraged the emergence of new enterprises in recent years. However, the relatively smaller proportion of firms operating for more than ten years may indicate the challenges associated with maintaining long-term business sustainability. Corpuz and Bool (2021) explained that SMEs often struggle to sustain operations due to financial management issues, working capital constraints, and market competition. Similarly, Isip (2022) noted that businesses that survive over longer periods typically demonstrate stronger adaptability, resilience, and customer loyalty. The lower presence of long-established enterprises may therefore suggest that many SMEs encounter operational and financial challenges that limit their long-term survival and growth.

In terms of ownership structure, sole proprietorship emerged as the most common category, while corporations and one-person corporations represented the least common categories. The prevalence of sole proprietorships is consistent with the dominance of micro enterprises in the study, as most small-scale businesses are typically owned and managed by a single individual. This ownership structure is often preferred because it is relatively easy to establish, requires fewer legal and administrative requirements, and allows owners to maintain complete control over business decisions and operations. According to Manipol (2023), sole proprietorship remains the most common business structure among SMEs because it is the simplest and least costly form of business organization to establish while providing owners with full authority over business management and decision-making.

Overall, the findings demonstrate that the SME landscape is largely composed of micro, food-related, relatively young, and individually owned enterprises.

Extent of SME Contribution to SDGs Across Sectors

This section shows the extent of SME contribution to Sustainable Development Goals (SDGs) across different sectors as perceived by the respondents.

Table 4. Extent of SME Contribution to SDGs Across Sectors

Indicators	Mean	Adjectival Rating
Goal Alignment	4.108	Moderately Contributed

Impact Measurement	4.113	Moderately Contributed
Sector Disparities	3.965	Moderately Contributed
Scale Limitations	3.784	Moderately Contributed
Outcome Tracking	4.203	Highly Contributed
Over-all Mean	**4.035**	**Moderately Contributed**

Table 4 presents an overall mean of 4.035, interpreted as "Moderately Contributed," indicating that SMEs contribute to the attainment of the Sustainable Development Goals (SDGs) across sectors. This finding suggests that while SMEs are making meaningful efforts to support sustainable development, their contributions may not yet be fully maximized. One possible reason is that many SMEs, particularly micro and small enterprises, often prioritize business survival, profitability, and daily operational needs before implementing broader sustainability initiatives. Although business owners may recognize the importance of sustainability, limited financial resources, manpower, and technical expertise can affect the extent to which SDG-related practices are integrated into their operations.

In the context of Tandag and Bislig, SMEs contribute to sustainable development in various ways, including creating employment opportunities, providing goods and services that meet community needs, supporting local economic activity, and generating income for households. Many business owners may not intentionally align their operations with specific SDGs, yet their everyday business activities indirectly support sustainable development outcomes. This finding highlights that SMEs serve as important contributors to community development and local economic progress even when sustainability initiatives are implemented on a modest scale.

The moderate level of contribution further implies that there remains significant potential for SMEs to strengthen their role in achieving the SDGs. With greater access to financial support, sustainability training, technological resources, and government assistance programs, SMEs may be better positioned to adopt more comprehensive sustainability practices and expand their contribution to long-term economic, social, and environmental development. These findings support previous studies emphasizing the important role of SMEs in advancing sustainable development through employment generation, innovation, and local economic growth (Sonntag et al., 2022; Le et al., 2025; Oppong, 2022).

Among the indicators, Outcome Tracking obtained the highest mean. This finding suggests that SMEs recognize the importance of monitoring the results of their business and sustainability initiatives. Business owners may find it easier to observe outcomes such as customer satisfaction, employee welfare, business performance, and community impact because these are directly connected to their daily operations.

In the context of Tandag and Bislig, where many SMEs are owner-managed, monitoring outcomes may often be done informally through regular observation and feedback rather than through formal reporting systems. This finding is supported by Melo et al. (2023) and OECD (2025), who emphasized that sustainability assessment and reporting mechanisms help SMEs evaluate their environmental, social, and economic contributions more effectively.

On the other hand, Scale Limitations obtained the lowest mean, although it was still interpreted as "Moderately Contributed." This finding indicates that many SMEs face challenges in expanding the reach and impact of their sustainability initiatives.

As most respondents are micro and small enterprises, limited financial resources, workforce capacity, and technological capabilities may restrict their ability to implement larger-scale sustainability programs. In Tandag and Bislig, many businesses focus primarily on maintaining daily operations, which may reduce opportunities to invest in broader sustainability efforts. This finding is consistent with studies by Setyaningsih et al. (2024), Le et al. (2025), and Joy-Camacho and Thornhill (2024), which identified resource constraints as a major barrier to effective sustainability implementation among SMEs.

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Significant Difference in the Extent of SME Contribution to SDGs Across Sectors When Grouped According to Profile

This section examines the significant difference in the extent of SME contribution to SDGs across sectors when grouped according to the respondents' profile variables such as size, sector, years of operation, and ownership structure.

Table 6. Significant Difference in the Extent of SME Contribution to SDGs Across Sectors When Grouped According to Profile

Sources of Variation		Computed f	P-value	Decision	CONCLUSION
Goal Alignment	Size	0.670	0.513	Failed to reject Ho	Not Significant
	Sector	2.110	0.081	Failed to reject Ho	Not Significant
	Years of Operation	1.290	0.280	Failed to reject Ho	Not Significant
	Ownership Structure	1.540	0.193	Failed to reject Ho	Not Significant
Impact Measurement	Size	0.190	0.824	Failed to reject Ho	Not Significant
	Sector	0.830	0.509	Failed to reject Ho	Not Significant
	Years of Operation	0.860	0.465	Failed to reject Ho	Not Significant
	Ownership Structure	0.480	0.751	Failed to reject Ho	Not Significant
Sector Disparities	Size	1.840	0.162	Failed to reject Ho	Not Significant
	Sector	1.640	0.166	Failed to reject Ho	Not Significant
	Years of Operation	1.270	0.287	Failed to reject Ho	Not Significant
	Ownership Structure	0.830	0.508	Failed to reject Ho	Not Significant
Scale Limitations	Size	0.200	0.819	Failed to reject Ho	Not Significant
	Sector	1.130	0.345	Failed to reject Ho	Not Significant
	Years of Operation	0.560	0.639	Failed to reject Ho	Not Significant
	Ownership Structure	1.260	0.287	Failed to reject Ho	Not Significant
Outcome Tracking	Size	2.130	0.121	Failed to reject Ho	Not Significant
	Sector	1.440	0.224	Failed to reject Ho	Not Significant
	Years of Operation	0.980	0.401	Failed to reject Ho	Not Significant
	Ownership Structure	0.570	0.683	Failed to reject Ho	Not Significant

The results show that there was no significant difference in the extent of SME contribution to Sustainable Development Goals (SDGs) when grouped according to size, sector, years of operation, and ownership structure. This finding suggests that the contribution of SMEs to sustainable development is not determined by organizational characteristics alone. Regardless of whether a business is micro, small, or medium-sized, operates in different sectors, has been established for varying lengths of time, or follows different ownership structures, SMEs appear to contribute to the SDGs in relatively similar ways. This may be because many sustainability-related practices, such as generating employment, supporting local economic activity, serving community needs, and adopting responsible business practices, are commonly performed by SMEs regardless of their profile.

In the context of Tandag and Bislig, most SMEs operate within similar economic conditions and face comparable resource limitations and business challenges. As a result, their approaches to sustainability and community contribution may not differ substantially. The finding further implies that awareness of sustainable business practices is becoming more widespread among SMEs, suggesting that sustainability is increasingly viewed as a shared responsibility rather than an activity limited to specific types of businesses. This result is consistent with the findings of Suchek and Franco (2024), who reported that SMEs across different sectors engage in sustainability-oriented practices to support sustainable development efforts.

CONCLUSION

The study concludes that the SME landscape in Tandag City and Bislig City is predominantly characterized by micro enterprises operating in the food and beverage sector, with most businesses having been established for three to five years and functioning as sole proprietorships. This profile reflects the entrepreneurial structure commonly observed in developing local economies, where small-scale and owner-managed enterprises serve as vital drivers of employment, income generation, and community-based economic activity. Despite their significant presence in the local economy, the dominance of micro enterprises also indicates the existence of constraints related to financial capacity, technological advancement, and business expansion, which may affect their long-term sustainability and growth potential.

The findings further reveal that SMEs moderately contribute to the attainment of the Sustainable Development Goals (SDGs), demonstrating their role as important agents of sustainable development within their respective communities. Although many SMEs may not deliberately align their operations with specific SDG targets, their routine business activities contribute to economic growth, employment creation, service provision, and community welfare. Outcome tracking emerged as the strongest area of contribution, suggesting that SMEs recognize the value of monitoring business and sustainability outcomes, while scale limitations remain a challenge due to resource constraints commonly experienced by micro and small enterprises. These results indicate that SMEs possess considerable potential to enhance their sustainability contributions if provided with greater access to financial resources, capacity-building initiatives, technological support, and enabling policy interventions.

Finally, the study concludes that SME contributions to the SDGs do not significantly differ according to size, sector, years of operation, or ownership structure. This suggests that sustainable development contributions are not confined to particular types of enterprises but are instead shared across diverse business profiles. Regardless of organizational characteristics, SMEs appear to participate in sustainability-related practices through their common commitment to serving customers, supporting livelihoods, generating employment, and contributing to local development. The absence of significant differences highlights that sustainability has become a collective responsibility among SMEs and underscores the importance of promoting inclusive support mechanisms that can strengthen the capacity of all enterprises to contribute more effectively to the achievement of the Sustainable Development Goals.

Compliance with Ethical Standards

The authors declare that there are no conflicts of interest related to this study. The research was conducted with honesty, transparency, and adherence to ethical research standards. All data were collected, analyzed, and interpreted objectively, and every effort was made to ensure originality and avoid plagiarism. The findings are presented solely for academic and research purposes.

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