



TWIST

Journal homepage: www.twistjournal.net

The Government's Role in Nurturing Management for Sustainability Practices among Small and Medium Enterprises in Uganda

Kawooya Muhammad

Department of Business Studies, Faculty of Management Studies, Islamic University in Uganda

Rafiu Oyesola Salawu*

Department of Management and Accounting, Obafemi Awolowo University, Nigeria

ORCID: <https://orcid.org/0000-0002-7797-0887>

[*Corresponding author]

Safina Masibo

Department of Business Studies, Faculty of Management Studies, Islamic University in Uganda

Isaac Sikuku

Department of Public Administration, Faculty of Management Studies, Islamic University in Uganda

Abstract

In Uganda, small enterprises account for 50% of the economy, 90% of the private sector, 75% of the nation's GDP, and provide jobs for more than 2.5 million people. It is a serious issue in the majority of African nations, particularly those with high rates of general entrepreneurship and the greatest incidence of business fatalities. For instance, it is a well-known statistic in Uganda that 64% of small firms fail in their first year of operation and 30% of those that do survive do not make it to their third anniversary (Afunadula, 2018). Although the causes of unsustainable economic practices in developing nations like Uganda remain unknown, this background offers a crucial element of the article. This paper explores the likely impact of applying a global entrepreneurship mentor (GEM) model which states that entrepreneurship and sustainability of businesses are significantly influenced by their surroundings in terms of availability of funds, Taxes and restrictions, Government entrepreneurship programmes, Education entrepreneurship, Research & Development, Commercial and legal infrastructure, Business Entry regulation, Physical infrastructure and Cultural and social norms. Therefore, it is crucial that the government create an environment that encourages entrepreneurship and business sustainability. This can be done in a number of ways, including establishing a regulatory environment that is favorable, funding education and skill development because business entrepreneurs need the knowledge and abilities to launch and expand successful ventures, supporting research and innovation and promoting ethical business conduct.

Keywords

Management, Sustainability, Small business enterprises, Uganda

INTRODUCTION

Management for sustainability for small-scale enterprises (SMEs) is the process of integrating environmental, social, and economic considerations into the business's decision-making and operations Adda et al., (2021). This can be done through a variety of means, such as, developing a sustainability plan, Identifying and managing sustainability risks, implementing sustainable practices and reporting on sustainability performance.

In order to boost the growth of economies, Governments are currently putting a lot of attention on entrepreneurship by funding a variety of projects. In order to promote innovation and encourage educated people to be more entrepreneurial, higher education frequently prioritizes entrepreneurship. Such government policies reflect the idea that the intended results should be the creation of entrepreneurs, which in turn necessitates that entrepreneurship education go beyond simply teaching students about the subject to develop pedagogies that foster the growth of entrepreneurs. Governments are also increasingly assisting start-ups and expanding companies through a variety of useful

programs, for example the UK government established the UK's Growth Accelerator Programme, which emphasizes coaching and mentoring as key support strategies (Mills et al., 2012). In a similar event according to (Ting et al., 2017), since 2014, "public entrepreneurship and mass innovation" has been a national goal in China, where the government has worked hard to encourage entrepreneurial endeavors. Management choice The State Council's 2015 Guidelines on Promoting Public Entrepreneurship and Mass Innovation placed a strong emphasis on enhancing the mentoring system, including the formation of mentoring teams and the creation of long-term efficient mentoring mechanisms to provide entrepreneurial mentoring services for aspiring entrepreneurs. This policy initiative was driven by the finding that entrepreneurial successes are largely influenced by entrepreneurial mentoring, which has been adopted by many countries, such as the Business Link-PBA (Professional Business Advisor) in UK, the Mentor Eget Företag in Sweden and the SCORE (Service Corps of Retired Executives) program in the USA.

The objective of this study is to examine the impact of the Uganda government is nurturing SMEs in management for sustainability practises to a locally based cohort of participants striving to develop themselves as entrepreneurs and initiate new business ventures, and explore these as pedagogical interventions within the context of GEM lists nine EFCs that have an impact on entrepreneurial activity, including entry regulation, commercial and legal infrastructure, government policy, education, research and development, and government entrepreneurship. a combination of the built environment, culture, and social customs.

LITERATURE REVIEW

Alshuwaikhat and Abubakar (2008) define management for sustainability as the process of incorporating economic, environmental, and social considerations into all facets of an organization's operations with the primary goal of creating long-term value for the organisation while also minimising its negative impact on the planet and its inhabitants. According to Sachs et al. (2019), the goal of implementing sustainable practises in enterprises, farms, facilities, and communities is to reduce emissions and energy usage, promote growth, and ensure that resources (and a healthy world) are available for future generations. This viewpoint is highlighted by Cárcamo & Peñabaena-Niebles (2022), who claim that it is crucial to comprehend how industrial and commercial activity contributes to sustainability management when addressing issues facing small businesses. Small businesses play an important role in sustainability by adopting sustainable practices in their operations that include, reduce energy consumption, reduce water consumption, reduce waste production, offset your carbon emissions, and support sustainable businesses.

A whopping 97% of Ugandan firms are unregistered, and they employ close to 80% of the country's workforce. In Uganda, the state of corporate sustainability is horrible. Many firms don't even last a year (Mayoka & Balunywa, 2012). Research by Nangoli et al., (2013) established that some of the most pressing issues faced by Ugandan small business owners include a limited market, fluctuations in commodity prices, ineffective value addition techniques, a lack of timely market information, limited access to capital, low bargaining power, and limited managerial skills and capacity. Family members are the primary source of labor in the majority of these enterprises, according to Ssempala et al., (2018), who describe Uganda as a graveyard of fledgling businesses. Mayanja, (2016) contends that son-brother-cousin relationships, which are often the foundation of family enterprises, can lead to conflicts of interest and obstruct the survival and expansion of those businesses. As academics worked to find solutions to the problems that businesses faced in the 1960s and 1970s, including sibling rivalry, nepotism, and bad management of family firms, the family business model came into play. He goes on to say that the company and its owners have distinctive qualities, such as membership requirements, value frameworks, family and organizational structures, which explain how they get along using the three-circle family business model.

SMEs are becoming more significant at the national level as a breakthrough to obtain new growth engines and create employment globally. Other nations view Silicon Valley in the United States, Tel Aviv in Israel, and London in England as highly developed SMEs ecosystems models for sustainable management SMEs. In order to spur the growth of SMEs in 2002, Japan created a regulation to assist SMEs that reduced the minimum capital of incorporation from JPY 10 million to JPY 1. Individual angel investments in early-stage SMEs have expanded dramatically as a consequence, reaching JPY 2.5 billion in 2015, while venture capital investments have also surged, reaching JPY 90 billion or more in 2016. Since China stated the economic development policy of "Widespread Entrepreneurship and Innovation" in 2015, the SMES craze has expanded throughout China, and the Chinese government is emphasizing "innovation through entrepreneurship" as a new growth engine (Lee & Kim, 2019). In the current knowledge-based economy, small enterprises have become one of the most significant drivers of economic development, employment creation, and poverty reduction (Alkahtani et al., 2020). Particularly in Uganda, small scale businesses cover 50% of the economy, and 90% of the private sector, contribute 75% to the country's GDP and offer employment opportunities to over 2.5 million of the population as observed by Gwokyalya & Okumu, (2023) which gives this study a significance case basis. According to Nangoli et al., (2013) he indicates that the range of businesses operated by SMEs in Uganda include setting up and managing carpentry workshops, boutiques, general merchandise shops, operating health clinics, selling fresh foods, riding motor cycles (commonly known as boda-bodas), selling telecoms Airtime and vending cooked food among others. As observed by Hoque, (2018), it is worth noting that most SMEs in developing economies, rely on their internal resources which are insufficient to gain sustainable competitive advantage without governmental awareness and support. As a result, Tahir et al. (2016) examined how important political and governmental incentives are in supporting SMEs. These

resources support may include grants, tax breaks, and assistance in gaining a competitive edge by examining the potential interactions between different government agencies (Pruthi & Wright, 2017).

According to Orobia et al. (2020) Concern is developing about the fact that most African nations, especially those with high rates of overall entrepreneurship, also have high rates of business fatality. For instance, it is widely estimated that 30% of small firms in Uganda do not survive to celebrate their third anniversary and that 64% of small enterprises in Uganda fail during the first year of operation (Afunadula, 2018). What motivates sustainable business practises in emerging nations remains a mystery. Academics and politicians continue to struggle with this conundrum. The goal of business sustainability is to prevent a company from running out of the resources (human, material, or financial capital) required for it to prosper. This also indicates that a business operates in such a manner that it is profitable now and will continue to be successful in the near future, rather than just looking at profits in the short term (Kaplan & Norton, 2001). Sustainability of a business is not possible without looking beyond the profit motive and taking into account the people and the environment (Popoli, 2016).

According to several research, the behavior of company owners, managers, and employees is what ultimately determines whether a company will succeed and how big it will go. For instance, Hansemark, (2003) found that internal locus of control, a need for achievement, and a tendency for taking risks are some of the major elements influencing the success of new business start-ups. However, (Rauch and Frese, 2007) have reservations about the significance of behavioral attributes in determining economic performance. Their research revealed that there was some evidence to support the idea that personality qualities, business creation, and success are all positively correlated.

Though Nangoli et al. (2013) contend that education is crucial for helping people understand and develop their entrepreneurial qualities, abilities, and behaviors, many Ugandan entrepreneurs are characterized by low or no education, boorish, and poorly managed persons. They primarily operate in the Jua kali (informal sector) for survival reasons, have a weak saving culture, and lack access to appropriate capital sourcing channels (Kinyua, 2013). The majority of people raise money by selling off real estate or providing occasional labor, however a few fortunate ones occasionally have access to high-interest credit through SACCOS and other intolerant money lenders, which are local microfinance organizations. According to Nangoli et al., (2013), Ugandan business owners lack a number of critical abilities, including the ability to solve problems, create goals, have faith and confidence in their abilities, and most importantly, have a clear business vision.

The entrepreneurial traits, resources, strategy, organizational structure, and systems are said to be the most significant predictors of start-up survival and growth (Gartner et al., 1999). According to (Chen et al., 1998), when making a decision about a new business, one needs to consider a variety of factors, including the internal factors of each individual (capabilities, attitudes, perceptions, and aspirations), the resources that are available (human, social, and financial capital), and the external conditions (social, political, legal, economic, etc.).

According to Badri & Hachicha, (2019) Students' internal and external sociocultural backgrounds, knowledge of the theoretical and practical aspects of new business start-up, and personal traits like age, gender, and, most importantly, educational attainment are the main factors influencing their decision to launch businesses, according to a study on the impact of entrepreneurship education on students' intentions to launch businesses. In the similar insight Ntshangase & Ezeuduji, (2023) observe that the desire for success, self-assurance, and attitude all have a beneficial impact on one's intention to start a business.

Rotefoss and Kolvereid, (2005) examined the impact of professional preparation support on the development of fledgling businesses into actual startups and proposed the beneficial impact of such support on start-up outcomes. In his publication Jin, (2017) looked at how young start-up entrepreneurs' positive psychological capital affected their intention to begin a business.

In support of the significance of social valuing and entrepreneurship education, Gautam and Singh, (2015) research identified entrepreneurial inclinations among women in India as a key antecedent. In a chaotic environment, Paray and Kumar, (2020) investigated entrepreneurial knowledge and start-up behavior, which positively effects awareness of company ideas and entrepreneurial prospects and, as a result, leads in intention toward entrepreneurship. Ahmad et al., (2014) used the cognitive approach model to examine entrepreneurial intentions among Malaysian adults and found that socio-cultural perceptions, individual perceptions, and perceptions of entrepreneurial opportunities all have a significant impact on entrepreneurial intention. In a similar event Elali and Al-Yacoub, (2016) examined the key influencing factors that affect Kuwaiti residents' intentions to start their own businesses and argued that social networking, risk tolerance, the need for achievement, and self-efficacy are key factors. Townsend et al., (2018) claim that because it impacts the context in which decisions are made, the ambiguity in the business environment is essential to the entrepreneur. Jha, (2018) examined the startup ecosystem in India and offered several opportunities to look into the availability of a young, educated labor force as well as a significant amount of venture money. Chaudhary, (2017) looked at the influence of demographic determinants on the entrepreneurship intentions of Indian management students. Similarly Ozaralli & Rivenburgh, (2016) to this, Pandit et al., (2018) examined entrepreneurial intention in higher education and discovered that students pursuing an entrepreneurship degree have a greater intention to launch a business than other students.

According to the institutional theory (North, 1990), in order for an organization to receive legitimacy and support, it is necessary for it to conform to the basic legal, social, and political laws that serve as the foundation for production and distribution. It continues to underline how a business's viability, profitability, and even longevity is often dependent on

the current institutional matrix. This means that the character of these institutions may benefit or hinder the growth of SME (Williams, 2021). These can act as barriers or as incentives for SMEs to grow, decline, or disappear. The given reasons are in line with those made by supporters of the Entrepreneur Framework Conditions (EFC) in the Global Entrepreneurship Mentor (GEM) model (Frederick and Monsen, 2011), who argue that entrepreneurship and the development of businesses are significantly influenced by their surroundings.

1. Fund availability and access to financial resources (equity, loans, grants, and subsidies) enables entrepreneurs to pay bills, acquire goods, and fund other operations, according to GEM's list of nine EFCs that have an impact on entrepreneurial activity.
2. Taxes and restrictions by the government that encourage entrepreneurship improve the viability of businesses
3. Government entrepreneurship programmes that are specifically geared towards supporting entrepreneurs make it easier for businesses to operate by filling up any gaps in their skill and resource requirements.
4. Business sustainability can be achieved by the effective use of entrepreneurship-specific education and training, which enhances entrepreneurial capacity.
5. Businesses can gain a competitive edge and enhance their business processes through the transfer of research and development expertise and access to specialized knowledge of emerging technologies.
6. Business sustainability is supported by access to property rights, commercial, accounting, and other legal and evaluation services and organizations, as well as by the availability of commercial and legal infrastructure.
7. Regulation of entry. The ease of entry for businesses has both advantages and disadvantages. Positive in that it helps new businesses establish themselves, and negative in that it creates rivalry for the resources and market that already exist. Therefore, a controlled and fair entry will promote long-term corporate viability.
8. Physical infrastructure: the accessibility and availability of physical resources (land, space, utilities, transportation, and communication) facilitates corporate operations and promotes growth.
9. Social and cultural norms: the presence of social and entrepreneurial norms promotes or permits behaviors that result in the expansion of businesses.

These were anticipated as contributing elements that would improve company performance and, in turn, sustainability. Several initiatives have been put in place in the majority of African nations in an attempt to encourage SMEs, in particular, to manage to sustainability. African governments are beginning to view business lending, training for entrepreneurs, business consulting services, etc. as feasible alternatives. The Ugandan government has recently started to implement initiatives that help SMEs by offering institutional support, livelihood assistance, and skill development opportunities.

Lüthje and Franke, (2003) examined how business management students' perspectives on entrepreneurship education affected their intents to launch their own enterprises, they found that those perspectives had a very positive impact. A good attitude toward entrepreneurship is positively connected with having the requisite entrepreneurial knowledge and having possibilities for feasible entrepreneurial employment, according to Roy et al., (2017) investigation of entrepreneurial intention among science and technology undergraduates in India.

THEORETICAL FRAMEWORK

This paper is based on the Global Entrepreneurship Mentor (GEM) model, which provides a framework for understanding and measuring entrepreneurship at the national level. This model was developed in 1997 by Michael Hay of London Business School and Bill Bygrave of Babson College. The GEM model has been used to study entrepreneurship in over 100 countries around the world. It has helped to shed light on the factors that influence entrepreneurial activity. The GEM model is based on the following three pillars: (1) Entrepreneurial activity which define the process of starting and running a new business. (2) Entrepreneurial Attitudes and Intentions which refers to the factors that influence people's decisions to start a business. (3) National Entrepreneurial Ecosystem (NEE), this refers to the environment in which entrepreneurs operate. GEM measures the NEE in terms of Government policies, availability of financial support for entrepreneurs, availability of education and training programs for entrepreneurs and Culture and values of a society that support entrepreneurship. The GEM model is a valuable tool for policymakers, researchers, entrepreneurs and business owners who are interested in understanding and promoting sustainable management and growth of entrepreneurship.

METHODOLOGY

The research is based on the institutional theory (North, 1990), organizations must adhere to this framework in order to receive support and legitimacy. This framework is made up of the fundamental political, social, and legal rules that form the basis for production and distribution. According to North, the current institutional matrix often determines a business's viability, profitability, and even sustainability. This suggests that the development of SME's can be aided or hindered by the form of institutions. For SMEs, they might act as barriers or as incentives for growth, contraction, or demise. These justifications are consistent with the claims made by the GEM model's proponents of EFCs (Benedict, 2019), who contend that the environment in which entrepreneurial activity and company growth occur has a significant impact on both. GEM lists nine EFCs that have an impact on entrepreneurial activity, including: entry regulation, commercial and legal infrastructure, government policy, education, research and development, and government entrepreneurship. a combination of the built environment, culture, and social customs

RESULTS AND DISCUSSION

Government of Uganda Supports Management for Sustainability Practices among SMEs

The following Ugandan institutions have been established with specific roles of supporting SMEs.

1. The Directorate of SMES, Ministry of Trade, Industry, and Cooperatives is in charge of planning, organizing, developing, and promoting the adoption of the SME development strategy strategic framework for 2015–2025. The Directorate of SMEs is a brand-new division inside the Ministry of Trade, Industry, and Cooperatives. Following the Cabinet's approval of the SMEs Policy, the Ministry was able to secure funds for the Directorate of SMEs to initiate the Industrial Cluster Programme for Micro, Small, and Medium-Sized Enterprises during the 2016–17 fiscal year. The Uganda National Board of Standards has also received funding to assist SMEs in acquiring product certifications and quality marks. A budget for employing additional staff members is also included in the grant.
2. Authority for Investment in Uganda Initiating and promoting investment in Uganda as well as advising the government on appropriate policies to assist this growth are the duties of the Uganda Investment Authority (UIA), a statutory organization. It is a somewhat independent government agency that works with business to advance economic development and prosperity across the country. In its capacity as an organization that promotes investment, UIA mainly supports packaged investment projects; guarantees that domestic and foreign investors have access to information, especially regarding the business environment, to assist them in making better business decisions; and offers advisory, advocacy, and business support services. One of its six goals is to help SMEs, which it does both directly and in collaboration with partners to teach business owners. It oversees an online SME database as well.
3. Center for Supporting Microfinance Enhancing the management skills of microfinance institutions and SMEs, the Microfinance Support Centre (MSC) facilitates access to affordable financial services for individuals. The shareholders are the Ministry of General Duties (Office of the Prime Minister), the Minister of State for Finance, Planning, and Economic Development (Microfinance), and the Minister of Finance, Planning, and Economic Development. MSC is directly under the direct supervision of the Ministry of Finance, Planning, and Economic Development. It provides the policy framework for the provision of financial services and business development support services to rural areas by microfinance institutions and their associated clientele. The Government of Uganda, the African Development Bank, and the Islamic Development Bank all endorse it.
4. Institutions in the Private Sector Assisting SMEs. The private sector comprises Ugandan and foreign private sector establishments that are headquartered in Uganda and provide support to small and medium-sized enterprises (SMEs).
5. American investors in Uganda founded the non-profit organization known as the American Chamber of Commerce Uganda (AmCham Uganda) in December 2008. Welcome to join are local firms with strong ties to the United States, as well as multinational corporations. Nearly every month, AmCham hosts business breakfasts and sundowners that are attended by entrepreneurs from Uganda and the United States. One goal is to encourage business exchanges between American and Ugandans to boost Uganda's economy, particularly in the agricultural sector, which is Uganda's largest potential source of income. The Chamber hosted the most recent Generation AgriPreneur Summit and Expo.
6. The Private Sector Foundation or PSFU Uganda, this is a premier organization in Uganda's private sector with a membership of over 185 business associations, corporations, and important government agencies make up this network, which supports the expansion of the private sector. With a friendly relationship with the government, PSFU has represented the private sector in government relations and served as a focal point for lobbying since 1995. In order to strengthen the private sector's position as an engine of economic growth, PSFU has collaborated with the government on a variety of projects and programs since its founding. These initiatives include the Business Uganda Development Scheme (BUDS), the BUDS-Energy for Rural Transformation (ERT), Private Sector Competitiveness Projects, the Northern Uganda Agriculture Livelihoods Recovery Programme (BUDS – ALREP) supported by the European Union, the Business Uganda Development Scheme – DFID supported by UKAID through the Department for International Development (DFID), and the Competitiveness and Enterprise Development Project (CEDP) supported by the World Bank.

The following international donor organizations are providing support for the sector.

1. British Department for International Development (DFID) One of the target nations for DFID is Uganda. Improving the standard of basic services and safeguarding the most disadvantaged are the top priorities. Other areas of focus include boosting growth via investments in trade, financial services, infrastructure, and business development; assisting with the North's recovery; and expanding government accountability and maternal health. The Northern Uganda Youth Empowerment Project and the SPRING Accelerator are two examples of the stand-alone projects that DFID finances in Uganda through its "funding schemes."
2. The Dutch Ministry of Foreign Affairs The Netherlands has a strong commitment to supporting projects pertaining to agricultural development, agricultural finance, and food security, even if there is no central

repository for information about their country policy for Uganda. Funding for Dutch NGOs and platforms is mostly used to support their projects.

3. American Foundation for African Development For grassroots organizations, cooperatives, and community businesses that fortify local institutions and make a lasting impact, the USADF gives small grants (up to US\$250,000) for technical support and capacity building. 24 projects totaling US\$4.1 million are part of the Uganda nation program, which was founded in 1992. The Uganda initiative is concentrated on sector alignment with Feed the Future and agricultural grower and producer cooperatives in underserved communities.
4. Customary USAID development assistance is advantageous to Uganda, according to the United States Agency for International Development. USAID's Partnering to Accelerate Entrepreneurship (PACE) Initiative⁶⁸ specifically aims to identify novel models or approaches that assist entrepreneurs in bridging the "pioneer gap" and accelerate private-sector investment into early-stage enterprises with respect to enterprise growth and development. Jibu, Open Capital Advisors, and Intelicap Advisors are just a few of its grantees that operate in East Africa. Furthermore, private groups like the Yunus Social Business Foundation are sponsored by USAID. To encourage local funding mobilization in Uganda, the USAID Development Credit Authority offers partial credit guarantees.
5. With regard to their Uganda country plan, which is currently being developed, the World Bank has concluded its consultation process. As agriculture is perceived to be the sector that would drive poverty reduction, it is important to prioritize it, according to the consultation's main message. In order to increase the competitiveness of businesses in Uganda, the World Bank is also currently working on the Competitiveness and Enterprise Development Project. This project supports two key initiatives: (i) the development of priority productive and service sectors; and (ii) the implementation of business environment reforms, such as the reform of land administration. In addition to a grant facility to execute business registration and licensing reforms, the initiative contains a component on

CONCLUSION AND RECOMMENDATIONS

Global entrepreneurship mentor (GEM) model contends that entrepreneurship and sustainability of businesses are significantly influenced by their surroundings in terms Availability of funds, Taxes and restrictions, Government entrepreneurship programmes, Education entrepreneurship, Research & Development, Commercial and legal infrastructure, Business Entry regulation, Physical infrastructure and Cultural and social norms. The Ugandan government has put in place a variety of programmes to help small enterprises. These programmes are intended to support small businesses expansion and employment creation, which are crucial for economic growth. The Small and Medium Enterprises Policy is among the most crucial programmes. The framework provided by this policy will aid in the sustainable growth and promotion of SMEs in Uganda. It points out several areas where the government may assist, including with access to funding, training, and company development services. Through the Uganda Development Bank (UDB), the government further offers financial assistance to small enterprises. Government-owned UDB provides a range of loan options as well as assistance with company growth. In addition, the government has established a number of funds to provide financial support to small businesses, such as the Small Business Recovery Fund and the Presidential Entrepreneurship Programme. These funds offer interest-free loans or grants to help small businesses that have been affected by natural disasters or other challenges. The government also provides other forms of support to small businesses, such as tax exemptions, simplified business registration procedures, and the provision of infrastructure. These initiatives are helping to create a more enabling environment for small businesses to thrive.

There are several reasons why the government should help small enterprises. First off, one of the main sources of employment in Uganda is small businesses. They employ over 70% of the workers and make up approximately 90% of all enterprises in the nation. Second, economic expansion is mostly fueled by small enterprises. They account up a sizable portion of the GDP and exports of the nation. Third, small enterprises contribute significantly to the fight against poverty. They provide individuals the chance to launch their own enterprises and generate employment. For Uganda's economy to thrive, the government must promote small companies. The government assists small firms in expanding and creating jobs by granting access to financing, training, and other resources. This is essential for reducing poverty and creating a more prosperous future for all Ugandans. However, there are still some challenges that small businesses in Uganda face. These include, (1) Access to finance: small businesses often have difficulty accessing finance, due to high interest rates and collateral requirements. (2) High taxes, small businesses are often subject to high taxes, which can make it difficult to be profitable. (3) Bureaucracy: The business registration process can be complex and time-consuming, which can discourage entrepreneurs from starting businesses. (4) Corruption: Corruption can be a problem in the business environment, which can make it difficult for businesses to operate. (5) Lack of skills and training: Many small business owners lack the skills and training they need to run their businesses effectively.

The government is working to address these challenges. For example, the UDB has introduced a number of loan products that are specifically designed for small businesses. The government is also simplifying the business registration process and providing training and mentorship to small business owners. Despite the challenges, there are a number of opportunities for small businesses in Uganda. The country has a young and growing population, which provides a potential market for businesses. The government is also committed to supporting small businesses, which is creating a more favorable business environment.

REFERENCES

1. Adda, G., Dokor, G. A. B., Azigwe, J. B., & Odai, N. A. (2021). Management commitment and corporate sustainability integration into small and medium-scale enterprises: A mediation effect of strategic decision-making. *Economics, Management and Sustainability*, 6(2), 6–20.
2. Afunadula, B. (2018). Current mortality rate of SMEs will kill private sector—economist warns. *PML Daily*, Available at: [www.Pmldaily. Com/Business/2018/05/Current-Mortality-Rate-of-Smes-Willkill-Private-Sector-Economist-Warns](http://www.pmldaily.com/Business/2018/05/Current-Mortality-Rate-of-Smes-Willkill-Private-Sector-Economist-Warns). *Html* (Accessed 20 August 2018).
3. Ahmad, S. Z., Xavier, S. R., & Bakar, A. R. A. (2014). Examining entrepreneurial intention through cognitive approach using Malaysia GEM data. *Journal of Organizational Change Management*, 27(3), 449–464.
4. Alkahtani, A., Nordin, N., & Khan, R. U. (2020). Does government support enhance the relation between networking structure and sustainable competitive performance among SMEs? *Journal of Innovation and Entrepreneurship*, 9, 1–16.
5. Alshuwaikhat, H. M., & Abubakar, I. (2008). An integrated approach to achieving campus sustainability: Assessment of the current campus environmental management practices. *Journal of Cleaner Production*, 16(16), 1777–1785.
6. Badri, R., & Hachicha, N. (2019). Entrepreneurship education and its impact on students' intention to start up: A sample case study of students from two Tunisian universities. *The International Journal of Management Education*, 17(2), 182–190.
7. Benedict, E. E. (2019). *The influence of environmental and individual factors on the growth intentions of SMMEs in the Free State*.
8. Cárcamo, E. A. B., & Peñabaena-Niebles, R. (2022). Opportunities and challenges for the waste management in emerging and frontier countries through industrial symbiosis. *Journal of Cleaner Production*, 363, 132607.
9. Chaudhary, R. (2017). Demographic factors, personality and entrepreneurial inclination: A study among Indian university students. *Education+ Training*, 59(2), 171–187.
10. Chen, C. C., Greene, P. G., & Crick, A. (1998). Does entrepreneurial self-efficacy distinguish entrepreneurs from managers? *Journal of Business Venturing*, 13(4), 295–316.
11. Elali, W., & Al-Yacoub, B. (2016). Factors affecting entrepreneurial intentions among Kuwaitis. *World Journal of Entrepreneurship, Management and Sustainable Development*, 12(1), 18–34.
12. Frederick, H., & Monsen, E. (2011). New Zealand's perfect storm of entrepreneurship and economic development. *Small Business Economics*, 37, 187–204.
13. Gartner, W., Starr, J., & Bhat, S. (1999). Predicting new venture survival: An analysis of “anatomy of a start-up.” cases from Inc. Magazine. *Journal of Business Venturing*, 14(2), 215–232.
14. Gautam, M. K., & Singh, D. S. K. (2015). *Entrepreneurship education: Concept, characteristics and implications for teacher education*.
15. Gwokyalya, W., & Okumu, I. M. (2023). Gross turnover assessment and tax compliance in Uganda's small businesses: A deep inquiry on the certainty of presumptive tax law. *International Journal of Law and Management*.
16. Hansemark, O. C. (2003). Need for achievement, locus of control and the prediction of business start-ups: A longitudinal study. *Journal of Economic Psychology*, 24(3), 301–319.
17. Hoque, A. (2018). The effect of entrepreneurial orientation on Bangladeshi SME performance: Role of organizational culture. *International Journal of Data and Network Science*, 2(1), 1–14.
18. Jha, S. K. (2018). Entrepreneurial ecosystem in India: Taking stock and looking ahead. *IIMB Management Review*, 30(2), 179–188.
19. Jin, C.-H. (2017). The effect of psychological capital on start-up intention among young start-up entrepreneurs: A cross-cultural comparison. *Chinese Management Studies*, 11(4), 707–729.
20. Kaplan, R. S., & Norton, D. P. (2001). *The strategy-focused organization: How balanced scorecard companies thrive in the new business environment*. Harvard Business Press.
21. Kinyua, A. N. (2013). *Factors affecting the performance of Small and Medium Enterprises in the Jua kali sector in Nakuru Town, Kenya*.
22. Lee, W., & Kim, B. (2019). Business Sustainability of Start-Ups Based on Government Support: An Empirical Study of Korean Start-Ups. *Sustainability*, 11(18), Article 18. <https://doi.org/10.3390/su11184851>
23. Lüthje, C., & Franke, N. (2003). The ‘making’ of an entrepreneur: Testing a model of entrepreneurial intent among engineering students at MIT. *R&d Management*, 33(2), 135–147.
24. Mayanja, J. (2016). *Business Ethics in Ugandan Small and Medium-sized Enterprises*.
25. Mayoka, K. G., & Balunywa, W. (2012). *Why Do Nascent ICT Businesses Die Young?*
26. Mills, J., Barakat, S., & Vyakarnam, S. (2012). Impact of mentoring and peer-learning within a global entrepreneurship programme. *Pdf, 334KB ASEAN Entrepreneurship Conference (AEC2012)*. https://www.academia.edu/download/77316346/mills_impact_2012.pdf
27. Nangoli, S., Turinawe, D. D., Kituyi, G. M., Kusemererwa, C., & Jaaza, M. (2013a). Towards Enhancing Business Survival and Growth Rates in LDCs: An Exploratory Study of the Drivers of Business Failure among SMES in Kampala-Uganda. *International Journal of Humanities and Social Science*, 3(8), Article 8.
28. Ntshangase, S. D., & Ezeuduj, I. O. (2023). The impact of entrepreneurship education on tourism students' entrepreneurial intention in South Africa. *Journal of Teaching in Travel & Tourism*, 23(3), 287–305.
29. Orobia, L. A., Tusiime, I., Mwesigwa, R., & Ssekiziyivu, B. (2020). Entrepreneurial framework conditions and business sustainability among the youth and women entrepreneurs. *Asia Pacific Journal of Innovation and Entrepreneurship*, 14(1), 60–75.
30. Ozaralli, N., & Rivenburgh, N. K. (2016). Entrepreneurial intention: Antecedents to entrepreneurial behavior in the USA and Turkey. *Journal of Global Entrepreneurship Research*, 6, 1–32.
31. Pandit, D. Joshi, D. & Tiwari, P. (2018). Examining Entrepreneurial intention in Higher Education. An exploratory study of College students in India. *Journal of Entrepreneurship Education and Development*, 7(2), 197–213.

32. Paray, Z. A., & Kumar, S. (2020). Does entrepreneurship education influence entrepreneurial intention among students in HEI's? The role of age, gender and degree background. *Journal of International Education in Business*, 13(1), 55–72.
33. Popoli, P. (2016). Social enterprise and social innovation: A look beyond corporate social responsibility. *Social Enterprise–Context-Dependent Dynamics in a Global Perspective*, 35–56.
34. Pruthi, S., & Wright, M. (2017). Social ties, social capital, and recruiting managers in transnational ventures. *Journal of East-West Business*, 23(2), 105–139.
35. Rauch, A., & Frese, M. (2007). Let's put the person back into entrepreneurship research: A meta-analysis on the relationship between business owners' personality traits, business creation, and success. *European Journal of Work and Organizational Psychology*, 16(4), 353–385.
36. Rotefoss, B., & Kolvereid, L. (2005). Aspiring, nascent and fledgling entrepreneurs: An investigation of the business start-up process. *Entrepreneurship & Regional Development*, 17(2), 109–127.
37. Roy, R., Akhtar, F., & Das, N. (2017). Entrepreneurial intention among science & technology students in India: Extending the theory of planned behavior. *International Entrepreneurship and Management Journal*, 13, 1013–1041.
38. Sachs, J. D., Schmidt-Traub, G., Mazzucato, M., Messner, D., Nakicenovic, N., & Rockström, J. (2019). Six transformations to achieve the sustainable development goals. *Nature Sustainability*, 2(9), 805–814.
39. Ssempala, R., James, M., & Ntege Ssebagala, S. (2018). Determinants of growth of micro, small and medium enterprises (MSMEs) in developing countries evidence from Rubaga Division, Kampala District Uganda. *Small and Medium Enterprises (MSMEs) in Developing Countries Evidence from Rubaga Division, Kampala District Uganda (January 17, 2018)*.
40. Tahir, J., Khan, M.A., & Tahir, M.M.(2016). Does government support enhance the relation between networking structure and sustainable competitive performance among SME's?. *Journal of Innovation and Entrepreneurship*, 5(3),1-4.
41. Ting, S. X., Feng, L., & Qin, W. (2017). The effect of entrepreneur mentoring and its determinants in the Chinese context. *Management Decision*, 55(7), 1410–1425.
42. Townsend, D. M., Hunt, R. A., McMullen, J. S., & Sarasvathy, S. D. (2018). Uncertainty, knowledge problems, and entrepreneurial action. *Academy of Management Annals*, 12(2), 659–687.
43. Williams, S. C. (2021). *Minority Business Enterprise Leaders' Strategies to Maintain Adequate Cash Flow* [PhD Thesis]. Walden University.

