
RESEARCH ARTICLE

The role of companies in sustainable development: reality and challenges

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ABSTRACT

The study aims to explain the role of companies in economic development and how they can continue this development to achieve sustainable development, as there is no doubt that this is sustainability and that it will face challenges during the future. The study addressed the concept of financial sustainability, the main factors of financial sustainability, what is the role of technology in achieving financial sustainability, and reviewed the different models in different industries that would contribute to development and achieving sustainable development. The study reached an explanation of the role of companies in sustainable development while maintaining financial sustainability. Identify deficiencies or areas for improvement, and implement strategies to increase revenues and reduce costs by addressing these problems.

Keywords: Companies; development; challenges; sustainability

1. Introduction

Financial sustainability refers to a company's ability to generate sufficient income and manage its resources effectively, to meet its financial obligations in the long term. It's not just about making profits in the short term; it's about maintaining a stable financial position over time. Achieving financial sustainability requires careful planning, strategic decision-making and continuous monitoring of financial performance.

Businesses always strive to make the most of their capital and labor, and this will include developing new technologies and work practices to improve productivity in the economy. By seeking to reduce costs and invest in new capital, it contributes to increased productivity and ultimately leads to higher standards of living. Without a process... Innovation and Investment Economies will be more stagnant with slower living standards.

Companies that produce a range of goods and services also allow for greater specialization in the economy, and through companies that provide the ability to sell food, they have enabled some workers to leave the land and work in the manufacturing of non-food items. In recent years, many successful companies have focused on developing food products. Time-saving, giving people more free time to work. For example, labor-saving devices such as washing machines and vacuum cleaners freed up time for housework to enable

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women to work more.

1.1. The study Problem

Companies always seek to make the most of their capital and labor, and companies that produce a range of goods and services allow for a greater degree of specialization in the economy, so in this study it is necessary to answer the following question: What is the role of companies in development and what are the challenges they face? In order to achieve a sustainable future?

1.2. Study questions

1. What is the concept of companies and what is their role in development?
2. Do companies contribute to sustainable development?
3. Are companies achieving the future of sustainability?
4. What are the challenges that companies face on the path to sustainability?

1.3. The importance of studying

Companies that produce a range of goods and services allow a greater degree of specialization in the economy, so this is the importance of this study in highlighting the role that companies play in development. In recent years, many successful companies have focused on developing time-saving products, which allow people more time The space to work, and to identify the challenges and obstacles it faces in moving forward on the future path to sustainability.

1.4. Objectives of the study

1. Explaining the concept of companies as well as their role in development.
2. Highlighting the extent of companies' contribution to sustainable development.
3. Identify the challenges that stand in the way of sustainability.
4. Finding the necessary solutions to problems that may arise in the future of sustainability
5. Effective management of risks that may negatively affect the company's financial affairs.

1.5. Study Approach

The researcher used the descriptive analytical method, in order to reach the results and recommendations he sought on the topic of the role of companies in development. He relied on specialized references in the field and strategic management, and in developing and developing human resources that lead to sustainable development, as well as the challenges facing the future of sustainability.

The first topic: The role of companies in development - a practical experience

The first requirement: the concept of companies and the rules of corporate governance

The first section: The concept of companies

First: Definition of the company in the law

A company is a contract whereby two or more people commit themselves to each contributing to a profit-oriented project by providing a share of money. Or work to share any profit or loss that may arise from this project^[1]

Second: The legal meaning of the company: that it is a contract between those sharing the principal and the profit, or mixing two or more shares in such a way that one is not distinguished from the other. Accordingly, they divided the company into two types: Amlak Company and Contract Company^[2]

1.6. Evaluating the financial performance and governing rules of companies

1st: Evaluating financial performance: Evaluating financial performance is defined as measuring the relationship between the elements that make up the project's financial position (assets, liabilities, shareholders' equity/operational activity) to determine the degree of balance between these elements, and thus determine the strength of the project's financial position^[3]

The researcher believes that non-profit institutions, although their primary goal is to serve the community, are interested in evaluating financial performance on an ongoing basis for several reasons, including:

1. Assessing the extent of continuity in providing services by forecasting the revenues that will be spent on services, whether they are revenues from subscriptions, donations, or any other resources.
2. Developing strategic plans to expand the provision of services to include the largest amount of society, and this also requires evaluating financial resources.

Therefore, the balanced scorecard can be a valid evaluation tool for non-profit institutions because it takes into account the financial aspect in addition to the non-financial aspects.

2nd : The importance of evaluating financial performance: The process of evaluating financial performance provides a measure of the organization's success through its endeavor to continue its activity in order to achieve its goals. Success is a composite measure that combines effectiveness and efficiency, and therefore it is more comprehensive than either of them in enhancing the organizations' performance by continuing to survive and continuing to work^[4]

3rd: Corporate Governance Rules: It is a modern methodology in the disclosure process represented by an integrated set of standards and guiding rules that lead to a high level of disclosure and transparency, on a global level, which should be taken into account in joint-stock companies first, and in the government and economy second, to ensure the success of joint-stock companies. In achieving its goals, ensuring its proper contribution to the growth of the local economy and developing the economic situation in general, with the aim of avoiding financial and monetary crises in the future^[5]

4th: The dimensions that the company adopts to bring about growth in society:

1. The growth and development dimension: It expresses the foundations that the organization must adopt to create the growth and improvements required to achieve goals in the long term. This dimension also reflects the organization's ability to invest in human resources to qualify them highly scientifically and practically, develop techniques for producing supporting information, and change organizational routine procedures.
2. The dimension of social responsibility: Business organizations constitute an important part of the society in which they operate, which requires them to contribute to achieving the well-being of that society in order to maintain their continued success, although they are not the only one responsible for that, but they must make it their first concern to follow up on their social responsibilities and ensure It contributes to the continuation of this by providing high-quality products and services at reasonable prices^[6]

1.7. Starbucks as a pioneering practical experience for companies and their contribution to development

The first section: Starbucks, its nature and goals^[7]

1st : What is Starbucks and its goals:

1. What is Starbucks: Starbucks is the world's leading roasting, marketing and retailing specialty coffee company, operating in 84 markets. Founded in 1985, Starbucks common stock trades on the Nasdaq Global Select Market under the symbol "SBUX." The company purchases, roasts and sells high-quality coffee, as well as handcrafted coffee, tea, other beverages, and high-quality food items through company-operated stores.
2. Starbucks Company Goals: The company's primary goal: "is to maintain Starbucks' position as one of the most recognized and respected brands in the world. We believe in our work to create a company that is positive for profit, people, and planet, along with our ability to successfully implement strategies that support this work and contribute to achieving our goal." "Basic."

2nd : Financial information and revenues of Starbucks

1. Financial information for the sector

Segment information is prepared on the same basis that the Company's management reviews financial information for the purposes of making operating decisions. In the fourth quarter of fiscal 2021, some changes were made to the Company's management team and operations, and the segment reporting structure was realigned as a result. As well as the complete reorganization of the company's licensed business, some other non-material changes have been made between our international operating segment and the companies and others^[8]

2. Stores managed by the company

Revenue from company-operated stores accounted for 85% of total net revenue during fiscal year 2021. Starbucks®-operated stores are typically located in high-traffic, high-visibility locations, office buildings, college campuses, rural locations, and highways, as well as store outreach and expansion. and alternative store formats, which are designed to provide a simpler customer experience in dense urban areas^[9]

3. Revenue components

We generate the majority of our revenue through company-operated stores and franchised stores.

Summary of company operated and licensed store as of 3 October 2021

Table 1. Company-operated and Licensed Store Summer^[10]

	AS A% OF TOTAL			AS A% OF TOTAL INTERNATIONAL STORES		AS A% OF TOTAL STORES
	NORTH AMERICA	NORTH AMERICA STORES	INTERNATIONAL	INTERNATIONAL STORES	TOTAL	
Company Operated Store	9.861	59%	7.272	43%	17.133	51%
Licensed stores	6.965	41%	9.735	57%	16.700	49%
Total	16.826	100%	17.007	100%	33.833	100%

The mix of company-operated and franchised stores in a given market generally varies based on several factors, including the ability to access desirable local retail space, the complexity, profitability and expected ultimate size of the Starbucks market and our ability to utilize the supporting infrastructure within the geographic region.

Section Two: Starbucks' contribution to development

1st : the level of income and positive profit

1. Income level: (Reference guide on the 2030 Agenda for Sustainable Development)

The level of income is one of the main measures used to measure the health of an economy, and is usually evaluated in terms of per capita GDP. GDP measures the monetary value of final goods and services produced in a country during a certain period of time. Per capita GDP is measured in relation to the population, and the GDP of an economy can be measured and expressed in different ways. What economists refer to as the “real” GDP measures the size of the economy’s output, such as the number of cars and bushels of wheat produced, estimated at a fixed price (such as the price of these products in 2010), while the “nominal” GDP represents the totality of goods at their current price at any given time. point in time.

2. Positive profit: In order to achieve "growth at scale", positive efforts to achieve profit and positive profit must be aligned to achieve stable revenues and revenues and thus income growth, through focus and discipline, as increased investments in positive work that achieves targeted revenues and income growth in the long term, The company achieves further investments through its industry-leading digital platform as well as ESG issues that emphasize visions and values, as well as a disciplined capital allocation methodology, which prioritizes investments and complements a “growth at scale” agenda and positive profit vision^[11]

2nd: Human Resources Management and Employment:

1. Human resources management

Starbucks' mission is not only to achieve outstanding financial results by providing exceptional and unique products and services, but also to create a strong relationship with the communities in which it operates. Also, its workforce is one of the main contributors to its success as a global brand leading the way to success, and therefore one of its basic strategies is to invest in partners and support them to differentiate our brand, products and services in the competitive specialty coffee market, through the following areas:

2. Oversight and management

The company seeks to create an environment that represents a wide range of backgrounds and cultures, and to operate under these principles, as well as manage employment-related matters, including onboarding, training, planning, performance management and professional development. Committees provide oversight of certain matters related to human capital, including programs and inclusion and diversity initiatives, as well as responsibility for periodically reviewing Starbucks partner resource programs and initiatives, including healthcare and other benefits, as well as managing development practices and strategies and succession planning. Our Audit and Compliance Committee works closely with the Risk Management Committee.

3. Recruitment

As of October 3, 2021, Starbucks employed approximately 383,000 people worldwide. In the United States, Starbucks employs approximately 245,000 people, of whom approximately 235,000 are in company-operated stores and the remainder in corporate support, store development, roasting, manufacturing, and warehousing and distribution operations. There were approximately 138,000 employees working outside the United States, with approximately 135,000 in company-operated stores and the remainder in regional support operations. The number of Starbucks partners represented by unions is not large. We believe in our efforts to manage our business, our workforce has been effective, and this is evident in the strong Starbucks culture and the good relationship between the company and our partners^[12]

Section Three: Sub-variables that contribute to achieving development:

1st: the efficiency of economies of scale

The efficiency of economies of scale is defined by the tangible reduction of production costs by linking manufacturing and production processes, customer requests, and purchasing raw materials. Each organization must focus on efficient economies of scale, making the costs of producing and marketing its products lower than those of its competitors. The organization also achieves this by possessing better technology, cheaper primary resources, efficient marketing operations, as well as better exploitation of production capacities, and the effectiveness of production systems, to obtain a larger market share as a basis through which it achieves its success and superiority^[13,14]

2nd: Technological change^[15]

Developments and what is happening in modern technology are considered among the most important and prominent change requirements for business organizations, which are achieved through the current use of technical development and modernization means. Therefore, it is necessary for these organizations to be able to respond to various matters. Developments related to the process of change and organizational development related to the scientific and technological field especially since these changes contribute to deepening and confirming the dimensions of improvement in operational efficiency, and contribute to improving quality and increasing productivity.

Determine the capabilities available to them in the field of technological development through commitment to planning, change and modification in a manner consistent with new global trends in order to achieve the following:

Technological progress and development provide an opportunity to participate effectively in issues related to quality and how to measure it so that it is considered an element of competition on a global level.

Transferring methods and methods for developing technology in order to enable it to produce products with a distinct competitive advantage.

Technological progress and development provides the full opportunity to carry out marketing and training operations, in addition to creativity in product design, process technology, and continuous improvement of product quality^[16]

3rd: Product quality: Product quality means the organization's production of products with a high level of distinguished quality, through which it is able to meet customers' needs and loyalty to their desires and in a way that matches their expectations, and achieve satisfaction and happiness among people. For customers. Through pre-established standards that have been established for producing the good or providing the service, and creating the characteristic of excellence in them, the above-mentioned is accomplished^[17]

The issue of quality is characterized by an increasing interest in most organizations due to the importance of quality and the extent of its contribution to the progress and development of performance, and considering quality as a weapon used by organizations in confronting internal and external challenges, and it has become an essential factor for the success of organizations. The role it plays in exploiting resources and achieving a competitive position in the market^[18]

The second topic: The future of sustainability and the challenges it faces

The first requirement: the future of sustainability

Section One: Sustainable development, its nature and goals

1st: General concepts: growth, development, and sustainable development

1. Economic growth: “It is a process in which real income increases cumulatively and continuously over an extended period of time (a quarter of a century) such that this increase is greater than the population growth rate, while providing productive and social services, protecting renewable resources from pollution, and preserving resources.” Non-renewable from depletion^[19]
2. Economic development: Economic development is defined as: “advancement to society by devising new and better production methods and raising production levels, through the development of skills and energies,” and it is the process through which we try to increase the average per capita share and create better organizations” of the gross national product during A specific period of time, by raising the average productivity of an individual and using the available resources to increase production during that period^[20]
3. Social development: Social development means that it develops human beings in their shared relationships, and this is what he calls harmony in social relationships. Changing the social structure does not mean anything to him unless there is a change in the nature of social relationships, and for this reason he views social development as developing mutual human relationships^[21]

2nd: The future of sustainable development and its goals

1. Sustainable development: It is taking into account the social and environmental dimensions in addition to the economic dimensions to make good use of available resources to meet the needs of individuals while preserving the rights of future generations. The world faces the danger of environmental degradation that must be overcome while not abandoning the needs of economic development as well as equality and social justice^[22]
2. Sustainable development goals: Among the main development goals: budgeting and financing: It is very necessary to link budgets to the total resources needed to achieve the Sustainable Development Goals, while making fair and reasonable estimates of the proportion of national income available for public investments, and the amount of funds available from tax revenues, borrowing and international flows. When the Sustainable Development Goals become part of the policy framework in a country, implementation stops. On the extent of integration in this country's budget, with the inclusion of sustainable development goals in budget allocations and reports, and the process of linking the budget and sustainable development goals can be based on the basic elements of the institutional budget structure^[23]

The cost of inaction and its consequences for achieving the Sustainable Development Goals can also be investigated, and several tools support the effective use of resources by providing certainty to the medium-term expenditure framework that adds more budgets^[24]

3rd: Requirements for development to be achieved:^[8]

1. It is necessary to adopt all the elements that can push the development of the developing country in order for the developing society to emerge from the state of stagnation. These strong pushes are necessary to bring about change in society as quickly as possible.
2. The government is responsible for creating the strong push, as it has the potential for change, while not neglecting the positive participation of the people in developing plans and in implementation as well. The state is the one that manages the helm of social and economic development, and it can be accelerated through government intervention.

3. The need to find a kind of balance and integration between the strong momentum that is occurring in the social field, so that the imbalance in that regard does not cause a cultural gap and social problems.

2. The future of sustainability

1st: The goal of “sustainability” represents modern transformations in development thinking, as it shares with the “basic needs” strategy the focus on improving the living conditions of the poor. However, this approach implies that permanent development cannot be achieved in third world countries unless the strategies that it is formulated and implemented that is environmentally and socially sustainable, that is, it encourages the natural and human resources on which development depends, that is, that achieves optimal gains in both the short and long term from the renewable natural resources the world possesses, and on the other hand, development projects that are environmentally appropriate and compatible with social values and institutionalism. In order to achieve this goal, the need is not limited to local knowledge, but rather the full participation of beneficiaries in the development process^[15]

2nd: sustainable income

The concept of sustainable development suggests that the development path is sustainable only if the stock of public capital assets remains constant or increases over time, and the assets in question include industrial capital (machines - roads - factories), human capital (knowledge and skills) and environmental capital (Forests - soil quality - pastures). In order to be on the path to sustainable development, the nation must live within these means, which means (within this framework) not to decrease its public capital assets, and the appropriate measure of income corresponding to this idea of sustainability is widely accepted and is The quantity that can be consumed without declining the capital stock.

3rd: A broader concept of sustainable income

Measuring sustainable income assumes that the gross national product or gross domestic product is measured correctly in the first place, with the only adjustment being to deduct the value of lost environmental assets in order to obtain an adjusted measure of net domestic production. The study of environmental damage reveals, and this matter can be seen by examining what is happening to the total The domestic product, as the gross domestic product and the gross national product contain distortions that must be restored through employment and contributing to production leading to sustainable development^[25]

Regarding the sustainability of economic development and achieving well-being, the following matters must be taken into consideration:

1. Sustainability can be achieved in individual consumption to achieve benefit while maintaining the growth of resources, and the individual’s productivity from the stock of natural resources must be high enough to maintain consumption at current rates and save for future generations.
2. If pollution affects utility and productivity, optimal consumption rates will be lower, and the occurrence of sustainable development depends on primary stocks of capital, pollution, and natural resources.
3. It must put limits on economic development and limits on the depletion of the natural environment, given the rapid increase in population, so that every individual receives at least an adequate amount of health care and basic education^[16]

2.1. Challenges facing the future of sustainability

Sustainability is closely linked to justice between different generations, and in the context of the environment, sustainability means that the current generation should preserve the environment as much as possible in a way that enables it to equitably deliver to future generations the benefits of human development.

In conclusion, the Development Challenges Index aims to measure the challenges facing three development achievements, which are the basic freedoms to achieve well-being, which are measured by modifying the three traditional dimensions of the Human Development Index according to quality, which are health, education, environmental sustainability, and good governance.

2.2. What is sustainability and the sustainability strategy

1st: What is sustainability and what does sustainability mean?

Sustainability means that the current generation should conserve resources in the present as much as possible so that it can equitably deliver to future generations a similar amount of human development benefits. Sustainability is closely linked to justice between different generations^[11]

Sustainable development: is development that takes into account the social and environmental dimensions in addition to the economic dimensions for the proper exploitation of available resources to meet the needs of individuals while preserving the rights of future generations. The world faces the danger of environmental degradation that must be overcome while not abandoning the needs of economic development as well as equality and justice. Social.

2nd: Sustainable strategy and its measurement:

The sustainable strategy followed by organizations focuses on reducing harmful environmental impacts and focusing on green businesses used in the development industry. In sustainable business, the focus has been on the following basic dimensions: socio-economic development; It is called: (Triple Baseline). Here, the development dimension is considered the basis for work, which can be taken as a first step towards achieving sustainability with the development of administrative processes and practices that are appropriate for socio-economic development^[26]

Sustainability measurement: Sustainability measurement is considered the quantitative basis for informed sustainability management. The metrics used to measure sustainability (including environmental, social and economic sustainability, both individually and in various combinations) are still evolving: they include indicators, standards, audits, indexes and accounting, as well as assessment, recommendation and other reporting systems. It is applied on a wide range of spatial and temporal scales^[28]

3rd: The most prominent problems that prevent success in facing the sustainability challenge are as follows:

2.3. Rentier economies and macroeconomic policies

Public policy in the Arab region is generally directed towards increasing growth or revenues, knowing that wealth is concentrated in the hands of the economic and political elites, knowing that the gap is widening between the rich and the poor, and therefore investment is mostly in the field of real estate, extraction of natural resources, or agriculture, as agriculture 40% of the population of the Arab region depends on agriculture, hence the dominance of sectors with low productivity and insufficient investment. In addition to the increasing growth of the workforce with good educational attainment, however, the active sectors are the services sector, which requires low labor and therefore low productivity.

2.4. Weak consistency between economic policies and educational strategies

Formal education must encourage and contribute to achieving the required transformation and moving towards new opportunities and exploiting them well, as well as the interconnection between science and industry. The future lies in green industries, digital economies and smart industries, as is clear from the Knowledge Index for the year 2022, that the country's performance is modest in terms of infrastructure. Cognitive and that more efforts must be made in the field of educational policy to advance the global knowledge index and encourage investment in scientific research, development and innovation.

2.5. Unsustainable industrial policies.

Industrial policies today are unsustainable and do not contribute to preserving the environment as a result of excessive exploitation of natural resources, which threatens biodiversity and contributes to the environmental deterioration of the region. Most industries and services today were based on fossil energy and petroleum extracts, and the greatest evidence of this is the automobile industry, the aircraft industry, and other industries. All petrochemicals today are the result of an unsustainable industrial policy, and the culture of sustainability is weak in our Arab societies. This is clearly evident in the encroachment of concrete areas and cities and the rapid and accelerating development of the requirements of life and living, which has made the issue of sustainability a dead letter.

3. Development challenges

1st: One of the most important challenges faced by sustainable development is the eradication of poverty, by encouraging balanced patterns of production and consumption, without over-reliance on natural resources. There are issues that should be taken into account when measuring development achievements, and during previous years, the focus on the quantity of achievements was justified, because the shortcomings in human development were very severe. But as countries address this deficiency, the quality of human development is becoming increasingly important. Human development measures should also go beyond the quantity of achievements to focus on the quality of progress^[29]

2nd: Obstacles to social development

One of the most important things that hinders the process of social development is the phenomenon of administrative corruption. Administrative corruption as a phenomenon is considered one of the most prominent phenomena that threaten the social entity. Many researches and studies have sought to know the relationship between administrative corruption as a phenomenon that threatens the processes of social development in the Arab world, and it has been observed through those Researches on how administrative corruption hinders the social development processes that governments seek to achieve. This is a devastating phenomenon for societies and must be reformed in order for the social development process to continue successfully.

Social obstacles: During the development process, society may encounter some opposition groups that stand in the way of implementing development projects and programs without providing a clear explanation for their position, and this is known as fanaticism. Also, social status: This characteristic imposes certain social roles on the individual and requires him to stay away from performing roles. Others may lead to a weakening of his social status, such as the Bedouin's refusal to do agricultural work

1. Cultural obstacles: It is necessary to emphasize the study of the social structure of society before planning any development project because many social development projects have failed as a result of researchers' ignorance of society's culture.

2. Psychological obstacles: Society’s acceptance or rejection of development projects and programs depends on their value, importance, and extent of need for them. Not feeling the importance and necessity of projects and imposing them on people without there being a sense of need for them represents a difficulty in the progress and success of social development.
3. Planning obstacles: These obstacles include:

Failure to take into account comprehensiveness, integration and balance in the various sectors of the development plan.

Ignoring participation by individuals, knowing that people’s participation increases awareness of the importance of development.

Lack of planning awareness and insufficient technical and scientific knowledge to develop comprehensive planning.

The lack of sufficient cooperation and coordination between the various agencies, specifically planning agencies and implementation agencies.

Shifting from development achievements to its challenges requires secondly reversing the focus of the concept of development achievements. The countries facing the most serious challenges will score the highest. This shift to ensure that no country is left behind in the global debate on human development and the Sustainable Development Goals is essential

Table 2. Sustainable Development Goals

Challenge guide	dimensin	Sub-dimeno	Sub-indicator
	Health Challenge Guide		Healthy life expectancy at birth, in years
Quality-adjusted Human Development Challenge Guide	Education Challenge Guide		Expected years of study Average years of schooling Harmonized test results (discount factor)
	Income Challenge Guide		Per capita gross national income Human Development Index for Income Inequality Discount Factor)*
Environmental Sustainability Challenge Guide	Guide to the Climate Change and Energy Efficiency Challenge	Climate change	Per capita carbon dioxide emissions Per capita physical footprint
		Energy efficiency	Energy intensity per unit of GDP energy
Environmental Sustainability Challenge Guide		Air quality	Exposure to suspended particles with a diameter not exceeding 5.2 micrometers. Use of solid fuels indoors Exposure to ozone
	Health Challenge Guide	Sanitation and drinking water facilities	Unsafe sanitation Unsafe drinking water
		Heavy metals	Exposure to lead

Challenge guide	dimensin	Sub-dimeno	Sub-indicator
		Waste management	Solid waste control
		Rule of law and access to justice	Transparency of laws and predictability of the extent of the ability to enforce them. Access to justice
Governance Challenge Guide	Democratic Governance Challenge Guide	Institutional accountability	Judicial accountability is a public administration characterized by integrity and impartiality
		Share	Consultation with civil society organizations Participatory environment for civil society
	Government Effectiveness Challenge Guide		Government effectiveness (quality of infrastructure and delivery of public services)

Table 2. (Continued)

The scores are distributed according to the Development Challenges Index and its components between, and the low level, five categories: very low, medium, high, and very high level of challenges. A maximum score of 2.0 indicates that a country belongs to the very low level category, while scores from 2.0 to 3.0 indicate the low level of challenges, scores from 3.0 to 45.0 indicate the medium level of challenges, while scores from 45.0 to 55.0 indicate the high level of challenges. Scores above 55.0 indicate the very high level of challenges. Countries were assigned seven regions to calculate the regional scores around the world: the Arab region, East Asia and the Pacific, Europe and Central Asia, Latin America and the Caribbean, North America, South Asia, and Sub-Saharan Africa. This distribution followed, as much as possible, the classification adopted in the Global Human Development Report. However, some differences between the two classifications emerge. For example, the Arab region includes all Arab League member countries for which data are available, and North America has been added as a group in its own right.

4. Challenges of Sustainable Development^[12]

Sustainable development is something that can help the entire world population, and help provide security for future generations, but it is not without challenges. There are a large number of challenges that we have to face if we want to achieve a better future.

Some of these major challenges include the following issues

1st: War and Instability

When there is unrest, instability and wars between countries, it stands to reason that sustainable development cannot happen. For example, the war in Ukraine has had an impact on sustainable development. In fact, one of the biggest issues that has affected countries outside of Ukraine is the issues surrounding food sustainability because Ukraine and Russia are major producers of wheat and barley.

2nd: Relevance and Availability: It is common for developed countries to suggest to developing countries that the process they use in their countries must be sustainable and future-proof, but this raises the question of whether this is possible first and practical second. This is why developing countries need subsidies and support from the developed world to help them reduce their commitments to unsustainable projects, for example forests. In some countries, their vast forests represent resources that can be used to improve the lives of their citizens. However, this may come at the expense of biodiversity and natural

resources that are being consumed. It may be easy for a developed Western country to suggest that these forms of economic development should be limited, and they should take into account the current level of development that each country is currently at.

3rd: Poverty and unemployment

One of the Sustainable Development Goals is to eradicate poverty, but this is not an easy task and cannot be done without addressing a number of other issues that contribute to poverty.

Some of the issues relate to the inequality and economic opportunities that people face, this can be inequality between different countries. It is well known that people in developed countries tend to be (as a whole) better off financially than those individuals living in developing countries, however, inequalities can occur within the same country^[13]

5th: Global Economy ^[1]

When there are global financial problems, the poorest people are at risk of being affected, and some countries can be protected from these recessions - while others depend on trade with Western countries that suffer from a recession as a result of globalization. For example, the economic recession in the United States and its impact on one of its largest suppliers, Mexico. The financial crisis that occurred after the Corona virus also had a negative impact on the Sustainable Development Goals.

6th: Population growth

Another potential challenge to sustainable development is population growth. As the United Nations itself says in its reports - population growth in developing countries can be seen as both a success and a challenge for the future. The larger the world's population, the greater the need for resources to ensure that people stay out of poverty and have access to facilities such as fresh water and electricity.^[12]

We also strive to develop long-term trust and make tangible differences in the communities we serve by investing in humanity with everyone we come into contact with, and promoting initiatives that support diversity, equity and inclusion through education, pay equity, employment commitments and meaningful community engagement, including donations.

5. Conclusion: Results and recommendations

1. The company's increasing investments aim to achieve growth in revenues and income to ensure sustainability.
2. The level of the economy is measured by the level of income, which is usually evaluated through the per capita share of the gross domestic product relative to the population to achieve sustainable development. Starbucks' mission is not limited to achieving outstanding financial results by providing exceptional and unique products and services, but also to creating a strong relationship with the communities in which it operates.
3. Focus on the efficiency of economies of scale so that the costs of producing and marketing its products are less than the costs of competing organizations, to obtain a larger market share through which it achieves its success and superiority.
4. There are challenges that hinder sustainability, such as war and instability, which must be confronted and harnessed. When there are disturbances, instability and wars between countries, it is logical that sustainable development will not occur.

6. Recommendations

1. Confronting poverty to eliminate it, by encouraging the adoption of balanced production and consumption patterns, without excessive reliance on natural resources.
2. Confronting the challenges facing sustainable development, and finding the necessary solutions to the problems that may arise on the path to a sustainable future.
3. Companies should follow strategies that will manufacture and market products at the lowest possible cost compared to their competitors, as well as follow the efficiency of economies of scale, which enables them to achieve higher profits.
4. Each organization must possess the best technology that makes primary resources cheaper, as well as the best exploitation of production capacities and the effectiveness of production systems, to obtain a larger market share.
5. Responding to various developments related to the process of organizational change and development related to the scientific and technological field and contributing to improving quality and type, increasing productivity and participating in the development share.
6. Taking into account the social and environmental dimensions in addition to the economic dimensions to achieve the optimal exploitation of available resources in a way that meets the needs of individuals while preserving the rights of future generations.

Conflict of interest

The authors declare no conflict of interest

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