

# Bridging the Gap: How Integrated Management Systems Drive Corporate Sustainability

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## ABSTRACT

Corporate sustainability is becoming a significant part of companies' strategic development, promoting efficient resource use, public trust, and competitiveness. The implementation of sustainability principles in management systems helps organisations adapt to evolving regulatory requirements and ESG (Environmental, Social, and Governance) challenges. Integrated management systems can serve as an effective tool for achieving sustainability goals and strengthening a company's competitiveness. The aim of this paper is to analyse how integrated management systems support the implementation of corporate sustainability by ensuring compliance with ESG requirements and promoting sustainable business practices. The study employs a literature review and qualitative content analysis. Based on theoretical research, the authors identify how integrated management systems contribute to corporate sustainability and how these two concepts interact.

**Keywords:** corporate sustainability, integrated management systems, quality management.

## 1. INTRODUCTION

The concept of corporate sustainability (hereinafter CS) has become a crucial factor in ensuring sustainable business operations and competitiveness. Integrating sustainability aspects into a company's management system can foster more efficient resource utilisation, reduce operational risks, ensure compliance with increasingly stringent regulatory requirements, and strengthen public trust. The ability of quality management to address sustainability challenges is increasingly recognised and documented. As a result, quality management within companies must continue evolving from a support function to a leadership role in the implementation of Environmental, Social, and Governance (hereinafter ESG) initiatives [55].

Companies face the ongoing need to continuously improve their quality management systems (hereafter QMS) to ensure high service quality, public trust, and alignment with the principles of sustainable business. Embedding CS aspects into business operations and corporate culture is essential, as these aspects can also influence society at large. Sustainability considerations are gaining increasing importance in management systems, driven by regulatory changes and growing attention from society and industry stakeholders to ESG factors. This requires adapting existing management systems to maintain competitiveness and regulatory compliance.

While CS and integrated management systems (hereafter IMS) have each been extensively analysed in academic literature, their

interaction and combined impact on promoting sustainable business development remain under-researched. There is a lack of empirical studies analysing how IMS can serve as a tool for achieving CS and how this integration influences companies' long-term development.

This study aims to examine the role and impact of IMS on the implementation of CS in companies, analysing how the integration of management systems contributes to the adoption of ESG principles and the promotion of sustainable development. The article applies a literature review and content analysis to explore how CS aspects are integrated into management systems. Subsequently, the study examines how IMS supports the implementation of CS, its dimensions, and the interaction between the two.

## 2. ASPECTS OF CORPORATE SUSTAINABILITY

The concept of sustainability was first introduced in 1987 by the Brundtland Commission, which defined it as "meeting the needs of the present without compromising the ability of future generations to meet their own needs" [53]. Later, in 1992, it was further emphasised at the United Nations Conference, where sustainability was defined as a development strategy encompassing economic, social, and environmental dimensions [54]. In recent years, there has been a growing focus on CS. Its importance is increasingly discussed in both the business and academic spheres, as evidenced by a 27% annual increase in publications on the topic [11]. However, interpretations of the concept may vary depending on context, industry, and stakeholder perspectives.

To better understand how CS is defined and applied, this study employs a literature review and conducts a content analysis of CS - related aspects, analysing various sources and approaches to conceptualising it. A clear understanding of the essence of CS is a critical prerequisite for the effective application of its principles in the development of a company's QMS.

Based on the analysis of literature sources, this study aims to answer the question: How are CS aspects integrated into management systems?

The literature search and selection were conducted in the SCOPUS and Web of Science databases using the keyword "Corporate Sustainability". Additional selection criteria were applied: full-text availability, publication years from 2015 to 2025, English language only, and inclusion of only articles, review papers, and conference papers. Furthermore, only publications that also included the keyword "concept" were considered. After applying all criteria, 313 publications were identified. These were further filtered based on relevant titles and abstracts, and five duplicates were excluded, resulting in a final sample of 26 publications that were subject to content analysis.

The literature selection process is illustrated, and the gathered information is classified using the PRISMA flow diagram (see Figure 1).

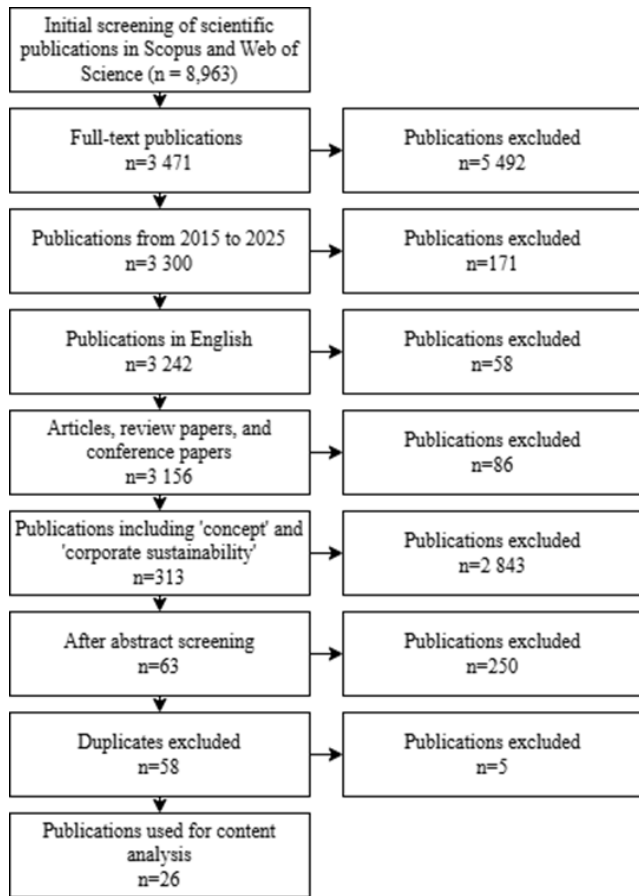


Figure 1. PRISMA flow diagram illustrating the literature selection process [created by authors]

To understand the concept of CS and its dimensions, a content analysis was conducted on the 26 selected publications. The analysis involved identifying and grouping the definitions, approaches, and aspects presented in these sources into six main categories, each encompassing specific elements that illustrate how CS principles and components are integrated into a company’s management system (see Table 1).

Table 1. Results of the Analysis of the Concept of Corporate Sustainability [created by authors]

Category (Meaning)	Explanation (Included aspects)	%	References
Sustainability Aspects	This category encompasses environmental, social, economic, and governance factors – commonly referred to as ESG and the Triple Bottom Line (TBL) – highlighting the need for companies to balance all these dimensions to ensure sustainable development.	31	[33], [35], [21], [14], [41], [43], [10], [7], [50], [27], [46], [47], [51], [38], [18], [40], [30], [5], [8].

Business Strategy	Referring to the integration of sustainability into corporate strategy, considering long-term planning, financial performance, competitive advantage, and core business processes (e.g., procurement and marketing). It also includes efforts to mitigate negative impacts and create value through sustainability-driven initiatives.	31	[33], [35], [41], [43], [7], [50], [46], [47], [38], [18], [30], [5], [6], [1].
Stakeholder Orientation	Emphasises the importance of addressing and managing the needs of stakeholders, including shareholders, employees, customers, communities, and target audiences. Stakeholder engagement is seen as a key component of sustainable corporate governance.	22	[21], [43],[10], [7], [50], [27], [46], [47], [51], [38], [6], [29], [48], [32].
Voluntary and Regulatory Aspects	Covers the regulatory and normative dimensions of sustainability. Common references include the Global Reporting Initiative (GRI) and ESG frameworks. Although the implementation of sustainability practices is mainly voluntary, it requires a supporting legal and governance structure to ensure effective execution	8	[14], [10] [7], [46], [18], [5], [34].
Development of the CS Concept and Integration Challenges	Addresses the evolution of the CS concept, starting from the Brundtland Report, and its overlap with Corporate Social Responsibility (CSR). This category includes challenges such as conceptual ambiguity, conflicting interpretations, lack of theoretical clarity, goal misalignment, and other conceptual and practical limitations that hinder effective integration of sustainability into corporate management systems.	7	[7], [50], [18], [8], [1].
Tools and Instruments	Refers to the tools and mechanisms used to achieve sustainability objectives, such as circular economy principles, resource efficiency, and sustainable business models. These instruments support the operationalisation of sustainability within organisations.	2	[32], [13].

After conducting the analysis of the CS aspects, the table shows that the concept is most frequently associated with “sustainability

aspects” (31%), which encompass environmental, social, and economic factors, and with “business strategy” (31%), emphasizing the integration of sustainability into business processes, long-term planning, and competitiveness building. The third category is “stakeholder focus” (26%), highlighting the satisfaction of the needs of stakeholders – shareholders, employees, customers, various communities, and target audiences – both current and future. Less frequently, the concept is linked to the categories of “voluntary and regulatory aspects” (8%), “concept development and interpretative diversity” (7%), and “tools and instruments” (2%). The overall distribution of category weights is presented in Figure 2.

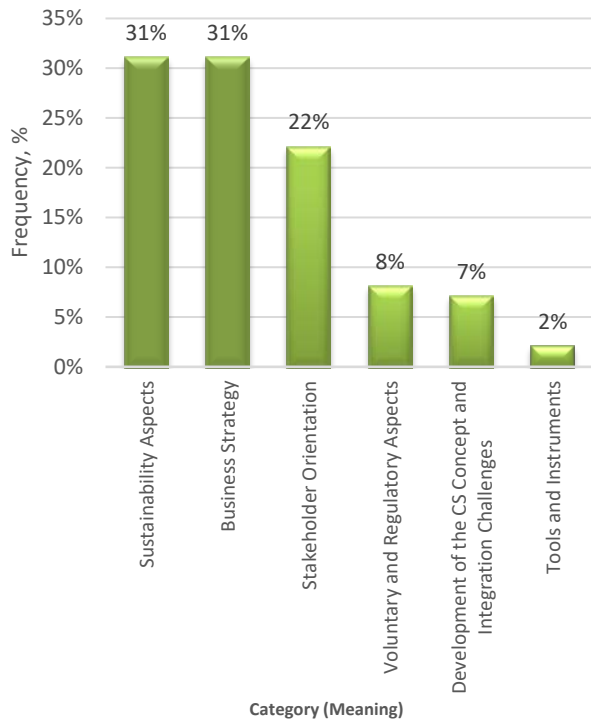


Figure 2. Distribution of the weight of categories (meanings) of the concept 'CS' [created by authors].

Based on the analysis of the publications, the author concludes that CS is a multidimensional concept with unclear boundaries, encompassing various aspects. Primarily, it is associated with a company’s ability to integrate economic, social, and environmental aspects into its strategy, commonly referred to as the TBL, thereby indicating that a sustainable business does not solely pursue profit (see Figure 3).

The foundation of a sustainable business strategy consists of several essential components. Firstly, governance and leadership emphasise the active involvement of top management in ensuring sustainability. Secondly, the organisational structure must be adapted to sustainable practices to enable the company to create long-term value. Equally important are long-term thinking and the reduction of the company’s environmental impact, which includes maintaining a responsible supply chain involving

supplier evaluation. The creation of sustainable products and services is an integral part of the strategy. This entire approach must be integrated systemically, permeating the entire company’s operations rather than just isolated parts.

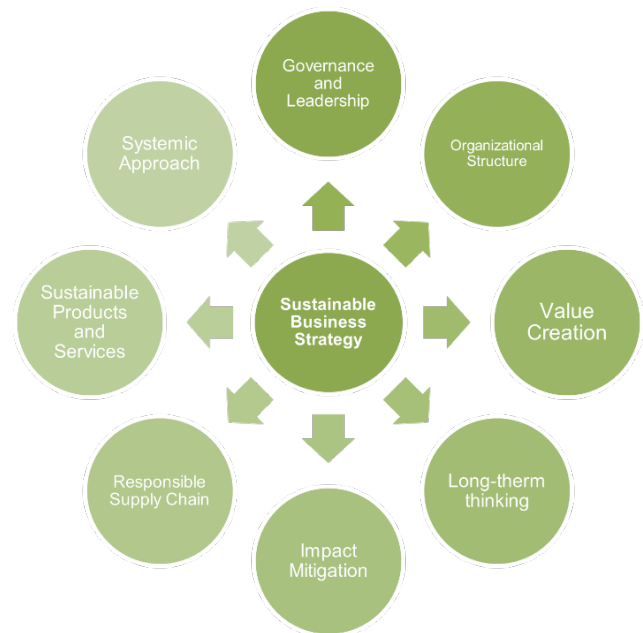


Figure 3. Sustainable Business Strategy and Its Core Elements [created by authors].

The strategy’s impact on society and the environment is also significant, and it is crucial to consider the desires and needs of stakeholders when developing communication and collaborative efforts (see Figure 4).

Analysing the scientific literature, stakeholders in the context of CS are classified into three levels. The first level is the internal level of the company, which includes shareholders, employees, and management. The second level refers to direct external stakeholders, such as customers, suppliers, and business partners. The third level encompasses the broader society, various communities, non-governmental organisations, and other institutions.

Active collaboration with all these stakeholders is essential for ensuring CS, while simultaneously meeting their needs without harming the environment or jeopardising the opportunities of future generations. The sustainability approach must be balanced – no stakeholder group should be ignored or neglected in favour of another.

The findings also indicate that CS is voluntary, yet at the same time influenced by a regulatory framework consisting of regulations, laws, and standards. To promote CS, companies use various tools, such as non-financial reporting, sustainability reporting, and materiality assessments, among others, to monitor sustainability indicators.

The key aspect is the disclosure of CS information. The Corporate Sustainability Reporting Directive (hereafter CSRD) has been adopted in Europe for this purpose [44].

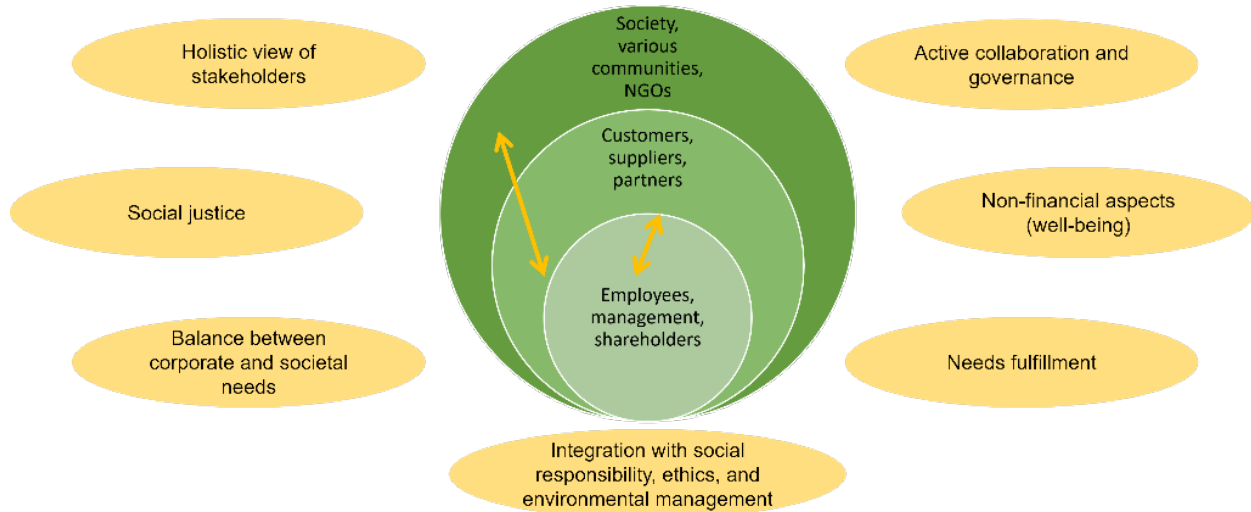


Figure 4. The Role of Stakeholders in the Sustainability Strategy [created by authors].

It requires companies to provide clear information about their impact on sustainability as well as how sustainability factors affect their operations, results, and financial position. According to this directive, companies must prepare a sustainability report based on the European Sustainability Reporting Standards (hereafter ESRS). These 12 ESRS standards, including ESRS 1 "General Requirements" and ESRS 2 "General Disclosures," cover ESG aspects [9]. CSRD replaces the previous Non-Financial Reporting Directive (NFRD), introducing much broader and more structured requirements.

Ogrea and Herciu [43] emphasise that, although progress has been made in the field of sustainability, the transition to full CS implementation is not yet complete due to several uncertainties, including the definition of CS. The authors note that different levels of sustainability integration approaches are observed in companies, mainly depending on the company's motivation – compliance with regulatory requirements, profit maximisation, social responsibility, synergy creation, or a holistic approach to sustainability. These factors can vary significantly depending on the industry, country, or specific regulatory frameworks affecting each company [43].

Based on the information obtained from the literature review, CS is associated with the development of sustainable business practices at the company level, combining and balancing economic, environmental, and social responsibility aspects. Therefore, CS should be integrated into the company's strategy.

### 3. INTEGRATED MANAGEMENT SYSTEM AS A TOOL FOR CORPORATE SUSTAINABILITY IMPLEMENTATION

In every organisation, formal or informal systems exist; however, some organisations are unaware of how inefficient these systems can be, as processes may be duplicated and additional administrative burdens are created [22]. For more sustainable management and organisational performance, it is crucial to align the management systems present within the company. Başaran [4] highlights that IMS help foster an organisational culture where sustainable, medium- or long-term objectives are prioritised. An IMS is a framework that combines at least two management systems, optimising processes, improving resource management, and achieving a unified approach to management,

risk management, and compliance [37]. Both systems and processes are integrated, enabling the organisation to operate cohesively [56].

Gianni et al. [17] indicate that the integration of multiple management systems helps companies manage various sustainability aspects—economic, environmental, and social—more effectively while considering all company resources and stakeholders. The integration of management systems creates synergy among quality, environmental, energy management, and occupational health and safety requirements, simultaneously supporting the company's contribution to achieving and promoting global sustainability goals [2]. For example, ISO 9001 is associated with Goal 8, "Decent Work and Economic Growth" [26], Goals 1, 9, 12, and 14; ISO 14001 covers Goals 1, 2, 3, 4, 6, 7, 8, 9, 12, 13, 14, and 15 [23]; ISO 50001 corresponds to Goals 7, 11, 12, and 13 [25]; while ISO 45001 relates to Goals 3, 5, 8, 9, 10, 11, and 16 [24].

Lesnikova and Schmidtova [32] classify tools for CS development into standards, global initiatives, and principles. Results of the Analysis of the Concept of Corporate Sustainability are shown in Table 2.

Table 2. Analysis of the Concept of Corporate Sustainability [created by authors].

Standards	ISO 9001, ISO 14001, EMAS, ISO 50001, ISO 45001, SA 8000, ISO/IEC 27001, ISO 26000
<b>Global Initiatives</b>	GRI, United Nations Global Compact, Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, United Nations Guiding Principles on Business and Human Rights, International Labour Organisation (ILO) MNE Declaration (an instrument providing direct guidance to companies on social policy and inclusive, responsible, and sustainable workplace practices)
<b>Principles</b>	Business Principles for Countering Bribery, Caux Round Table Principles, CERES Roadmap for Sustainability, Ethical Trading Initiative (ETI) Base Code, Business Social Compliance Initiative

This list could be supplemented with the current regulatory framework – ESRS. It should be acknowledged that not all the tools mentioned are currently the primary choice for companies, as alternatives exist for some of them. However, it is evident that the most used standards within the IMS framework are part of the

CS integration tools – ISO 9001, ISO 50001, ISO 14001 and ISO 45001, leading to the conclusion that these standards form the foundation for implementing CS strategies.

These ISO standards function as control mechanisms and assist companies in executing sustainable strategies (see Figure 5).

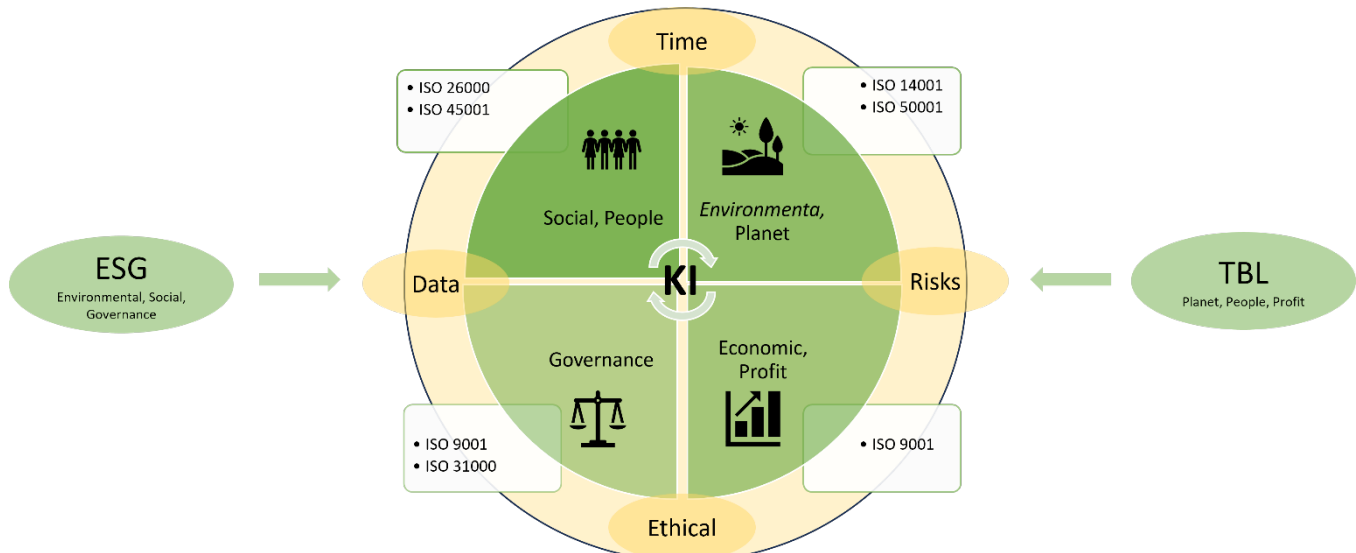


Figure 5. Management systems as a CS integration tool [created by authors].

For example, the integration of ISO 14001 and ISO 50001 into an IMS is considered an effective tool for companies aiming to strengthen their operations and enhance long-term CS [20]. The environmental pillar focuses on how a company impacts the environment. The goal is to minimise resource consumption by implementing practices such as reducing greenhouse gas (GHG) emissions, lowering the carbon footprint, and improving energy efficiency. The social pillar promotes responsible business conduct and ensures appropriate working conditions. It addresses how companies consider the needs and expectations of people and establishes adherence to fair labour practices, such as providing fair wages, health insurance, and other benefits that improve people's lives. The economic pillar requires companies to assess how their operations affect the economy. For instance, companies should not only aim to grow their business and generate profit but also ensure their activities positively influence the overall economic environment and contribute to its sustainable development [31]. Finally, the governance pillar helps organisations manage risks more effectively and maintain a transparent, ethical, and accountable management system. Together, these pillars form a business strategy that incorporates the interests and needs of stakeholders. When analysing these aspects, concepts such as ethics, time, data, and risks are also considered, providing a unifying framework that anticipates the company's operations to have a long-term impact, evaluate risks, foster ethical behaviour, and rely on data-driven decision-making.

Asif et al. [45] argue that IMS combine not only management systems but also aspects of Corporate Social Responsibility (CSR), which is essential because integration implies complete alignment of strategy and operations across various departments within an organisation[3]. Similarly, Nunhes et al. [42] identify management systems as tools for sustainable development, emphasising that their integration helps avoid inefficient and bureaucratic processes, waste of time and resources, and

additional costs. Malega and Majerník [36] claim that integrating management systems promotes sustainable organisational development, as fragmentation hinders the organisation's ability to comply with the GRI requirements.

Overall, IMS play a vital role in ensuring a company's competitiveness. By developing an integrated system, a company can adapt more easily and efficiently not only to internal but also to external environmental changes. The approach to risk management becomes more convenient and comprehensive, compliance assurance becomes unified by identifying all applicable regulations and standards, and documentation is consolidated, thereby reducing bureaucracy and the risk of information duplication. Additionally, making changes to documentation becomes simpler.

However, it should be noted that the effective implementation of an IMS requires the integration of standards that are most appropriate to the company's goals and operations.

#### 4. INTERACTION BETWEEN CORPORATE SUSTAINABILITY AND INTEGRATED MANAGEMENT SYSTEM

Through theoretical research and analysis of the relationship between IMS, QMS, and CS, it is frequently emphasised that the implementation of CS aspects can be an effective tool for the development of QMS, promoting long-term competitiveness, organisational efficiency, and helping to achieve sustainable development goals. The integration of sustainability into QMS can lead to a more efficient and flexible QMS that responds to the rapidly changing business environment, if employee involvement is ensured.

In exploring the concept of CS, the authors conclude that it is closely linked to meeting stakeholder needs. Similarly, Engert et al. [15] emphasise that IMS is aimed at satisfying various

stakeholders, thus indicating the connection between IMS and CS. Both share the common goal of ensuring sustainable development and high quality in all company processes.

The study by Gianni et al. [17] on the relationship between CS and IMS highlights that CS concerns a company's ability to develop sustainably within a business environment influenced by diverse stakeholders. Furthermore, IMS is seen as the most effective way to achieve sustainability goals by integrating resources and processes. IMS can help companies manage sustainability effectively, as both IMS and CS combine similar management requirements – quality, environment, health, and safety. The authors emphasise the importance of resources, including human resources, noting that effective management of these can foster sustainable development of QMS and enhance corporate competitiveness [17].

As established, the integration of CS aspects into a company's QMS is valuable and necessary for several reasons; however, challenges may arise during its implementation. Mežinska et al. [39] indicate that the purpose of IMS is to harmonise various management systems, improving process efficiency and increasing stakeholder satisfaction. Nevertheless, some authors argue that integrating CS into IMS can present difficulties due to differences in meeting the diverse needs of stakeholders [3], [52]. The most used standards within IMS are part of the tools for CS integration – ISO 9001, ISO 50001, ISO 14001, and ISO 45001 – leading to the conclusion that these standards form the foundation for the implementation of CS strategies. The assertion that sustainability in corporate operations is promoted through standards is also supported by Nunhes et al. [42].

ESG integration has become a strategic advantage that can reduce reputational risks and enhance company productivity; however, its impact largely depends on the industry and the company's strategy [19]. Delgado-Ceballos et al. [12] argue that for companies to promote sustainability and achieve the Sustainable Development Goals (SDGs), they need to integrate ESG factors into their strategies, conduct a double materiality assessment, and ensure transparent and standardised sustainability reporting, currently known as corporate sustainability reporting. This is reinforced by a study conducted by Alsayegh et al. [2], which demonstrated that companies integrating ESG factors improve and strengthen their CS. The authors conclude that this set of factors helps companies enhance their operations, promote sustainability, and improve financial performance.

Ferreira et al. [16] refer to a 2013 study, in which companies that have integrated sustainability into their organisations identified top management support, clearly defined sustainability responsibilities, and specific sustainability indicators as the most critical factors. The results indicate that the ISO 14001 standard significantly influences various CS dimensions – social, environmental, economic, and socio-environmental – while the ISO 9001 standard only partially overlaps with sustainability requirements, primarily in the social and economic dimensions. Furthermore, the authors' study analysed the interrelationship between CS and the ISO 9001 and ISO 14001 standards. The need to obtain certification, such as ISO 14001, to accelerate a company's commitment to sustainability is also emphasised; however, certification alone is insufficient. Financial and human resources are also necessary. Employee training must be conducted, and a sustainability manager should be appointed to lead the adaptation process [11].

Lozano et al. [35] indicate that CS can serve as a tool for the development of IMS, as it promotes strategic alignment between production, the company, and the supplier network. It ensures a holistic and systemic approach to management, improves relationships between management and employees, and

strengthens external communication and stakeholder management, all of which are essential for ensuring competitiveness and sustainable business practices.

Various authors' identified benefits of integrating CS into company management, including long-term value creation, positive impacts on economic growth, social justice, and human development, improved risk management, enhanced corporate image, competitive advantages, efficient resource utilization, employee well-being and loyalty, public welfare, improved financial performance, increased customer loyalty, better management effectiveness, and CS aligned with international standards, as well as addressing social and environmental issues. [11]

Many of these benefits align closely with the objectives of quality management, which focus on efficiency, continuous improvement, employee satisfaction, and long-term outcomes. This forms the basis for the importance of integrating CS principles into the QMS. It is also important to consider recent trends, where consumers increasingly demand sustainable products. The ISO 9001 standard itself is customer satisfaction-oriented, and when a company integrates sustainable practices into it, this can help improve satisfaction and trust.

Based on the above and the analysed information, we have developed a visualisation illustrating the relationship and interaction between CS and IMS (see Figure 6).

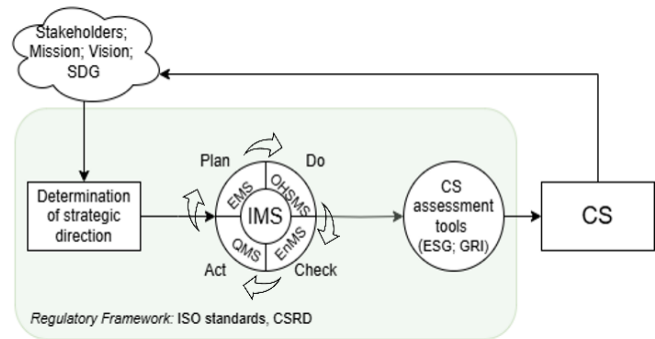


Figure 6. Conceptual Framework for CS through IMS [created by authors].

The figure presents a conceptual framework illustrating how IMS promote CS. The process begins with identifying stakeholders' desires and needs, formulating the company's mission and vision, and aligning objectives with global development goals. These elements serve as the foundation for determining the strategic direction, followed by the implementation of IMS, typically combining quality, environmental, energy management, and occupational health and safety systems. The integration of management systems enables the simultaneous optimisation of processes and resource use, as well as the incorporation of ESG factors into corporate governance. In accordance with regulatory requirements, companies implement sustainability assessment tools within their IMS to monitor and evaluate sustainability indicators.

CS is not an outcome but a strategic direction that a company develops and maintains over the long term, following the PDCA (Plan-Do-Check-Act) cycle and adapting to changing internal and external conditions.

Based on the analysis, it can be unequivocally stated that CS is closely linked to quality management principles, as its essence lies not only in implementing policies in environmental protection, social responsibility, and sustainability but also in ensuring operational efficiency, competitiveness, and long-term

value growth of the company [45], [49], [28]. Like the QMS and the standards, it envisages continuous improvement, encompassing process enhancement, the introduction of new and innovative solutions, as well as adaptation to changing conditions and new regulations. As an example, ISO standards include aspects that promote sustainable corporate development.

## 5. CONCLUSIONS

Following the aim of the study and answering the research question “how the integration of management systems contributes to the adoption of the ESG principles and the promotion of sustainable development”, we can conclude that the integration of management systems and corporate sustainability, along with the alignment of objectives, is an effective way for companies to reduce environmental impact, improve resource efficiency, meet stakeholder needs, mitigate risks, strengthen reputation, increase employee engagement, enhance operational efficiency, and overall, foster the company’s long-term competitiveness.

CS develops at the strategic level of IMS by expanding IMS objectives and linking them with the Sustainable Development Goals. It requires companies to broaden their goals at the ESG level, while IMS provides the structure and mechanisms for monitoring and implementing these objectives. CS emphasises the needs of stakeholders, which go beyond customer satisfaction to include the interests of society at large. These aspects are reflected in the practical application of IMS, which provides concrete mechanisms for integrating these needs into company processes.

As a result of IMS, resources are managed more efficiently, thus reducing environmental impact. Risks are systematically managed, ensuring the company’s stability. It is known that IMS fosters collaboration and improves communication, which is essential in the context of CS, as it helps build employee understanding of sustainability issues and corporate development.

From the CS perspective, it extends IMS by requiring the preparation of reports on company activities to cover requirements such as CSRD, GRI, etc. For example, a sustainability report provides a holistic approach to evaluating company operations and strategic planning.

Considering this, there is a duty to review and adapt processes to sustainability requirements, thereby expanding the scope of IMS. Collaboration with external suppliers is subject to stricter evaluation. Company operations become more transparent, resource planning and consumption more deliberate, and changes in organisational culture are promoted, fostering responsible behaviour at all levels.

Companies integrating ESG principles through standards and corporate governance can develop more effective QMS and IMS because ISO standards, which cover social and environmental aspects, promote corporate compliance with sustainability requirements and strengthen process transparency.

Overall, IMS and CS form a mutually reinforcing development mechanism, where IMS provides the structure and environment for sustainable operations and monitoring, while CS develops IMS by broadening its scope, integrating ESG aspects, and guiding the company toward long-term value creation. As a result, corporate competitiveness and positive impacts on stakeholders and the environment are enhanced.

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