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Authors

COREBElLI FILIPPO, CESIE, ITALY
GIANNIAS VASILIS, KMOP POLICY CENTER, BELGIUM
MANIATAKOS DIMITRIS, AMAZING YOUTH, GREECE
MATRAKA ARIADNI, KMOP - SOCIAL ACTION AND INNOVATION CENTRE, GREECE
MICHAIL THEOCHARIS, CARDET, CYPRUS
NOLAN JENNIFER, FUTURE IN PERSPECTIVE LIMITED, IRELAND
TISCHLER OLIVIA, SUDWIND, AUSTRIA
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Introduction

In 2015, the UN General Assembly adopted the 2030 Agenda for Sustainable Development (UN, 2015). At the heart of the 2030 Agenda are 17 Sustainable Development Goals (SDGs), which aim to secure a sustainable, peaceful, prosperous and equitable life on earth for everyone now and in the future. The Stars4SD-Supporting youth entrepreneurs in meeting Sustainable Development Goals through a peer certification system project, no. 2021-1-EL02-KA220-YOU-000028864, aims to strengthen youth entrepreneurship and promote youth active citizenship and innovation, by providing support for young entrepreneurs and trainers about the importance of five SDGs. The five SDGs on which the Stars4SD project focuses are the provision of quality education to youth entrepreneurs, gender equality, decent work and economic growth, reduced inequalities, and responsible consumption and production – by providing a methodology and guidance on how to meet these SDGs, and also by rewarding young entrepreneurs who take the necessary steps to meet them.

Although, both member states individually and the EU collectively has put in their priorities the support and enhancement of youth entrepreneurship, young entrepreneurs are still facing barriers and social exclusion, while in many cases their initiatives are unsuccessful due to lack of competences and knowledge that has led to poor design and structure of their businesses. Young entrepreneurs, and those interested in running a business, face barriers such as lack of awareness of potential for entrepreneurship, limited education and training on how to nurture entrepreneurial attitudes and skills, and lack of prior knowledge on how to organise and sustain a successful entrepreneurship performance (UN Exploring Youth Entrepreneurship, 2020; Youth Solutions Report, 2018). Moreover, despite the available guidance developed from the UN about SDGs, there is a lack of systematic training, collection of educational materials and good practices that can be used by entrepreneurs.

To better understand and define the perceived needs of youth entrepreneurs and the needed skills for sustainable entrepreneurship, Stars4SD partner organisations coming from Greece, Italy, Austria, Belgium, Cyprus and Ireland carried out a field and desk research from January to March of 2022. In particular, the comparative methodology applied in this study aims to explain the attitudes, knowledge gaps and needs of youth entrepreneurs in relation to sustainability criteria integration on business. The report has the following structure: in section 1, the entrepreneurship ecosystem in partner countries is detailed; in section 2 the national frameworks (in brief) on entrepreneurship are set; section 3 is devoted to training programmes for youth entrepreneurs and section 4 to good practices in integration of SDGs into businesses;
the section 5 presents the characteristics of the participants in the Stars4SD survey, and the main findings; finally, section 6 summarises the key conclusions of the research.

1. The entrepreneurship ecosystem in partner countries

1.1 The entrepreneurship ecosystem in Austria

Austria is well aware of its lively system of small and medium scale entrepreneurs – which is the thriving factor of Austria’s economy. Policymakers are therefore particularly called upon to create effective framework conditions that will ensure stable economic growth in the future. In 2021, about 40,579 companies were founded in Austria. The majority (46%) of all start-ups were in the trade and crafts sector. The second highest share was in the trade sector (25%), followed by information and consulting with 17% (WKO, 2022). In total around 472,000 people were self-employed in Austria in 2020. The most common reason (68.5%) for becoming self-employed, is the desire for more autonomy. With regard to the difficulties of being an entrepreneur, the main reasons given are a lack of influence on pricing (32.4%) and bureaucracy (31.6%).

The most important quality of a successful entrepreneur is considered by 61% to be good assertiveness. Most start-ups in Austria (70.9%) are financed at least in part by the savings of their founders. Thus, 54.4% of the start-ups have received public subsidies and 29.5% have received money from business angels (Statista, n.d.). In a survey conducted by Statista in 2021 among entrepreneurs in Austria on their job satisfaction, 50% of the respondents said they were very satisfied with their life as an entrepreneur. Only 4%, on the other hand, were not satisfied at all (Statista, n.d.). Regarding the age, most entrepreneurs are between 30 and 40 years (31%), 27% between 20 and 30, 21% of founders are between 40 and 50 and only 2% are younger than 20 years (WKÖ, 2022). An interesting fact is that the older the age of the founder the more likely it is to be a woman whereas the younger the age of the young entrepreneur the more likely it is to be a man (WKÖ, 2022). In a cross-European survey considering the factors of business success of newly created enterprises – only a third made use of special trainings (STATISTIK AUSTRIA, 2007).

1.2 The entrepreneurship ecosystem in Belgium

Belgium ranks slightly under the EU median in terms of administrative burden on start-ups (meaning that the system is slightly more burdensome than the median) and the European Semester country report of 2020 identifies a need for further improvement: the regulatory burden
and complexity is considered high, including sector-specific regulations hindering growth in some service sectors. Self-reported entrepreneurship skills in Belgium are among the five lowest in the EU, despite a relatively well-skilled workforce (the number of tertiary educated adults is slightly above the EU median, and access to workplace training and learning is fair. More generally, data suggests there is a pronounced skills mismatch between labour demand and supply. Labour market participation rates are low – especially among youth, migrants and seniors – and job vacancy rates are high (OECD, 2019).

The share of the population engaged in early-stage entrepreneurship activities (Total early-stage Entrepreneurship Activity rate – TEA) was close to the EU average over 2015-19 (6.7% vs. 6.8%). This includes the share of people involved in nascent entrepreneurship activities, in which people were slightly more active in Belgium (4.8% vs. 4.0% at the EU level) as well as the share of people that owns a business that is less than 42 months old, which was slightly less common in Belgium than the EU average (1.8% vs. 2.7%). Engagement in business creation varied by group. Men were the most likely to be engaged in early-stage entrepreneurship activities (8.1%), followed by youth (6.1%), women (5.2%), and seniors (3.9%). Promoting business creation and self-employment continues to be a major objective within Belgium’s EU2020 targets. Overall, progress has been made with the adoption of initiatives that promote entrepreneurial training and promotion at school and university levels, cut red tape related to business creation, provide tax incentives for investment in new business and exemptions for start-ups, and encourage new financial solutions for business creation, including peer-to-peer lending and crowdfunding.

1.3 The entrepreneurship ecosystem in Greece

In Greece, the start-up ecosystem has been dynamically developing at impressive rates during the years of the pandemic, going so far as nearly tripling the funds raised in 2021 (Foundation & EIT Digital, 2021). Given the highly educated pool of young adults with tertiary education degrees (with the majority of the start-up founders belonging to the age group of 20-29 years) and the country’s strategic geopolitical connection to major neighbouring markets, as well as partaking in the European market, Greece seems to be a favourable candidate for start-up activity and investment, drawing investors’ interest (Besis & Pepelasis, 2020). Furthermore, the available ecosystem beyond venture capital funds includes technology parks, innovation clusters, incubators, accelerators, which contribute to the development, growth and support of newfound businesses (Elevate Greece: National Start-up point, n.d.). In particular, through the aforementioned networking opportunities, entrepreneurs have access to support and valuable
resources at the early stages of developing their business, such as legal and financial advice (Zήσης, Κόκοτας, et al., 2022).

Another important aspect of fostering entrepreneurship in Greece lies in the various initiatives which offer support, learning opportunities and academic affiliations to start-up businesses. The provision of co-working spaces, offering affordable office space and amenities, for example, may pose a solution to start-up businesses without a space of their own, while it also promotes a sense of community and opportunities for networking with other businesses and organizations (Zήσης, Κόκοτας, et al., 2022). In addition, the attendance of educational seminars and the utilization of consultation services can contribute to the growth and improvement of start-up businesses, oftentimes facilitating the augmentation of sustainable development goals (UN, n.d.). Another significant path to business growth and innovation is the application of academic research findings, transforming theory into practice with manifold benefits for the economy and business administration. Besides the implementation of research outcomes in practice, universities can also offer mentoring and networking opportunities for start-up businesses, forging links between the areas of theory and practice in a feedback loop that can lead to improvement (Zήσης, Κόκοτας, et al., 2022).

1.4 The entrepreneurship ecosystem in Italy

Italy has one of the higher self-employment rates across the EU member states. More than one in five (22%) workers in Italy are self-employed, compared to the EU average of 14% (Eurostat, 2019). This trend is confirmed also for young people, whose self-employment rate is nearly triple the EU average (Eurostat, 2018). The concept of self-employment is strongly linked with entrepreneurship, as self-employed are persons with entrepreneurial skills and abilities who typically run their own business at their own risk. The Italian entrepreneurial system is characterised by necessity-based entrepreneurship, strongly influenced by the precarious labour market: a high proportion of entrepreneurs in Italy (22.1%) started their business because they lacked opportunities in the labour market. However, the Global Entrepreneurship Monitor on the percentage of youth-led businesses shows a different picture, as less than two out of ten young people were business owners in Italy in the period 2013-2017.

Another relevant indicator regarding the youth entrepreneurship in Italy is the business creation rates, which is particularly low among young people. In fact, the number of young people in the process of setting-up a business or having recently set one up appears to be one of the lowest of the European Union (Global Entrepreneurship Monitor, 2018). Moreover, the Covid-19 crisis furtherly affected entrepreneurial activities, resulting in a high number of business closures,
especially in sectors characterised by a large presence of young people. The Global Entrepreneurship Monitor reveals also a discrepancy between the willingness to start a new business and the actual involvement: 57.3% of Italian youth indicated the fear of failure as the main barrier preventing them from starting a business, a percentage above the EU average (45.5%). Italians were also less likely to report having the skills needed to start a business compared to their European counterparts (OECD, 2018). This perception of low entrepreneurial skills suggests that more needs to be done in terms of education and support for entrepreneurship.

### 1.5 The entrepreneurship ecosystem in Cyprus

Cyprus has a population of 888,000 in 2019, with a life expectancy of 84.2 years for women and 80.1 years for men. The mean disposable income in 2019 was 19,500 euros, and 21.3% of the population was at risk of poverty or social exclusion in 2020. In February 2022, registered unemployed people stood at 15,364, and the employed population was below 30%.

The entrepreneurial ecosystem in Cyprus is dominated by Small and Medium Enterprises (95.1% of the businesses have less than 10 employees). The most significant sector is the services industry, larger than the combined primary and secondary sectors by almost four times. The percentage of self-employed people in Cyprus aged 18+ has stabilized at 13% in 2020, which is presented slightly higher than the previous 3 years but still ways off from the high of 16% in 2011, and slightly below the EU average of 14.2% (Eurostat, 2022).

Despite the positive signs of improvement of the young entrepreneurial ecosystem, Cypriot youth entrepreneurs are plentiful, and their entrepreneurial endeavours tend to be small in scale, scope and ambition. Lack of start-up capital seems to be the biggest issue, as even intergenerational wealth is tied up to immobile assets or is risk-averse to young entrepreneurs. The cultural framework tends towards conformity rather than embracing innovation and risk. The lack of systemic support can be blamed for the generally limited ambitions of EU start-ups and entrepreneurs.

A report on Migrant and Youth Social Inclusion through Entrepreneurship (Aequitas, 2018) from the project MYSITE: Strategic Partnership 2018-2020 has identified several challenges that hinders Cypriot entrepreneurs from taking the leap. The strict rules on government support, the non-systematic policy and exclusion of major societal forces (e.g., municipalities) for the support
of young entrepreneurs in Cyprus and an unfavourable tax regime are an impedance to willing entrepreneurs (Aequitas, 2018).

1.6 The entrepreneurship ecosystem in Ireland

In 2014 the Irish Government published the country’s first “National Policy Statement on Entrepreneurship” which sought to ensure that over time, existing barriers, and challenges to starting and growing a business would be removed, and within the near future Ireland would become internationally acknowledged as a highly entrepreneurial country. In 2018, “Enterprise 2025 Renewed: Resilient – Innovative – Globally Connected” was published and it sets out Ireland’s medium-term national enterprise strategy. The vision is for Ireland to be the best place to succeed in business, delivering sustainable employment and higher standards of living for all.

The entrepreneurship ecosystem in Ireland is strong and was recognised as such by Forbes magazine in December 2017, which ranked Ireland as the eighth “best country in which to do business”. It identified key actions to support young people and vulnerable groups to ensure equal opportunity to start and run their own business.

In Ireland, the Department of Social Protection is responsible for the “First Steps Programme” which offers youth the opportunity to learn basic work and social skills while enabling them to receive the government benefit of the “Work Enterprise Allowance.” This opportunity provides young people that are long-term unemployed to transition to self-employment and encourages small business start-up ideas.

The “National policy statement on Entrepreneurship” (2014) invested two million fund to support a competition called “Ireland’s Best Youth Entrepreneur (IBYE)”, which targets young people who desire to turn their business idea into reality. This policy allows the avenue to open for young people of Ireland to engage in a broader learning experience and develop their entrepreneurial idea. However, there is an apparent lack of youth entrepreneurial policy in relation to the Sustainable Development Goals (SDGs).

1.7 Conclusions

Business start-ups contribute significantly to the dynamic development of an economy. When new businesses are founded, innovative developments are generated and new jobs are created. Moreover, over the past two years, many aspects of business and economy have changed, as
a consequence of the global Covid-19 pandemic and the provisional arrangements and restrictions applied, in order to cope with the increasing demands of the healthcare crisis.

Even though entrepreneurship initiatives may be offered (including entrepreneurial training programmes, financial incentives, etc.), there are still many barriers that prevent youth entrepreneurs from starting and/or keeping a business alive. In particular, bureaucracy and the complexity of the administrative procedures, lack of systemic support, as well as lack of entrepreneurial skills, which slow down the process of setting-up and running a business are highlighted in the Stars4SD survey. Therefore, further improvements in the start-up ecosystem in all partner countries would be welcomed.

### 2. The legal framework: a comparison of the national policies

#### 2.1 The legal framework in Austria

The legal frameworks and funding possibilities in Austria for young entrepreneurs are quite complex and it takes time, effort and certain skills or financial funds for externalising to “digging through this jungle”. The most important legal frameworks related to entrepreneurship in Austria are the Trade Law with the Trade Regulation Act (Gewerberecht mit Gewerbeordnung) and the Industrial Plant Law (Betriebsanlagenrecht). The first Act regulates the entitlement to engage in commercial activity and its diverse requirements. The Trade Law is quite complex and bureaucratic and can become an obstacle for young entrepreneurs.

In Austria, there is a wide variety of subsidies for companies from the federal government, the provinces, the municipalities, the EU and the chambers of commerce. Incentives and funding opportunities for young entrepreneurs are a complex market in which paid service providers (e.g., “Wirtschaftsagentur Wien” – the Vienna Business Agency – a Fund of the City of Vienna) have taken up the challenge and offer various funding-checks, advice and information. Additionally, Austria has a special law – the New Business Start-up Promotion Act (NeuFöG) – that defines the exempts against payment or free of charge from various duties and fees.

In extracts, the New Business Start-up Promotion Act (NeuFöG) includes a) stamp duties and federal administrative levies directly incurred because of the new establishment/transfer of business, b) court fees for entry in the commercial register and c) land transfer tax, as well as
court fees for entry in the land register. Moreover, if employers hire personnel within the first 36 months of setting up a new company, they will be exempt from certain payroll taxes of approximately 6% (Gruenderservice nd). However, Austria has never won the European Enterprise Promotion Award – launched in 2005 by the European Commission – which recognises and rewards outstanding state initiatives to promote entrepreneurship.

2.2 The legal framework in Belgium

Responsibilities related to entrepreneurship in Belgium, are shared between different policy levels. The governance structure of inclusive entrepreneurship policies as well as the variations in economic and social contexts from region to region lead to variations in the support schemes available in different areas. Information on entrepreneurship support is also scattered among different agencies, potentially making it difficult for aspiring entrepreneurs to navigate the policy environment. Some efforts are ongoing to create a single point of entry portals to facilitate access to information (for example in Flanders and Brussels) but coordination among agencies within regions could be strengthened for cohesive information and to better target under-represented and disadvantaged groups (OECD 2020, Inclusive Entrepreneurship Policies, Country Assessment Notes, Belgium).

At the federal level, the main policy framework documents for inclusive entrepreneurship include the Youth Guarantee Implementation Plan (YGIP), launched in 2013, and the Plan in Support of Women’s Entrepreneurship (Plan en Faveur de entrepreneuriat Féminin) launched in 2016. The YGIP includes a federal contribution, as well as Regions’ and Communities’ implementation plans. YGIP measures aiming to improve labour market outcomes for the youth include many initiatives aimed at supporting entrepreneurship (OECD 2020, Inclusive Entrepreneurship Policies, Country Assessment Notes, Belgium).

The same region also introduced the action plan Enterprising Generation 2015-20, which seeks to develop an entrepreneurial culture within the education system and to support student-entrepreneurs by raising awareness and enhancing entrepreneurial education at schools(idem.). Finally, the County of Flanders targets much of its entrepreneurship support at youth and workers over 55 years old. Youth entrepreneurship is promoted and supported through the strategy “Stimulating more and more ambitious entrepreneurship in Flanders”, which is largely implemented through programmes aimed at schools and universities(idem.).
All regional governments continue to strengthen support for developing entrepreneurship skills across specific population groups with tailored initiatives and schemes. One clear area of focus across all three regions has been to strengthen the integration of immigrants into the labour market and some of the new initiatives are dedicated to supporting immigrants in business creation and self-employment (NRP, 2020). In addition, each region has developed tailored entrepreneurship initiatives for a range of population groups. This includes new support for youth entrepreneurs in Brussels, including through the “S.Kool” project, which is a public-private partnership that provides entrepreneurship training for youth in existing enterprises and workshops. Participants also gain practical knowledge by running a concept store (NRP, 2020).

2.3 The legal framework in Greece

The Greek legal framework provides certain incentives; however, it is quite doubtful if they are attractive enough to new businesses. Under certain conditions, the Greek state provides a 130% super-deduction of expenditures for scientific and technological research from the company’s gross revenue. Moreover, it offers a deferred tax asset to start-ups during their first three tax years (SEV, 2016). Additionally, it includes a tax deduction for capital contributions to start-ups. In particular, an “angel investor” - namely an individual who is a tax resident in Greece or abroad, holds a Greek tax registration number, and contributes monetary funds to start-ups - is entitled to an income tax deduction equal to 50% of the capital contributed to eligible start-ups. The income tax deduction is granted for capital contributions up to the total contributed amount of 300,000 Euro per tax year, which can be made to up to three different start-ups and up to a contributed amount of 100,000 Euro per start-up. The deduction is granted proportionally per class of income declared in the tax year within the capital contribution was affected (Panou, 2021).

Important are also the key changes made in the axis of simplifying the overall processes of the business environment, such as the enactment of the General Electronic Commercial Registry in conjunction with the upgrading of the role of Chambers, through their transformation into “one-stop shops” (Union of Hellenic Chambers, n.d.). The initiative “Elevate Greece” provides a digital gate through which Greek start-ups can apply requesting to be officially accredited by the Ministry of Development and Investments – General Secretariat for Research and Innovation) (Elevate Greece: National Start-up point, n.d.). The National Start-up Registry aims to monitor start-up entrepreneurship progress based on specific KPIs, support them with benefits and incentives, and operate as a dashboard of metrics to attract investors from Greece and abroad.
Furthermore, a new corporate form named Private Company (PC/IKE) has been adapted to the needs of young entrepreneurs. It is a flexible and versatile business vehicle, that includes, among others, a) zero capital requirements, b) a quick establishment with minimum expenses, protection of the personal property of the partners, c) a majority of contributions (capital, non-capital, or guarantees) and d) optional registration of the partners at the local insurance organization, except the manager (Antonopoulos, 2016). Lasts but not least, the Law 4864/2021 “Strategic investments and improvement of the investment environment through the acceleration of processes in private and strategic investments, creation of a framework for spin-offs companies and other urgent provisions” aims to improve the investment climate by removing ambiguities.

### 2.4 The legal framework in Italy

In Italy, the national policies in the field of youth entrepreneurship are managed by Invitalia, the National Agency for Inward Investment and Economic Development, owned by the Ministry for Economic Development (MiSE). Entrepreneurship-related matters also fell under the responsibility of the Ministry of Labour and Social Policies (MLPS) and the Ministry of Education (MIUR). In the last decade, youth entrepreneurship has been recognised as a key objective by the Italian government and a series of actions have been launched to address youth unemployment through entrepreneurship. For example, in 2012 the Italian Ministry of Economic Development promulgated a decree-law to stimulate “sustainable growth, technological advancement and, in particular, to create favourable conditions for the development of a new business culture inclined towards innovation. Other explicit goals of this policy are enhancing social mobility, generating new employment, especially for the youth, reinforcing the links between universities and businesses, and increasing the capacity of Italy to attract foreign capitals and talents” (MISE, 2017, p. 4-10).

The Italian entrepreneurship support system is characterised by a multi-level governance and publicly-funded programmes in support of youth entrepreneurship are often managed and implemented by a variety of public and private actors, such as the local and regional authorities, intermediary agencies (start-up agencies, business associations, business incubators and accelerators) and non-governmental organisations. This excessive fragmentation results in an inconsistent mix of measures that often leads to the duplication of the services. The lack of coordination between the different stakeholders often creates confusion for aspiring young entrepreneurs because of the multitude of overlapping initiatives. As a result, new entrepreneurs with no experience find it difficult to access and navigate the complex business world (OECD, 2018).
Further cooperation among these different actors is needed, in an effort to integrate complementary services and fill the existing gaps. Similarly, a cohesive strategy for youth entrepreneurship is required in order to create a common framework among all the parts involved in youth entrepreneurship support. At the same time, policy needs to build a positive attitude to entrepreneurship, “providing advice, coaching and mentoring, offering entrepreneurship training, creating business networks and facilitating access to finance” (OECD, 2016, p. 23).

2.5 The legal framework in Ireland

According to OCED, 2018 the situation in Ireland is brighter. In particular, an unemployed person can access some financial support through the Start-Up Refunds for Entrepreneurs (SURE) initiative, which is a tax refund scheme that allows eligible people to get a refund of up to 41% of the capital they invest in starting a business. Under the SURE scheme a person may be entitled to a refund of PAYE income tax that they have paid over the six years before the year in which they invested money in their own business. Furthermore, Micro-Finance Ireland (MFI) was established to provide small loans (€5,000 to €25,000) through the Government’s Microenterprise Loan Fund to help start-ups get finance they need for their businesses, especially when they have been refused by mainstream lenders and bank institutions. MFI predominantly works with young entrepreneurs and those from disadvantaged backgrounds (OCED, 2018, P. 20)

The Irish Local Development Network (ILDN) is the representative body for the country’s 49 Local Development Companies (LDCs) who deliver a range of enterprise initiatives, such as the LEADER project, Social Inclusion Community Activation Programme, Rural Social Scheme, Tús Scheme, Local Employment Service, Jobs Clubs, Back to Work Enterprise Allowance and social enterprise programmes across the country. Currently, ILDN members oversee EUR 320 million worth of economic activity annually in support of statutory policies on rural development, labour market, social inclusion, community development and enterprise activity, including social enterprise. LDCs also operate and support 336 social enterprises where the resultant employment opportunities are filled by 4,808 persons from social inclusion target groups. LDCs also work closely with those who are the target employees for inclusive entrepreneurship (e.g., women, youth, seniors, the unemployed, etc (OCED, 2018, P. 20)

Annual Ireland’s Best Young Entrepreneur competition is one method for young people to get involved in government- supported training programmes targeted at this age group. There are also Springboard+ courses for people who are unemployed, but these courses are also available
to people of all ages and are not specifically targeted at young people. Young people would constitute a major proportion of participants receiving training through the Education and Training Boards (ETBs) and can access Start Your Own Business courses, although such courses are not tailored to young people. It was recommended in the Further Education and Training (FET) Strategy 2014-2019 that training for entrepreneurship be coordinated between the relevant bodies. There are also programmes such as the Junior Entrepreneur, Young Entrepreneur, Biz World programmes, which are available to students in primary education and in 2nd level schools. Additionally, new curricula have been introduced into 2nd level education to enhance the teaching of business-related subjects and an Entrepreneurship Education Strategy (OCED, 2018, P. 21).

2.6 The legal framework in Cyprus

The macroscopic policy framework in Cyprus tends to focus on more traditional venues of economic development, mainly attracting Foreign Direct Investments (FDI) and businesses by creating favourable conditions. The tax regime is mainly structured to provide incentives to the interested individuals and/or companies. In terms of entrepreneurship, most policies are directly funded or run by European policies. In particular, the Youth Entrepreneurship and Women Entrepreneurship schemes are the two most direct and long-standing incentive schemes co-funded by the European Union's Fund for Regional Development that are specifically structured to help young people (the age group has been extended to 50 years of age) and women entrepreneurs (up to 55 years of age) with the upfront costs of setting up a business such as buying/rent/renovation of a store, equipment, promotion, starting capital, etc. Moreover, the Point of Single Contact (PSC) framework has been created in Cyprus, along with other EU member states, to facilitate the centralization of information for potential entrepreneurs who want to start a business but do not have the know-how or cultural knowledge that delineates the proper steps and departments a potential entrepreneur will need. This platform acts as a knowledge platform on personal competences needed to start a business (Business in Cyprus, n.d.).

In 2015 a national policy intention on Strengthening the Entrepreneurial Ecosystem in Cyprus was published, with four main areas of focus. These are:

1. at least 20% new businesses per annum,

2. business viability in the first two years of operation by 25%
3. increased growth rate businesses by 50%

4. increase in the number of workers in start-ups by 10% and in SMEs by 5% by 2020

The youth focus is mainly related to the 1st pillar of the strategy, namely the cultivation of an entrepreneurial culture especially amongst young Cypriots, and the development of entrepreneurial competences in school education (Directorate for Research & innovation of the Deputy Ministry of Research, Innovation and Digital Policy, 2015.).

Furthermore, the Social Enterprises Law of 2020 (207(I)/2020) provides the necessary legal clarity as to what are the requirements to be considered a social enterprise, which company is allowed to use the term as well as a creation of registry (Cypriot Democracy, 2020, p. 5). With a youth unemployment rate of nearly 16%, the new law could present 15 -25-year-olds in Cyprus with a new way of entering the job market. However, it lacks concrete incentives (e.g., tax breaks are in force in a similar law in Greece and Italy) that would make it a worthwhile proposition to entrepreneurs, companies or investors (CyprusMail, 2022). Last but not least, the Human Resource Development Authority is the main semi-government agency tasked with promoting lifelong training for businesses and reporting on findings related to the training needs of employees (We-Qualify, 2022).

2.7 Conclusions

Analysing the policy frameworks of the countries involved in the Stars4SD project, specific legislations and initiatives on the issue of young entrepreneurship are highlighted. In particular, the legal framework in Austria, Cyprus, Greece, Ireland and Italy varies and there are some specific measures taken that could be also incorporated to the other national employment policies. These include not only benefits that the government offer to reduce the total tax liability, but also government supported training programmes.

Despite the above, there are also many similarities in the partner countries. In the majority, it is quite doubtful if the incentives offered to young entrepreneurs are really attractive to a new business, as the procedures are often very complicated. Even though all partner countries recognise the added value of young entrepreneurship and there is a general effort to encourage it, a bolder policy support is needed. A national policy aimed at helping entrepreneurs get their foot in the door and survive the crucial initial testing period is needed. Young entrepreneurs need to devote time, effort and gain certain entrepreneurial skills and/or financial funds to ensure
their survival. The lack of centralised information and guidance for young entrepreneurs is a stumbling block that is yet to be overcome.

3. Training Programmes for youth entrepreneurs focusing on SDGs

In this chapter, we will analyse training programmes implemented in the partner countries that focus on at least one out of the five following SDGs:

- Quality education to youth entrepreneurs (Goal 4)
- Gender equality (Goal 5)
- Decent work and economic growth (Goal 8)
- Reduced inequalities (Goal 10)
- Responsible consumption and production (Goal 12)

The “Yes, I Start-up”1 is an ongoing programme in Italy, that was launched in 2016 as part of the Youth Guarantee programme. It is managed by ANPAL (National Agency for Active Labour Market Policy) and implemented by EMN (National Body for Microcredit). The programme’s objective is to enhance youth self-employment and entrepreneurship by providing youngsters who are not in employment, education or training (NEETs) with the skills needed to start and manage a business. The “Yes, I Start UP” training course supports NEETs in the design of a business plan. These business plans are then assessed according to their sustainability and those that meet the evaluation criteria of the “SELFIEmployment Fund” are eligible for a zero-interest rate loan from 5,000€ to 50,000€. The ‘Yes, I Start UP’ course combines 60 hours of in-person group training and 20 hours of e-learning individual training. Courses are delivered to small groups of up to 12 people. The programme is articulated in 15 Modules that aim to help participants to define their business idea and develop a business plan.

“Student Enterprise Programme”, provided by the Local Enterprise office in Ireland, works with students in secondary level education in order to teach them how to set up their own business and their own business plan over an 8-month period (September-May). Students participate in a modular learning experience whereby they get to do everything like a real-life entrepreneur would, from coming up with a business idea to marketing, sales and preparing a business plan.

plan/poster. Students are then split into categories depending on their age and mentored through this programme. It also gives students the opportunity to meet with already successful business entrepreneurs and to view their education from a practical perspective.

The “Network for Teaching Entrepreneurship (NFTE)”\(^2\) is a youth entrepreneurship education and development programme implemented also in Ireland. It is managed and provided by Foróige in Ireland and is affiliated to NFTE International. Foróige NFTE is committed to change the lives of young people coming from disadvantaged communities by enabling them to develop core skills in business and enterprise. This initiative aims to support beneficiaries to unlock their individual talents and potential. Foróige NFTE operates in-school and out-of-school programmes, both of which have been shown to be successful in increasing school completion and college attendance rates.

The “Youth Entrepreneurship Week” is singled out as a concrete training programme in Austria. The Youth Entrepreneurship Week offers young people the opportunity to work on the future of tomorrow together with other young people and partners from the start-up community. It offers space for innovation, development of solutions for the SDGs and digital ideas. This programme promotes project-based learning, aiming at unleashing the creative power young entrepreneurs have and applying and power in a solution-oriented way.

“Women Making Waves – Enhancing Female Leadership Skills” is an Erasmus+ funded project with partners from Greece, Iceland, Spain and UK. Supporting women’s confidence and creating strong networks are therefore seen as key elements in enhancing the numbers of female young entrepreneurs. The E-Learning Course is based on five units – from personal development to mentoring and creating positive development network. Every unit is well described in terms of learning outcomes, teaching methods and course curriculum.

“Driving business towards the Sustainable Development Goals” is a course developed by Rotterdam School of Management at Erasmus University (RSM). It focuses on the role of businesses in achieving the SDGs. Students will gain insights from leaders of international companies and academics in business and management who will guide them through the issue of how businesses can contribute to the SDGs. The course has received a ‘MOOC Award of

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agriculture and its main characteristics with a focus on the "Mediterranean diet"; explains agricultural data with a focus on rural development models and value creation; explores EU policy frameworks and international agreements related to food and agriculture in the Mediterranean; and highlights emerging opportunities linked to innovation and sustainability in the sector.

4. Good Practices in integration of SDGs into Businesses

In this chapter, we will analyse Good Practices as regards the integration of the following five SDGs into businesses:

- Quality education to youth entrepreneurs (Goal 4)
- Gender equality (Goal 5)
- Decent work and economic growth (Goal 8)
- Reduced inequalities (Goal 10)
- Responsible consumption and production (Goal 12)

The “Hera Group (Gruppo Hera)”, established in Italy in 2002, is a local utility company leader in the distribution of gas, water, energy and waste disposal. In 2016, the company decided to move forward to take an active role in the UN 2030 Agenda for Sustainable Development, by adopting a business strategy that respects the environment while creating shared value to its customers and the local community. Through its internal training plan, Hera Group guaranteed at least 22.5 training hours per capita to its workers in 2021. Moreover, Hera Group’s sustainable targets aim to achieve more than 30% of women holding roles of responsibility by 2024. The company is also committed to enhance gender equality by raising awareness on the use of inclusive language. As regards women empowerment, it participated in the ‘InspirinGirls’ project, which promotes a culture based on inclusion and equality in junior high schools. Furthermore, in order to improve worker's conditions, it puts in place a welfare system that offers a wide range of initiatives and services tailored to workers' needs, which aims to increase individual and family well-being by offering services. Additionally, Hera Group both supports and sponsors financial, educational, health programmes targeting women, elder people, people with disabilities and children. Last but not least, it aims to reduce its carbon footprint and compensate CO2 emissions by promoting green solutions, developing renewable sources, improving energy efficiency and reducing consumption.
“FairBnB.coop” is an Italian cooperative vacation rental platform created in 2016 as an alternative to existing home-sharing platforms. It offers rental accommodations and travel experiences through an online platform that allows guests to book and rent an accommodation which is guaranteed by the platform to be socially sustainable. FairBnB makes users to pay a fee for the accommodation, which also comprises a donation that goes directly to social projects of the local communities: 50% of the platform’s fees are used to fund social and environmental projects in the area that the traveller visits. Moreover, FairBnB provides a space where community members can collectively decide which projects they want to be supported and funded. In particular, FairBnB promotes decent work and economic growth, by paying taxes, creating decent work opportunities and contributing to community-based entrepreneurship. Furthermore, the initiative aims to reinvest its profits in the local community. It also contributes to reducing inequalities by supporting projects in favour of disadvantaged people, such as homeless people and immigrant women, and promoting social integration and intercultural dialogue. Additionally, it fosters responsible consumption and production thanks to sustainable and regenerative tourism. Mass tourism has a cost in terms of pollution and waste of resources, however responsible travels can reduce the social and environmental burden on local communities.

“WAMI”, established in 2016, is an Italian benefit corporation that operates in the beverage field. WAMI’s mission is to end the world’s water problem by giving each of us the opportunity to be part of the solution, by making the daily gesture of drinking water become extraordinary. Within this concept, every WAMI product sold equates to 100 litres water donated to projects created by WAMI all around the world, from Senegal to Tanzania, Kenya, Ethiopia and Sri Lanka. WAMI promotes quality education by providing aqueducts supply water to institutions and schools. Having a tap close to home is a step towards achieving social equality, allowing girls and boys to go to school and be trained professionally,

“Anber barbershop”, established in 2013, is a hairdressing shop in Greece. The owner of Anber, Mr. Anestis Stavropoulos, promotes quality education by showing in national events new techniques and offering his know-how to young people who have entered this field of work. Furthermore, he periodically organizes on his website free training seminars for all young people who want to learn more about this particular subject and evolve in it. Apart from the above, Mr. Stavropoulos inspired the social hairdresser of the Centre for Reception and Solidarity of the Municipality of Athens (K.Y.A.D.A.), which recently opened its doors to all those who need its services. It is a structure with several elements of innovation created to offer free haircuts and shaves to homeless fellow citizens and families living under challenging conditions in their daily lives. Mr. Stavropoulos is also planning to mobilize the hairdressers in Greece through the power
of social networking to start an action related to protecting the environment. He explained that he is on the verge of a study on exploiting the head hair that is usually thrown away. Therefore, the aim is to collect customer hair in all shops in Greece and use it to make hair filters that will help prevent, protect, and clean the Greek seas from oil spills and oil derivatives, as human hair absorbs three to nine times its weight in oils.

“**ThereSheGoes**”, funded in 2017 by Claire Passy and Gilles Le Guennec, is a French start-up, developing a platform for professional women networks. The start-up’s mobile application allows women to find and connect to professional networks worldwide. This allows women to attend events and meet businesswomen offline to further their careers. For organizers of professional women networks, it offers a dashboard to help them easily manage their community. In particular, **ThereSheGoes App** can empower women to grow their strategies, prevent widening gender – and skills – gaps, and help them find a decent work. Consequently, women using this application can be benefitted from the range of perspectives, and develop their creative thinking and skills needed to reduce inequalities.

“**Women in Tech. Brussels (WIT Brussels)**” is the first European Female Ecosystem to empower women in technology and innovation. It is coordinated by Women in Business and it is supported by the “1819. Brussels: the hub of entrepreneurs in Brussels” services. The aim of this platform is to bring together the public and private sector. In 2017, the Brussels Government has approved the «Next Tech» plan, with the objective to support and foster, through the drafting of several concrete measures, the creation and growth of companies in the digital sector. In line with Goal 5, WIT Brussels promotes gender diversity in technology and connects talented and skilled professionals with top companies and disruptive start-ups that value diversity and inclusion. It also promotes an equal world and supports the awareness of women and girls in digital skills by bridging the women skills shortage in the high-tech industry. WIT Brussels sensitizes and informs women about learning opportunities as well as organising available webinars, coaching, courses, workshops etc. in order to encourage them to upgrade their skills, especially in the field of ICT.

“**Unverschwendet**” (= Unwasted) is a company founded in 2016 by Cornelia Diesenreiter and her brother. The company rescues fruit, vegetables and herbs from being thrown away and processes them into delicious products like chutneys, jams and juices. Starting with 500 jars in 2016, the company reached 100,000 in 2020. The shop is located in a small market and well known in the sustainable community. Mrs. Diesenreiter was elected as “Austrian of the Year 2019” by the big newspaper “Die Presse” due to her innovative and sustainable idea.
The Spanish company “Plasvisor” offers a simple rating system for plastics with clear information on the quality of plastic packaging. The Plasvisor informs about the sustainability of plastic packaging of the products consumed by users and offers alternatives to make a more sustainable purchase. It aims to raise awareness in society on the need to stop over-packaging and therefore pollution and to better manage the waste generated towards a circular economy. By a mobile application the user can assess the packaging of a certain product and the app offers more sustainable alternatives, if there are any. The company’s website informs about the criteria used to assess the packaging. With this website, Plasvisor won the Gold Medal in the European Entrepreneurship Award 2021 in the “Category Real Market Challenge”.

Suzana Petri is a young woman with a passion for crafts and preserving traditional clay techniques. Mrs. Petri wanted to bring back traditional clay pots and combine them with her own artistic quality. Her once small business is now well established and growing (interestingly, she has collaborated with Beauty-Line company to provide them with traditional pods for beauty crèmes). Her business as a female-led successful business promotes gender equality. Moreover, it promotes responsible production and consumption with her decision to produce locally, and with her commitment to recyclable material and a shift away from overconsumption.

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5. Data analysis from the field research with youth entrepreneurs and experts on the field of businesses

5.1 Methodology

This section will provide details about the process followed in undertaking fieldwork and gathering data on the attitudes, knowledge gaps and needs of youth entrepreneurs in relation to sustainability criteria integration on business. In particular, the Stars4SD survey aimed to define the perceived needs of youth entrepreneurs and the needed skills for sustainable entrepreneurship. As sustainable entrepreneurship is defined “the discovery, creation, and exploitation of opportunities to create future goods and services that sustain the natural and/or communal environment and provide development gain for others” (Patzelt & Shepherd, 2011, p. 632).

The six partner countries adopted the common methodological guidelines agreed by the partnership and the project’s field research protocol. All partners conducted interviews and an online questionnaire-based survey by using Google Forms, in which participated youth entrepreneurs and experts on the field of businesses. The field work research was carried out in the period January - March of 2022. All respondents had been carefully explained the aims of the project and the research and how the results from the Stars4SD survey would be used. They had been assured that confidentiality and anonymity are guaranteed. Regarding the interviews, they were conducted either face-to-face or via Zoom. The interviewees proceeded to sign a consent form or provide the corresponding oral consent which was audio recorded. They were also asked to give prior permission for audio recording. The large majority of the participants agreed to be recorded; in the few cases they refused, so the interviewer wrote down the answers. General Data Protection Regulations had been adhered to.

A qualitative exploration of the Stars4SD survey was made and all answers received were matched with answers with the relevant question; commonalities were identified, and any other unique information was taken into account. The project’s survey was organised around the following set of topics:

- Youth entrepreneurship and unemployment
- Familiarization with and promotion of SDGs
- Integration of the five SDGs into businesses and necessary steps
- Training (areas to focus, methodologies, etc.)
- Needed competencies/skills for sustainable entrepreneurship

5.2 Profile of the participants

The number of the youth entrepreneurs and experts on the field of businesses who participated in the survey is 154. In particular, 37 interviews have been conducted by the Stars4SD Consortium in partner countries on the link between Youth Entrepreneurship and Sustainable Development. Moreover, 117 individuals have participated in the questionnaire-based online survey. The following table represents the number of participants in the survey for each partner country.

<table>
<thead>
<tr>
<th>Partner country</th>
<th>Number of participants in the interviews</th>
<th>Number of participants in the questionnaire-based online survey</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>5</td>
<td>13</td>
</tr>
<tr>
<td>Belgium</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Cyprus</td>
<td>5</td>
<td>20</td>
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<tr>
<td>Greece</td>
<td>12</td>
<td>24</td>
</tr>
<tr>
<td>Ireland</td>
<td>5</td>
<td>20</td>
</tr>
<tr>
<td>Italy</td>
<td>5</td>
<td>20</td>
</tr>
</tbody>
</table>

5.3 Youth entrepreneurship and unemployment

In Austria, the situation of youth entrepreneurship is mostly perceived as “adequate” (50%) and good (12.5%), with all the interviewees characterising it as propitious. Though no special public service is dedicated to the young people, various service providers support initiatives of people of all ages. Within this context, the interviewees confessed that they regret the fact that they did not enjoy the support of a service. Especially when taking into consideration that the capacity to apply the lessons learnt on a long row is very challenging.

In Belgium the situation was also described as quite adequate by the interviewees and very satisfying by the majority of the questionnaire survey participants. In fact, there is a broad effort to encourage youth entrepreneurship by supporting and developing entrepreneurial activities and skills. It is important to note that substantial efforts for youth entrepreneurship are promoted.
through the education system, including higher education. Entrepreneurship is included in curricula and is often offered as optional. On the learning opportunities side of things, however, abundant private initiatives are found in the capital and big cities, but not so much in rural areas, which ought to be considered. In spite of this, young people are reluctant to take risks or invest in business development due to external factors (e.g., wars, economic crisis and pandemic).

In Greece, on the other hand, youth entrepreneurship is described as challenging by the interviewees and as inadequate by 66.7% of the questionnaire survey participants. First of all, the training that young people receive is supported to be inadequate so they can’t further develop their skills and competencies. Many young people, for example, start a business without having a business plan and end up closing it after one to three years. Secondly, there is a disbelief regarding the support that will receive from the state, school and family. Thirdly, there is a lack of transparency concerning the financial instruments that they have at their disposal and they face many difficulties related to the legal context, bureaucracy and taxation. However, according to the experts, more and more organizations and projects focus on youth entrepreneurship, while at the same time, collaborative entrepreneurship starts to grow.

In Cyprus, all the participants shared the notion that youth entrepreneurship is not functionally supported within the local society in either training or incentives by the government to the degree it is proclaimed to do. However, the steady inflow of young, well-educated business-minded young people is starting to show, if not in numbers, in quality of work and competitive edge. Another main reason for that shift is the digital transformation that has lowered entry and promotion barriers to acceptable risk levels.

In Italy, one half of respondents believed that the conditions are inadequate, while the other half thought that context conditions are sufficiently good. However, all the interviewees tended to perceive government regulation -with its complex laws, constraining administrative requirements and high taxes - as an obstacle to entrepreneurship. The bureaucratic process was seen as off-putting because of the lack of transparency, clarity and efficiency. Furthermore, nearly all the interviewees were critical towards entrepreneurship education in the Italian public school. The lack of training in this field was often cited as a barrier to developing the entrepreneurial mindset and the skills needed to successfully run a business.

In Ireland, it was stressed that the country has a well-structured youth entrepreneurship environment. The majority of participants agreed that while there are structured supports in Ireland to apply for grants and financial aid to start up your own business at present; however, a lack of psychological support to young people during this time was highly mentioned. Young
persons’ confidence and support are important to the success of their business. It was also mentioned, that many young social innovators have made a difference in the country through the BT young scientist award, while the youth entrepreneur programme was also cited. However, some participants suggested that unemployment is still a consistent issue and that it is larger economic problem to fix to ensure employment sustainability and matching the standard of wages with the standard of living costs in Ireland.

According to the Stars4SD survey participants in all the partner countries, youth employment could be better supported with:

- financial support through funding projects
- vocational education and training
- further support to youth start-ups
- creation of new opportunities for apprenticeships

5.4 Familiarization with and promotion of SDGs

Both the results of the online survey and of the interviews in Austria and Greece revealed that young entrepreneurs are not yet familiar with the Sustainable Development Goals (SDGs). In fact, the results demonstrated that in some cases young entrepreneurs even if they support their achievement of the SDGs through their businesses, they do not label their practices as such. However, in both countries the participants acknowledged the importance of the SDGs and claimed that they would like to pursue them through their work. More specifically, in Austria the majority of the online survey participants pointed out that they would like to promote the SDG 1: Good Health and Well-being, SDG 12: Responsible Consumption and Production, and SDG 8: Decent Work and Economic Growth though their work. The achievement environmental sustainability as well as decent working conditions were also ranked as priorities by the interviewees, while special emphasis was given to the role of SDG 5: Gender Equality. In Greece, SDG 8: Decent Work and Economic Growth, SDG 5: Gender Equality and SDG 17: Partnerships to achieve the Goal are occupying the first, second and third place respectively.

In Italy and Cyprus, young entrepreneurs are slightly familiar with the existence of the SDGs, despite the lack of specific knowledge relating to them. All responders viewed the SDGs as positive, if a little unrealistic in the context of the accepted business paradigm. In Cyprus it was also noted that the majority of the participants tended to adhere to SDG 5: Gender Equality, SDG 12: Responsible Consumption and Production and SDG 10: Reduced Inequalities as personal guiding principles. In Italy, the participants voted that they would like to promote or
they have already promoted through their work the SDG 12: Responsible Consumption and Production, the SDG 8: Decent Work and Economic Growth and SDG 5: Gender Equality.

In Belgium it was apparent that young entrepreneurs were more familiar with the SDGs. Moreover, data from the online survey indicated that only 15% of participants considered themselves unfamiliar with the SDGs at all. In terms of their willingness to promote them through their work, SDG 13: Climate Action and SDG 5: Gender Equality received 45%, while SDG 4: Quality Education reached 40%. The same applies for Ireland, where it was agreed by all participants that they had heard of the SDGs, and they were aware that local businesses work towards greener results. Participants also agreed that they would be happy to promote the 17 Goals where possible within their enterprise, and they try to ensure for their own business, that they will use more sustainable methods in the future.

5.5 Integration of the five SDGs into businesses

The majority of the participants in Austria considered that the goals related to quality education (SDG 4), gender equality (SDG 5), reduced inequalities (SDG 10) and responsible consumption and production (SDG 12) are well integrated into their local businesses. Nevertheless, that doesn’t apply when it comes to the SDG 8: decent work and economic growth, which is considered as well supported. In Cyprus, the participants felt that the majority of businesses are still way behind concerning the integration of these five goals. The desk research also confirms the specific finding. Most of the actual crucial institutions and policy developments are due to external forces (i.e., EU), which are very recent, untested and, while very impactful as a symbolic shift, still have a minimal real impact on the way entrepreneurship is practised in Cyprus.

Regarding the findings from Italy and Greece, none of these SDGs is considered properly incorporated into the strategies of the businesses. In Italy, only a few participants believed that quality education, gender equality and decent work and economic growth are adequately ensured within the Italian enterprises. However, some participants stressed that the situation is going to improve, as there is an increasing number of environmentally-friendly and socially-oriented enterprises that openly adopt the SDGs into their core activities. Within the same context, in Greece it was emphasised that already many established and young entrepreneurs try to focus on promoting gender equality, quality education and responsible consumption and production within their businesses. Nevertheless, there are still lot of steps that need to be taken.
In **Belgium**, as per the majority opinion in the survey, the integration into businesses of the five goals is fairly supported. A striking feature of the survey was also that the respondents supported that they are aiming for the long-term sustainability of their businesses. In **Ireland**, a high number of participants agreed that the goal of quality education, gender equality, reduced inequalities is highly supported. In fact, it was stressed that Ireland has come a long way in terms of gender equality and that business now have a legal obligation to ensure gender equality is part of their company ethos. However, it was noted that responsible consumption and production needs further support, while most participants agreed that decent work and economic growth is still an issue due to wages disparities, standard of living costs.

According to the survey participants in all the partner countries, the integration of the SDGs should be supported better through mentorship programs for entrepreneurs and the promotion of existing good practices. At the same time the main problems regarding their integration seems to be the lack of information/guidance and the lack of regulatory framework and incentives. These findings are also confirmed through the literature review conducted in the context of the Stars4SD project.

### 5.6 Necessary steps

During the conducted survey, the participant youth entrepreneurs, and experts in the field of business mentioned several approaches that aim to support companies to make a step forward toward the achievement of the SDGs related to quality education, gender equality, decent work and economic growth, reduced inequalities and responsible consumption and production. In the paragraphs below lay some of the steps that they cited when it comes to meeting sustainability criteria.

#### 5.6.1 Goal 4: Quality Education

- Companies/organisations can offer employees internal training and continuous learning opportunities to upgrade their skills. Upskilling and reskilling can ensure inclusive and equitable quality education.
- Lifelong learning programmes can be provided through partnerships and collaborations among private and/or public organisations.
- Companies/organisations can encourage their employees to attend external training opportunities (non-formal education is usually free and easily accessible).
- Human resources should be provided with competencies and skills (both hard and soft) that are vital for their future within the company/organization.
The creation of a robust reward system that will carry the culture into a systemic shift in the perception of management that views training as a dead time to a value-added activity will also increase the productivity and efficiency in the business through increased ownership and expertise.

Companies/organisations can also inform their employees or organise raising awareness campaigns regarding important issues, such as inclusivity, gender equality, inequalities and relevant thematic units.

Companies/organisations can collaborate with schools and universities in order to create on the job programmes for young people (e.g., study visits, internships, apprenticeships, etc.) and to promote education curricula better aligned to the needs of the labour market is also crucial.

Companies/organisations could make donations to educational institutions and offer scholarships to students.

5.6.2 Goal 5: Gender Equality

The adoption of the UN Women's Empowerment Principles can contribute to achieving gender equality.

A company/organization could promote the SDG 5 first from the inside (e.g., during recruitment, wadge, job offers, education, internal policies that ensure equal rights, working conditions and remuneration regardless of gender) and then from the outside (e.g., through their products, services, supply chain, public relations and events).

Role-playing, empowerment workshops, training, webinars, events and/or seminars that promote women in leadership and prevent the glass ceiling can lead to gender equality.

The promotion of women role models and implementation of initiatives such as the #IamRemarkable can be proven very helpful.

Entrepreneurs can also introduce gender quotas to include women on the boards of directors of the companies and promote women’s participation in the labour market.

The promotion of work-life balance and/or flexibility for employees, the celebration of diversities, and the installation of new working practices to better engage all employees are among most straightforward steps that can be followed.
5.6.3 Goal 8: Decent Work and Economic Growth

- Companies/organisations should respect workers' rights and take action to improve the working conditions.
- Attention should be paid to the accessibility of the employees to other resources that are crucial for the completion of their work (e.g., digital skills and tools) and the conditions under which they work (e.g., work safety and sexual harassment in the workplace).
- Employers should respect the time of their employees and acknowledge the work-life balance.
- Companies/organisations can implement internal workshops/focus groups to monitor what do their employees need and how satisfied they are.
- The provision of opportunities without any form of discrimination (e.g., by recruiting people of older age, women with children, etc.) is one of the simplest steps to be followed.
- The promotion of role models, contact with inspiring mentors and "walk the talk" could set an example for employees and their performance in the workplace.
- Employers could receive guidance and support in order to secure their financial sustainability and growth in the long term.
- The payment of taxes and the contribution to the local communities' sustainable growth leads to decent work and economic growth.
- The investment in research and development should be considered.
- A reintroduction of Cost-of-Living adjustments to the work contract could help alleviate some of the insecurity for working people.

5.6.4 Goal 10: Reduced Inequality

- Employers could broaden their minds and create diverse and inclusive workplaces by avoiding discrimination in the recruitment process (regarding age, gender, cultural background, sexual orientation, disabilities, religion, etc.).
- A more comprehensive acknowledgment of qualifications and competences when recruiting people that belong to marginalised groups is needed.
- The existence and communication of specific guidelines regarding the processes that should be followed in case of a pattern or practice of discrimination are vital for achieving this goal.
- Important is also the establishment of an environment where all colleagues can speak up with ideas, issues and questions.
The companies/organisations can transmit the message of unity and equality by organizing short theatrical plays that focus for example, on this social issue within the workplace.

The Corporate Social Responsibility (even if it is just the dissemination of good practices they follow or voluntary, positive contributions that support human rights) can also support the achievement of this goal.

Another way to reduce inequalities is by providing affordable products and services accessible also by people living in poverty and by promoting corporate volunteering initiatives.

5.6.5  Goal 12: Responsible Consumption and Production

- Companies/organisations could devote time to learning more about the manufacturing/production processes and their relation to the environment and society.
- Mentoring and seminars on circular economies, sustainable supply chain, etc. are very useful.
- Companies/organisations could apply mandatory recycling and the use of biodegradable, recyclable or reusable materials.
- Training on Managing and Reducing Wastes and on how to Measure and Report their Greenhouse Gas Emissions is vital.
- The acquisition and recording of information concerning the supply chain in digital form and the use of Production Forecasting Software to reduce waste can help achieve this goal.
- Important is also the integration of Renewable Energy Resources in companies/organisations.
- Emphasis can be given to selecting retailers according to sustainability criteria.
- Awareness raising among consumers about adopting sustainable lifestyles is among the simplest steps to be followed.
5.7 Training ideas and recommendations

Most participants in all partner countries expressed that providing necessary training for sustainable development would be useful for youth entrepreneurs and their transition to more sustainable growth. In Austria, only one person stated that training cannot lead to more sustainable growth or can be perceived useful for sustainable development. Additionally, almost half of the participants (56.3%) would like to receive training from an expert organization. In particular, regarding the training needed, the interviewees shared that the courses on finances, taxes' calculation, business management, and language skills are the most essential, though soft skills are prerequisites.

In Italy, most of the interviewees declared to prefer work-based entrepreneurship learning rather than the theoretical ones. Therefore, entrepreneurship education should offer experiential learning opportunities, allowing young people to get directly in contact with real-life entrepreneurial practices (e.g., through testimonials of successful entrepreneurs, on-site study visits, job shadowing as well as the simulation of business processes). Two respondents also stated that flexible learning pathways – such as part-time learning, distance or blended learning – are fundamental for professionals who do not have much time. Moreover, the participants expressed their preference for the training opportunities to be carried out through external consultancy, mentoring or via organisations with expertise in this field.

In Greece, 70.8% of the participants would also like to be trained on integrating the SDGs into businesses via mentoring or organization focusing on this field. Furthermore, according to the experts, during the training emphasis should be given to the mobilization/engagement of youth entrepreneurs to promote these goals to their companies/organizations. The training has to deal more with the communication, the context and the acknowledgment than the information itself. Furthermore, speed dating of established entrepreneurs with young entrepreneurs, and training on basic economic knowledge within the entrepreneurial context would be very helpful. In addition, both formative and summative assessments should be implemented per module in every training material, while the learning objectives should be student-centred. Workgroups, videos, good practices, numerical data and KPIs can also facilitate the learning pathway.

In Belgium, 50% of the participants stated that they should receive training through an organization focusing on the field of businesses or sustainable development, 25% through mentoring, and the remainder by governmental institutions and consultancies. In the opinion of the experts, the training should also include ways to create win-win strategies for calculating sustainable development goals. Furthermore, training should focus more on interactive
exercises, inspiration, and helping people to become work-oriented, life-oriented, self-confident, and teach a variety of business skills as part of a mentoring approach. The Entrepreneurship Competence Framework can also be taken into account during the training sessions.

In Ireland, it was emphasised that many participants would have appreciated more input in their courses on eco-sustainability, when they were training in school. Overall, the participants’ feedback provided an awareness that Ireland lacks training in the areas of youth entrepreneurship and sustainability goals. Therefore, an extra emphasis of curricular modules on environmental sustainability and growth for businesses needs to be deeper in the courses already present. It was also stated that the training should include a module specifically on the SDGs, so that this becomes just as important to young entrepreneurs.

In Cyprus, 66.6% of the participants mentioned that they would prefer to receive training via mentoring or public bodies. It was also stated that focus on real possibilities, outwardness, best examples and reinforcement of innovative and sustainable practices is the best way to inspire the next wave of sustainable entrepreneurs. Business training geared towards a more substantive impact assessment of operations and a focus on inclusivity, societal outwardness and de-obsession with the single profit-making narrative is essential. Moreover, a training material could also demonstrate the negative impact of the traditional way of doing business and present a new future based on the opportunities that currently exist and practical examples related to the five SDGs.

The following list represents in summary what a curriculum should include, according to young entrepreneurs’ training needs:

- Modules specifically on the SDGs and their importance
- Examples of best practices for sustainable development goals
- Ways to create win-win strategies for calculating sustainable development goals
- Ways to mobilize/engage youth entrepreneurs to promote these goals to their companies/organizations
- Business management and simulation of business processes
- Testimonials of successful entrepreneurs
- Workgroups, videos, numerical data and KPIs
- Opportunities for speed dating with established entrepreneurs, on-site study visits and job shadowing
- Basic economic knowledge (finances, taxes’ calculation)
● Formative and summative assessments per module
● Student-centered learning objectives
● The EntreComp framework

5.8 Necessary competencies and skills for sustainable entrepreneurship

The following list represents the competencies on which survey respondents feel to be moderately competent in the majority of the partner countries:

● Knowledge on how supply chains can advance human rights, including labour rights, climate resilience, environmental protection, inclusive economic growth and ethical business practices;
● Ability to monitor the sustainability performance of a company/organisation;
● Knowledge of which steps should be taken to be successful in achieving goals concerning sustainability and of who should be involved;
● Ability to identify the key operations of their company/organisation that have a negative impact on the environment or society;
● Knowledge on developing a creative, skilled, innovative workforce;
● Ability to promote safe, secure, and productive working environments for all workers.

Apart from the above, both young entrepreneurs and experts on the field of businesses recognise the following competencies/skills as highly valuable so as to meet sustainability criteria in their businesses:

● Cognitive and interpersonal skills
● Budgeting, risk and business management skills
● Networking building and communication skills
● Adaptability, flexibility, critical thinking, decision making and problem-solving skills
● Digital and technical skills (including social media and marketing)
● Financial literacy and skills necessary for using financial instruments
● Creativity, patience, perseverance, resilience, and assertiveness
● HR management, teambuilding and leadership
● Ability to develop business plans/models that take into consideration the SDGs
• Ability to reduce the company’s carbon footprint while maintaining a profit
• Monitoring of the sustainability performance, of KPIs and of the industry trends
• Needs assessment within the companies/organizations

In Austria, Belgium and Greece special reference was made regarding the importance of the Entrepreneurship Competence Framework (EntreComp). The EntreComp⁵ is made up by the three competence areas and 15 competences as illustrated in the next figure:

![Figure 1: The Entrepreneurship Competence Framework](image)

EntreComp was developed by the Joint Research Centre of the European Commission on behalf of the Directorate General for Employment, Social Affairs and Inclusion (Bacigalupo, Kampylis, et. al.). It describes entrepreneurship as a lifelong competence, identifies what are the elements that make someone entrepreneurial and describes them to establish a common reference for initiatives dealing with entrepreneurial learning. EntreComp defines three competence areas: ‘ideas and

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opportunities’, ‘resources’ and ‘into action’. Each area includes five competences, which, together, are the building blocks of entrepreneurship as a competence (McCallum, McMullan, et.al.).
6. Conclusions and recommendations

Taking the findings from the desk and field research into account, here are presented some of the main conclusions:

- Even though the majority of responses revealed a generally positive stance towards SDGs, it remains evident that lack of knowledge or interest still prevails in the partners' countries.
- Many companies/organisations have no insight into the SDGs and what they can expect from the inclusion inside their businesses.
- The integration of the SDGs is more challenging for SMEs rather than big, established companies.
- Many entrepreneurs support the achievement of the SDGs but do not label their practice as such.
- More and more start-ups approach sustainability as an integral element of their development, incorporating sustainable principles within the company’s strategies and core values.
- Special attention should be paid on mobilizing/engaging youth entrepreneurs to promote the five SDGs to their companies/organizations.
- Training to youth entrepreneurs regarding the SDGs should be easily available and clear in its objectives and duration, as young entrepreneurs are lacking of time.
- Competences required for sustainable entrepreneurship include both hard and soft skills.
- The ability to develop a business plan and model that take into consideration the SDGs can be a good starting point regarding their integration into businesses.
- The attitude needed for sustainable entrepreneurship could be “willingness to adapt to change”.
- Balancing a focus on empowering imagination for a different entrepreneurial future of young people with a set of practicable steps that can guide them to institutions created to support them in their journey is beneficial for both the young entrepreneur, but also for the institution that would gain legitimization from the interest of the society and thus ensure its survival and institutional growth.
Taking the findings from the desk and field research into account, the following recommendations are proposed:

- Youth entrepreneurs should be introduced into the SDGs and get familiar with them.
- The training should show the concrete advantages for the entrepreneurs to deal with the topic of SDGs (e.g., which funding opportunities are available; or which marketing channels and target groups can be opened up when integrating SDGs on work).
- The training material should have a specific module dedicated to how to ensure to make a more sustainable and eco-friendly business plan and how to plan a business around the sustainable development goals.
- Clear guidelines should be integrated in the curriculum regarding how businesses can achieve the specific five SDGs.
- Interactive activities can also be included in the curriculum (e.g., simulation activities and workgroups), as well as videos, good practices, numerical data, etc.
- Special focus should be laid on the Entrepreneurship ecosystem and the incentives that each country offers to youth entrepreneurs (e.g., creation of entrepreneurial spaces and/or identification of resources for young entrepreneurs to pursue sustainability objectives with the support of industry experts, financial advisors, and financial planners).
- Quick self-assessments should be developed, so that entrepreneurs can see if they already doing some efforts in some of the SDGs, or if they know how to achieve them.
- The learning objectives should be student-centred in order to achieve the best possible result.
- Attention should be paid to the European Entrepreneurship Competence Framework.
- Educational activities in the Stars4SD project could be timed with social entrepreneurship events.
- Moreover, the didactic cube of Entrepreneurship Education could be applied to the further activities in the Stars4SD project. At the level of the competence, the starting point should be young people at secondary level II (students in vocational higher business schools). At the level of the intention, it is education through entrepreneurship (this is about strengthening the entrepreneurial mindset itself, i.e. the fundamental inclination “to do something”). At the level of the TRIO model, the further project activities should be about "entrepreneurial civic education", i.e. strengthening maturity, autonomy and responsibility for social challenges, which is
happening mainly through the development of social ideas, their argumentation and the engagement in their implementation.
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