

## Determinants of Entrepreneurship Sustainable Development in Africa

### Abstract

This study aimed to examine the factors that contribute to sustainable development through entrepreneurship in Africa. A mixed research method was employed, combining qualitative and quantitative data analysis. A survey was conducted with 319 small business owners in Africa to collect primary data. The study utilized a leaner regression model to analyze the data and identify the determinants of entrepreneurship sustainable development. The results indicated that several factors, including entrepreneurial mindset, communication skills, marketing strategies, availability of financial resources, tax incentives, inflation, change in government policy, political stability, information technology utilization, and work culture, were statistically significant in influencing entrepreneurship sustainable development. Specifically, eight variables were found to have positive and significant effects on business income tax collection, while tax evasion and corruption had negative effects on entrepreneurship sustainable development. Inflation and change in government policy were identified as factors negatively impacting entrepreneurship and sustainable development. Based on these findings, the study suggested recommendations for African countries to enhance entrepreneurship sustainable development, such as promoting experience sharing on business ideas and improving existing ventures.

### Keywords

Entrepreneurship • Sustainable development • Small business enterprises • determinants • Micro, Small Scale, and Medium Enterprise • Atlantic International University • Sustainable development • Africa

### Research Article

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### Introduction

The role of entrepreneurship in promoting sustainable development has gained significant attention, particularly in the context of Africa [1]. Africa is a continent with immense potential for economic growth and development, but it also faces numerous challenges such as poverty, unemployment, and environmental degradation [2]. With regards to the contribution of entrepreneurship to sustainable development, entrepreneurship has been recognized as a key driver of economic growth and job creation [3]. In the African context, it has the potential to unleash the entrepreneurial spirit of the population and harness local resources and talents to drive sustainable development. By promoting innovation, creating

employment opportunities, and fostering economic diversification, entrepreneurship can contribute to sustainable economic growth in Africa [4].

Entrepreneurship has the potential to address social challenges such as poverty, inequality, and social exclusion. By creating businesses that cater to the needs of marginalized communities, entrepreneurs can contribute to poverty alleviation and social empowerment [5-12]. Furthermore, entrepreneurship can promote inclusivity by providing opportunities for women, youth, and other disadvantaged groups to participate in economic activities. Concerning the economic diversification role of entrepreneurship, many African economies heavily rely on a few primary sectors such as agriculture or extractive industries, which are vulnerable to external shocks. Entrepreneurship can play a crucial role in diversifying these economies by promoting the development of new industries and sectors. By encouraging the growth of small and medium-sized enterprises (SMEs) and supporting entrepreneurship ecosystems, African countries can reduce their dependence on a single sector and enhance their resilience to economic fluctuations [4,13-17].

Entrepreneurship plays the great role in environmental sustainability. Sustainable development in Africa requires the preservation and efficient use of natural resources [1,3,18-28]. Entrepreneurship can contribute to environmental sustainability by promoting eco-friendly practices, developing clean technologies, and supporting sustainable agriculture. By integrating environmental considerations into their business models, entrepreneurs can create value while minimizing negative environmental impacts [2,29].

Entrepreneurs in Africa face numerous challenges that hinder their ability to contribute to sustainable development. Limited access to finance, inadequate infrastructure, and weak institutional support are some of the key barriers. Additionally, the lack of entrepreneurial skills, knowledge, cultural and social barriers, poses challenges for aspiring entrepreneurs [11,12]. Effective policy and institutional support are crucial for fostering entrepreneurship and promoting sustainable development in Africa. Governments need to create an enabling environment by implementing supportive policies, providing access to finance and infrastructure, and establishing effective

regulatory frameworks. Institutions such as business incubators, entrepreneurship development centers, and mentorship programs can also play a vital role in nurturing and supporting entrepreneurs [13,14,30-32]. Education and training are essential for equipping aspiring entrepreneurs with the necessary skills and knowledge to succeed. Entrepreneurship education programs can help cultivate an entrepreneurial mindset, develop business management skills, and provide mentorship and networking opportunities. By investing in quality education and training, African countries can foster a culture of entrepreneurship and equip individuals with the tools to drive sustainable development [33-35].

About the role of technology and innovation in entrepreneurship, technological advancements and innovation have the potential to revolutionize entrepreneurship in Africa. The adoption of digital technologies, mobile banking, and e-commerce platforms can enhance access to markets, finance, and information for entrepreneurs. Moreover, innovation in sectors such as renewable energy, agriculture, and healthcare can address pressing societal challenges and contribute to sustainable development [3,20-22]. Promoting entrepreneurship for sustainable development in Africa requires collaboration and partnerships between various stakeholders. Governments, private sector organizations, civil society, and international development agencies need to work together to create an ecosystem that supports entrepreneurship. Collaboration can lead to the sharing of best practices, knowledge transfer, and the pooling of resources to address the challenges faced by entrepreneurs [36].

Several enabling factors can facilitate the positive impact of entrepreneurship on sustainable development in Africa. These include access to finance, supportive infrastructure, a favorable regulatory environment, availability of skilled labor, and a vibrant entrepreneurial ecosystem. Strengthening these factors can create an environment conducive to entrepreneurial activities and promote sustainable development. While there is a growing body of literature on entrepreneurship and sustainable development in Africa, there are still research gaps that need to be addressed. Further investigation is needed to understand the specific mechanisms through which entrepreneurship contributes to sustainable development

in different African countries. Additionally, research can explore the role of cultural, social, and historical factors in shaping entrepreneurial activities and their impact on sustainable development in Africa.

The statement of the problem regarding the role of entrepreneurship in promoting sustainable development in Africa focuses on understanding the relationship between entrepreneurship and sustainable development, specifically within the African context. It seeks to investigate how entrepreneurship can contribute to sustainable development in Africa and what factors influence this relationship. The problem statement acknowledges the potential of entrepreneurship to drive economic growth, create employment opportunities, and alleviate poverty in Africa. However, it also recognizes the challenges and barriers that entrepreneurs face in the region, such as limited access to capital, inadequate infrastructure, and lack of supportive policies and institutions.

## Objective

The major objective of this study was examine determinants of entrepreneurship Sustainable Development in Africa

### Specific objectives

- a) To examine the impact of individual factors on entrepreneurship Sustainable Development in Africa
- b) To Investigate the effect of economic factors on entrepreneurship Sustainable Development in Africa
- c) To Investigate the effect of governmental factors on entrepreneurship Sustainable Development in Africa
- d) To Investigate the effect of information technology advancement on entrepreneurship Sustainable Development in Africa
- e) To Investigate the effect of socio-cultural factors on entrepreneurship Sustainable Development in Africa

## Literature Review

### Concept of entrepreneurship sustainable development

Entrepreneurship plays a pivotal role in driving sustainable development by fostering innovation, creating job

opportunities, and addressing environmental and social challenges. Sustainable entrepreneurs are those who create businesses with a focus on producing goods and services that meet present needs without compromising the ability of future generations to meet their own needs [4,14-16,30-32,37]. These entrepreneurs build resilient businesses that adopt sustainable practices like waste reduction, renewable energy usage, and ethical sourcing, thereby contributing to the achievement of the United Nations Sustainable Development Goals [2,29,33-36,38]. By integrating economic, environmental, and social considerations into their business models, sustainable entrepreneurs pave the way for a more inclusive and sustainable future.

### Factors influence entrepreneurship sustainable development

To develop the hypothesis for this study, the researcher classified the factors affecting Entrepreneurship effectiveness in to individual factors, economic, technological, governmental system and socio-cultural factors.

**Individual factors:** The mindset and communication skills of entrepreneurs have a significant impact on entrepreneurship sustainable development in Africa [1,3,18-24]

**Economic factors:** The availability of financial resources, tax incentives, and inflation affect the effectiveness of entrepreneurship in Africa [18,19].

**Governmental factors:** Legal and regulatory changes, as well as political stability, can influence entrepreneurship sustainable development in Africa [36,39-41].

**Technological factors:** Technological advancements play a crucial role in promoting sustainable entrepreneurship in Africa [13,14].

**Socio-cultural factors:** Cultural values and work culture have an impact on entrepreneurship sustainable development in Africa [41]. The conceptual framework provides a roadmap for analyzing and understanding the complex interactions and synergies among these factors.

### Conceptual model of the study

This section provides a conceptual framework for this study based on an empirical literature review. To address the research gap on factors affecting entrepreneurship sustainable development in Africa, a conceptual framework can be developed to guide the research design and analysis. This framework aims to capture the multidimensional nature of the factors and their interrelationships within the African context. The conceptual framework could consist of the following key components: Individual-level Factors: This includes personal characteristics, skills, and experiences of entrepreneurs, such as education level, prior entrepreneurial experience, and mindset towards risk-taking and innovation. These factors shape the inclination and capacity of individuals to engage in sustainable entrepreneurship.

**Socio-cultural factors:** This dimension encompasses societal norms, cultural values, and traditions that influence entrepreneurial activities in Africa. It examines how cultural beliefs, social networks, and community support systems impact entrepreneurial motivation, opportunity recognition, and the adoption of sustainable practices.

**Economic factors:** This component explores the external conditions and contextual factors that affect entrepreneurship sustainable development. It investigates the availability of infrastructure, access to finance, presence of supportive policies, and regulatory frameworks, as well as the presence of incubators, accelerators, and other entrepreneurial support organizations.

**Technological factors:** This component delves into the role of technology in driving entrepreneurship sustainable development in Africa. It examines how access to information and communication technologies, digital platforms, and innovation ecosystems shape the growth and scalability of sustainable entrepreneurial ventures.

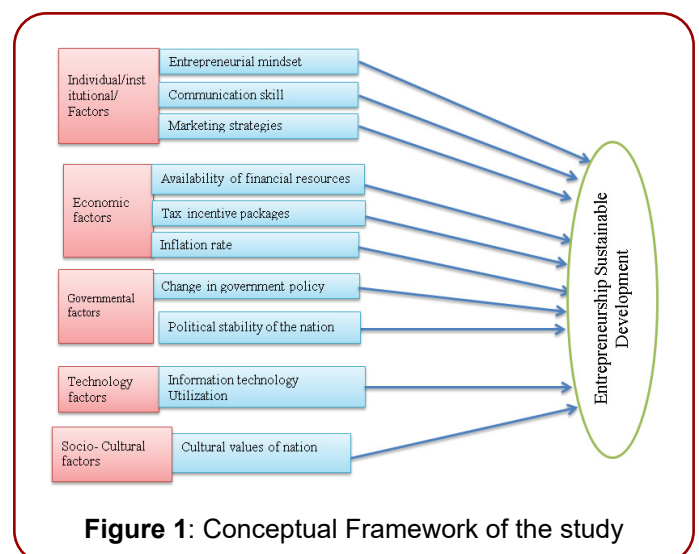
**Government related factors:** This dimension focuses on the legal, political, and governance systems that impact entrepreneurship in Africa. It investigates the ease of doing business, level of corruption, property rights protection, and the effectiveness of regulatory institutions in promoting sustainable entrepreneurship.

By considering these dimensions and their interplay, the conceptual framework provides a comprehensive understanding of the factors influencing entrepreneurship sustainable development in Africa. This framework can guide data collection, analysis, and the formulation of recommendations for policymakers, researchers, and practitioners interested in fostering sustainable entrepreneurship in the African context. Hence the following figure 1 shows the relationship between sustainable entrepreneurship developments and 10 key determinants. It explains the key variables and the relationships among them. The conceptualization helps answer the study's research questions. Hence, the following conceptual framework that developed to serve as a road map to analyze the entire analysis in the model below: (Figure 1)

## Materials and Methods

### Materials

**Survey questionnaire:** The researchers developed a survey questionnaire that was used to collect primary data from 319 small business owners in Africa. The questionnaire included items related to the determinants of entrepreneurship sustainable development, including variables such as entrepreneurial mindset, communication skills, marketing strategies, availability of financial resources, tax incentives, inflation rate, change in government policy, political stability, information technology utilization, and work culture.



**Figure 1:** Conceptual Framework of the study

## Methods

**Research design:** A mixed research method was employed, combining both qualitative and quantitative approaches. The researchers adopted a pragmatism philosophical assumption, which allowed for the integration of multiple perspectives and methods to achieve the study objective.

**Data collection:** Primary data was collected using a survey approach. The researchers administered the survey questionnaire to small business owners in Africa, obtaining responses from a sample of 319 individuals. The sample size was determined based on the feasibility of data collection within the given timeframe and available resources.

**Data analysis:** Both qualitative and quantitative methods of data analysis were employed. The qualitative data from open-ended survey questions were analyzed thematically to identify common themes and patterns related to entrepreneurship sustainable development. The quantitative data collected from the survey questionnaire were analyzed using a linear regression model. This model helped to determine the factors that significantly influenced entrepreneurship sustainable development in Africa.

**Statistical analysis:** The researchers conducted statistical analyses on the quantitative data using appropriate statistical software. They applied regression analysis to examine the relationship between the independent variables (entrepreneurial mindset, communication skills, marketing strategies, availability of financial resources, tax incentives, inflation, change in government policy, political stability, information technology utilization, and work culture) and the dependent variable (entrepreneurship sustainable development). They also examined the effects of selected variables on business income tax collection, tax evasion, and corruption.

**Interpretation of results:** The researchers interpreted the findings of the data analysis, highlighting the statistically significant variables that influenced entrepreneurship sustainable development in Africa. They identified the positive and negative effects of these variables on business

income tax collection, tax evasion, and corruption. Based on the results, the researchers provided recommendations for improving entrepreneurship sustainable development in African countries. These recommendations included experience sharing on business ideas and the improvement of existing business ventures.

## Results

### Response rate

The questionnaires are distributed to targeted 319 respondents out of which 315 of them were properly filled and returned questionnaire on the specified time period. Hence, response rate is 98.74 % which implies the majority respondents have participated in the process of data collection. High response rate was occurred by appropriate study design, proper timing and consistent follow up of participants.

### Summary of descriptive statistics

The value of 1 and 5 are Minimum and maximum values of response measured on five point Likert scale point. Mean is the average value of the response by participants while standard deviation is the variation of average value from Minimum and maximum values of responses. Entrepreneurship Sustainable Development has mean of 2.66 and standard deviation of 1.230 respectively. The independent variables have been analyzed as follow: Entrepreneurial mindset has mean of 2.82 and standard deviation of 1.250, communication skills has mean of 3.13 and standard deviation of 1.301, Marketing strategies has mean of 2.90 and standard deviation of 0.967, , Availability of financial resources has mean of 2.60 and standard deviation of 1.102, Tax Incentives has mean of 2.30 and standard deviation of 1.177, Inflation has mean of 2.94 and standard deviation of 1.21, Change in government policy has mean of 2.89 and standard deviation of 1.153, Political stability has mean of 3.03 and standard deviation of 0.919, Information technology Utilization has mean of 3.04 and standard deviation of 0.735, and Work Culture of nation has mean of 2.69 and standard deviation of 1.20 respectively (see table 1). To sum up, all variables included in this study have significant contribution to entrepreneurship sustainable development in Africa. (Table 1)

**Correlation analysis**

Correlation analysis measures the relationship between two items. The resulting value (called the “correlation coefficient”) shows if changes in one item will end in changes within the other item. Correlation may be thanks to index the degree to which two or more variables are associated with or related to one another. The correlation matrix for this study was computed as follow in table 2.

With regards to the relationship between dependent variable tax collection and independent variables with coefficient of correlation 1 indicates that each variable is perfectly correlated with each other. The result shows that, entrepreneurial mindset, communication skills, marketing strategies, availability of financial resources; tax Incentives, political stability, information technology utilization, and work culture of nation has positive correlation with entrepreneurship sustainable development in Africa at 1% level of significance. Inflation and Change in government policy has negative relationship with Entrepreneurship Sustainable Development in Africa at 5% level of significance. (Table 2)

**Regression Analysis**

Entrepreneurship Sustainable Development = -1.410+0.221 \* eentrepreneurial mindset + 0.125 \* Comminicationskill + 0.311 \* Marketing Sarategies + 0.452 \* aces to financial reseources + 0.139 \* tax incietives - 0.143 \* inflation - 0.087 \* Changein government policy + 0.043 \* Political stability of

the nation + 0.026 \* information technology utilization ++ 0.405 \* cultural values of nation + Eerror term---(2)

The above table 3 shows the regression coefficient of dependent and Independent variables.

The result shows that, entrepreneurial mindset (0.221), communication skills (0.311), marketing strategies (0.452), availability of financial resources (0.139); tax Incentives (0.143), political stability (0.043), information technology utilization (0.026), and work culture of nation (0.405) has positive and statistically significant effect on entrepreneurship sustainable development in Africa. These means one percent changes in aforementioned variables cause the positive direction to the entrepreneurship Sustainable Development in Africa. Inflation (-0.143) and Change in government policy (-0.087) have negative effect on entrepreneurship Sustainable Development in Africa which implies one unit changes in the variables leads to negative direction for entrepreneurship Sustainable Development in Africa.

**Discussion of Regression Results**

In this study, sig or p-value of the model was used to test the hypothesis make decision accordingly.

Entrepreneurial mindset has coefficient [ $\beta=0.221$ ] which is the positive and significant at one percent level of significance. Therefore, hypothesis one was not rejected by researcher. This finding is related to findings [25-28,37]

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Entrepreneurship sustainable development:	315	1	5	2.66	1.23
Entrepreneurial mind-set	315	1	5	2.82	1.25
Communication skills:	315	1	5	3.13	1.301
Marketing strategies	315	1	5	2.9	0.967
Inflation	315	1	5	2.94	1.21
Change in government policy	315	1	5	2.89	1.153
Availability of financial resources	315	1	5	2.6	1.102
Tax Incentives	315	1	5	2.5	1.177
Political stability	315	1	5	3.03	0.919
Information technology Utilization	315	1	5	3.04	0.735
Work Culture of nation	315	1	5	2.69	1.2

**Table 1:** Summary of Descriptive Statistic, Source: Survey result, 2023

		ESD	EMS	CS	MS	AFR	TI	INF	CGP	PS	ITU	WC
ESD	Pearson Correlation	1										
EMS	Pearson Correlation	.351**	1									
CS	Pearson Correlation	.187**	-.440**	1								
MS	Pearson Correlation	.446**	.372**	0.092	1							
AFR	Pearson Correlation	.396**	-0.104	.250**	-.144*	1						
TI	Pearson Correlation	.281**	.150**	0.001	-0.03	0.103	1					
Inf	Pearson Correlation	-.080*	-0.086	.188**	-.162**	.603**	-0.002	1				
CGP	Pearson Correlation	-.084*	-0.022	-0.056	-0.059	0.034	-0.024	-0.099	1			
PS	Pearson Correlation	.051*	-0.043	0.008	-0.089	0.014	0.005	-0.046	0.008	1		
ITU	Pearson Correlation	.028**	0.044	-0.055	-0.015	-0.015	0	0.026	0.012	.196**	1	
WC	Pearson Correlation	.682**	.260**	.131*	.364**	.229**	.195**	0.011	-0.003	0.085	0.044	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

**Table 2:** Pearson correlation matrix, Source: Survey result, 2023

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95.0% Confidence Interval for B		Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	-1.41	0.327		-4.311	0	-2.054	-0.766		
1 Entrepreneurial mind-set	0.221	0.042	0.224	5.255	0	0.138	0.303	0.58	1.724
Communication skills:	0.125	0.038	0.133	3.292	0.001	0.05	0.2	0.65	1.538
Marketing strategies	0.311	0.051	0.244	6.098	0	0.21	0.411	0.658	1.519
Availability of financial resources	0.452	0.049	0.405	9.156	0	0.355	0.549	0.54	1.852
Tax Incentives	0.139	0.035	0.133	3.927	0	0.069	0.209	0.918	1.09
Inflation	-0.143	0.043	-0.142	-3.347	0.001	-0.228	-0.059	0.59	1.694
Change in government policy	-0.087	0.035	-0.081	-2.461	0.014	-0.156	-0.017	0.966	1.035
Political stability	0.043	0.045	0.032	0.961	0.037	-0.045	0.132	0.933	1.072
Information technology Utilization	0.026	0.056	0.016	0.475	0.035	-0.083	0.136	0.952	1.051
Work Culture of nation	0.405	0.04	0.397	10.228	0	0.327	0.483	0.702	1.424

**Table 3:** Regression Result: Entrepreneurship Sustainable Development in Africa, Source: Survey result, 2023

who found out the relationship between entrepreneurial mindset and sustainable development in entrepreneurship, it has been found that there is a positive. In conclusion, entrepreneurial mindset has positive effect on sustainable development in entrepreneurship in Africa. By adopting an entrepreneurial mindset, entrepreneurs can create sustainable businesses that not only generate profits but also contribute to the broader goal of sustainable development. Communication skills has coefficient [ $\beta=0.311$ ] which is the positive and significant at one percent level of significance. Therefore, hypothesis two was not rejected by researcher. This finding is related to findings Research has shown that entrepreneurs with excellent communication skills are more likely to attract funding, secure partnerships, and build a strong customer base [25] which means relationship between Communication skills and sustainable development in entrepreneurship is positive; it has been found that there is a positive. In conclusion, Communication skills have positive effect on sustainable development in entrepreneurship in Africa.

Marketing strategies coefficient [ $\beta=0.452$ ] which is the positive and significant at one percent level of significance. Therefore, hypothesis three was not rejected by researcher. This finding is related to findings [5-8] suggested that marketing strategies has positive effect on sustainable development in entrepreneurship; it has been found that there is a positive. In deduction, entrepreneurial mindset has positive effect on sustainable development in entrepreneurship in Africa. By adopting marketing strategies, entrepreneurs can create sustainable businesses that not only generate profits but also contribute to the broader goal of sustainable development.

Availability of financial resources has coefficient [ $\beta=0.452$ ] which is the positive and significant at one percent level of significance. Therefore, hypothesis four was not rejected by researcher. This finding is related to findings [6-10] out the relationship between availability of financial resources and sustainable development in entrepreneurship, it has been found that there is a positive. In conclusion, availability of financial resources has positive effect on sustainable development in entrepreneurship in Africa because it is the variable with high coefficient regression above all variables incorporated in the model. Tax Inceptives has coefficient [ $\beta=0.139$ ] which is the positive and significant at one percent

level of significance. Therefore, hypothesis one was not rejected by researcher. This finding is related to findings [1,5] who found out the relationship between tax incentives and sustainable development in entrepreneurship is the positive. In supposition, a tax incentive has positive effect on sustainable development in entrepreneurship in Africa. By adopting a tax incentives government in Africa should encourages the entrepreneurs can create sustainable businesses that not only generate profits but also contribute to the broader goal of sustainable development. Inflation has coefficient [ $\beta= -0.143$ ] which is the negative and significant at one percent level of significance. Therefore, hypothesis six was not rejected by researcher. This finding is related to findings [1,3,19-25] showed that inflation has negative effect on business effectiveness. In decision, inflation has negative effect on sustainable development in entrepreneurship in Africa. By reshaping, different macroeconomic policies the governments in Africa continue the sustainable businesses by reducing or eliminating the Inflation.

Change in government policy & entrepreneurship has regression coefficient of [ $\beta=-0.087$ ] which is the negative and significant at five percent level of significance. Therefore, hypothesis one was not rejected by researcher. This finding is related to findings Bloom et al. and Adeoti, & Adekeye, change in government policies has negative effect on firms' investment decisions and performance [12,7]. In conclusion, Change in government policy has negative effect on sustainable development in entrepreneurship in Africa. By adopting a consistent policies and procedures, entrepreneurs can create sustainable businesses that not only generate profits but also contribute to the broader goal of sustainable development. Political stability has coefficient [ $\beta=0.043$ ] which is the positive and significant at five percent level of significance.

Therefore, hypothesis eight was not rejected by researcher. This finding is related to finding [1,3,19-25] who found out the stable political environment has positive contribution to business sustainable development. So, the governments in Africa should be politically stabilized to foster the good environment for business sustainable development. Information technology Utilization has coefficient [ $\beta=0.026$ ] which is the positive and significant at one percent level of significance. Therefore, hypothesis one was not rejected



by researcher. This finding is related to findings [6,25] explored the relationship between Information technology Utilization and sustainable development. They found that driven by technological innovation, can lead to sustainable development outcomes by creating new economic opportunities, promoting employment, and fostering environmental innovations.

The relationship between Information technology Utilization and sustainable development in entrepreneurship is a positive. In conclusion, entrepreneurial mindset has positive effect on sustainable development in entrepreneurship in Africa. An Information technology Utilization can create sustainable businesses that not only generate profits but also contribute to the broader goal of sustainable development of Africa. Work Culture of nation has coefficient [ $\beta=0.405$ ] which is the positive and significant at 1% level of significance. Therefore, hypothesis tent was not rejected by researcher. The regression coefficient of work culture of the nation is the higher next to coefficient of Work Culture of nation. This finding is related to finding [3,20,21] who suggested that work culture of an organization plays a significant role in shaping its business performance.

A positive work culture fosters employee engagement, satisfaction, and productivity, which in turn positively impacts business outcomes such as profitability, customer satisfaction, and innovation. Research has consistently shown that organizations with a strong and supportive work culture tend to have higher levels of employee commitment and motivation, leading to better performance and higher levels of organizational success. Additionally, a study by Deloitte found that companies with a strong focus on culture outperformed their competitors in terms of revenue growth and employee retention [5-9]. Therefore, organizations that prioritize and invest in cultivating a positive work culture are more likely to experience improved business Sustainable Development.

## Conclusion and Recommendation

In conclusion, this study examined the determinants of entrepreneurship sustainable development in Africa using a mixed research method with a pragmatism philosophical assumption. The findings indicate that several factors play

a significant role in promoting entrepreneurship sustainable development in Africa, including entrepreneurial mindset, communication skills, marketing strategies, availability of financial resources, tax incentives, political stability, information technology utilization, and work culture. These factors have a positive impact on business income tax collection, while tax evasion and corruption have a negative effect. However, it was found that inflation and change in government policy have a negative impact on entrepreneurship and sustainable development. This suggests the need for governments in Africa to address these challenges and create an enabling environment for sustainable entrepreneurship. Based on these findings, it is recommended that countries in Africa focus on experience sharing and collaboration among entrepreneurs to foster the growth and development of sustainable businesses. Additionally, efforts should be made to improve existing business ventures and provide support in terms of financial resources and tax incentives. By implementing these recommendations, African countries have the potential to enhance entrepreneurship sustainable development and create a conducive environment for economic growth, job creation, and poverty reduction.

## Direction for Future Research

Based on the findings of this study, there are several directions for future research that can contribute to a deeper understanding of the determinants of entrepreneurship sustainable development in Africa.

**Comparative analysis:** Conducting comparative studies across different countries in Africa can help identify contextual factors that influence entrepreneurship sustainable development. Examining variations in entrepreneurship policies, cultural norms, and economic conditions can provide valuable insights into effective strategies for promoting sustainable development.

**Longitudinal studies:** Conducting longitudinal studies that track the progress of small businesses over an extended period of time can provide a more comprehensive understanding of the long-term effects of determinants on entrepreneurship sustainable development. This can help identify patterns and trends that may not be evident in cross-sectional studies.

**Qualitative exploration:** While this study used both qualitative and quantitative methods, future research could delve deeper into the qualitative aspects of entrepreneurship sustainable development. In-depth interviews and case studies can provide a richer understanding of the underlying motivations, challenges, and strategies of small business owners in Africa.

**Role of education and training:** Investigating the role of education and training in entrepreneurship sustainable development could be beneficial. This could include examining the impact of entrepreneurship education programs on business success, as well as exploring the importance of vocational training and skill development for small business owners.

**Sector-specific studies:** Focusing on specific sectors, such as agriculture, technology, or tourism, can provide insights into sector-specific determinants of entrepreneurship sustainable development. This can help identify industry-specific barriers and opportunities for promoting sustainable development.

**Policy analysis:** Conducting policy analysis to evaluate the effectiveness of entrepreneurship policies and programs in Africa can contribute to evidence-based policymaking. Identifying gaps and areas for improvement in existing policies can guide policymakers in developing more effective strategies to support entrepreneurship sustainable development.

**Cross-cultural studies:** Comparing entrepreneurship sustainable development practices across different cultures and regions within Africa can help identify cultural factors that influence entrepreneurial behavior and

success. Understanding cultural nuances and their impact on entrepreneurship can inform tailor-made strategies for each region.

**Impact of digital technologies:** Investigating the role of digital technologies in promoting entrepreneurship sustainable development can be a valuable area of research. Understanding how digital platforms, e-commerce, and other technological advancements can be leveraged by small businesses in Africa can uncover new opportunities for growth and development.

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