FORMS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN SMALL AND MEDIUM ENTERPRISES (SMEs):

A MULTISITE GROUNDED THEORY STUDY OF COMMUNITY EXPERT OBSERVATIONS AND SME EXPERIENCES

**Thesis submitted in accordance with the requirements of the
University of Liverpool for the degree of Doctor of Business Administration
by Memuna Kanu Williams**

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ABSTRACT

Title: Forms of Corporate Social Responsibility (CSR) in Small and Medium Enterprises (SMEs): A Multisite Grounded Theory Study of Community Expert Observations and SME Experiences [Short Title: SME CSR Study]

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Purpose: In response to questions about how to develop corporate social responsibility (CSR) programs in the researcher's international SME and to preliminary findings on the trends and global social value of these programs, the objectives of the SME CSR Study were to learn how CSR takes place in SMEs and to generate a theoretical explanation for the process of CSR development in SMEs. A systematic review of literature on various forms of SME CSR substantiated the need for the study.

Methodology and Methods: The study therefore used grounded theory and its interpretivism, constructivism, interactionism and pragmatism for its ability to fulfill the research objectives. Twenty-seven participants were recruited in Africa and in North America.

Findings and Discussion: Participant interviews were analyzed towards a theory of CSR development in SMEs over 13 categories and four phases. The study found that SME and large business CSR are different. It confirmed that SMEs develop CSR innovatively. Further, it detailed that they do so with novel goods and services. It found that culture drives social responsibility (SR), but that SMEs do not use formal strategies to develop CSR. The study found that SME CSR is developed intentionally, yields intangible benefits, is embedded, and takes longer to develop. The study also found that the strategic forms of SME and large business CSR are more alike, confirmed that strategic forms of SME CSR are hard to reverse, and suggested that SME CSR is important to strategic forms of SME CSR programs because the latter build on earlier CSR phases. Unlike traditional forms of SME CSR, strategic forms of SME CSR use planning and documentation. SME CSR is about engaging with community and stakeholders. The study's limitations are that few SMEs and geographical areas were studied, under-resourced businesses were omitted, and a single researcher conducted the full study.

Originality and Value: Future practitioners can use the study's findings on SME CSR as a tool to (1) teach about CSR and strategic forms of CSR, (2) build SME CSR programs in diverse locations, (3) clarify opportunities for collaboration with internal and external stakeholders, (4) assess the development of CSR in SMEs, (5) test the various links between and among the various categories in the findings, (6) replicate the findings of the study, (7) extend a study of the same type to more SMEs, (8) extend a study of the same type to more geographical locations, and (9) extend to business that are more under-resourced than those considered in this study.

Key Words: Business and Society, Corporate Social Responsibility (CSR), Entrepreneurship, Innovation, Small and Medium Enterprise (SME), Strategic CSR, Local Communities, Strategy

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LIST OF ABBREVIATIONS

B-CORP	Benefit Corporation
CO	Community Organization
CRP	Center for Responsive Politics
CSR	Corporate Social Responsibility
DBA	Doctor of Business Administration
DDP	Doctoral Development Plan
ESG	Environmental, Social, and Governance
GT	Grounded Theory
ISO	International Standards Organization
LEED	Leadership in Energy and Environmental Design
MDG	Millennium Development Goal
MSCI	Morgan Stanley Capital International
OECD	Organization for Economic Cooperation and Development
SBA	Small Business Administration
SAM	Sustainable Asset Management
SDG	Sustainable Development Goal
SME	Small and Medium Enterprise
SR	Social Responsibility
TCFD	Task Force on Climate-Related Financial Disclosures
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
US	United States
WBCSD	World Business Council for Sustainable Development

DEDICATION

This project is dedicated to the memory of Dr. Sheka Hassan Kanu. Throughout your life, even as fate took you to far-flung places around the world, you never forgot the community where you were born and raised. After you completed your PhD, much of your work focused on supporting individuals and organizations from your community to grow through education and to have the resources they needed to remain healthy. The community returned your love when you died by turning out in droves to stand by the roadside and salute you for your life's work. I remain proud to have been a cherished daughter of yours. Thank you for blazing the trail all those years ago. You are the embodiment of the spirit of the generous professionals who have shared their stories for this work.

ACKNOWLEDGMENT

AUTHOR'S DECLARATION

This thesis is my own original work and uses proper referencing. It was completed in the 2020/21 academic year and has not been submitted to any other university or reported elsewhere. It was completed under the supervision of Dr. David Higgins. There was no funding source for the study.

1.1 Introduction

CSR has variously been defined as the voluntary integration – not mandatory or required by law – of stakeholders' social, environmental, philanthropic, and governance concerns into business operations, for short-term benefit over one to two years, in response to changing societal expectations (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Bansal et al., 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Jamali et al., 2016, Kim and Lee, 2018, Nejati et al., 2017, Spence, 2014, Turyakira et al., 2014, Wirth et al., 2016). Nejati et al. (2017), citing Choi and Behling (1997) and Soltani and Wilkinson (2010), calls this short-term view of CSR "tactical." Ooi et al. (2017) call it "traditional" or "philanthropic" and draw a direct distinction between it and strategic CSR (SCSR). For a common understanding throughout this study, tactical, traditional, and philanthropic forms of CSR will be referred to as "CSR."

As CSR has evolved, a more recent iteration of it has emerged, which is called "strategic CSR" (SCSR). SCSR is defined as a firm's obligation and responsibility to voluntarily and proactively plan to commit resources linked to its organizational mission and core capabilities, and therefore involving the whole organization, to innovatively, lawfully, and normatively solve problems towards meeting strategic objectives. The company thereby obtains substantial business benefits and competitive advantage while also benefiting society – including employees, families, the community, and the environment – and the economy and meeting philanthropic responsibilities (Ahen and Zettinig, 2015, Bansal et al., 2015, Bylok, 2016, Jamali et al., 2015, Kim et al., 2018, Marques-Mendes and Santos, 2016, Ooi et al., 2017, Stoian and Gilman, 2017).

Today, CSR in large companies (those with 250 or more employees) is evolving, gaining acceptance, delivering business and community benefits, and being increasingly demanded (Ahen and Zettinig, 2015, Bylok, 2016, Campbell and Park, 2017, Gelbmann, 2010, Jamali et al., 2015, Kim et al., 2018, Nejati et al., 2017, Ooi et al., 2017, Stoian and Gilman, 2017, Werther and Chandler, 2005, Yin and Jamali, 2016, Zbuchea and Pinzaru, 2017). It emerged from the nature of corporations and the way they did business historically. Over time and through debate, social responsibility (SR) in these entities evolved to where it is today (Ahen and Zettinig, 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Kim et al., 2018, Marques-Mendes and Santos, 2016, Ooi et al., 2017, Ortiz-Avram et al., 2018, Stoian and Gilman, 2017, Werther and Chandler, 2005, Wirth et al., 2016).

A distinguishing feature of modern corporations is separation of ownership and control. Historically, they have had the type of formal, contracted approaches and hierarchical structures that are typical

of an outlook based on principles and utility. For a long time now, by law, a public corporation's purpose has been to benefit shareholders and not anybody else (Berk, 2015). This means that corporations focus on their responsibility to maximize shareholder value. In the United States (US), this was not the case before the Civil War, when corporations were public and required to act in a manner that served the public good. Since then, they have been accountable only for having to operate within the confines of the law (Roach, 2007).

The singular focus on shareholder primacy has often translated into actions like seizing land and natural resources from indigenous people, commodifying factors of production (e.g., land, labor, and raw materials), human rights abuses, inappropriate use of corporate political power in developing economies with weaker regulatory regimes, active lobbying, large amounts of debt financing, and heavy spending on deceptive advertising (Ahen and Zettinig, 2015). The firm's pursuit of profits, power, influence, and capital accumulation through bribery and corruption became a priority, leading to systemic risks. Corporations became home to the relentless and greedy pursuit of expansion, hypocrisy, and unethical leadership (Ahen and Zettinig, 2015).

Over time, a populist movement against corporate power, antitrust laws, Keynesian economics, and strong labor movements served as countervailing forces to the trajectory of corporations. While discontent remains, political shifts and consolidation have made it possible for corporations to pursue their aims (Roach, 2007). Eventually, to prevent competitive disadvantage, they started to adopt a defensive corporate responsibility strategy. Today, with recent benefit corporation (B-Corp) legislation in several US states creating a new classification that allows organizations to legally pursue activities for social benefit instead of profit (Berk, 2015), corporations are increasingly pursuing proactive corporate responsibility strategies for competitive advantage when the benefit outweighs the cost. As sustainability and SR become the main activities of companies in a fast-changing management environment, balancing the growth of enterprises and society is becoming a strategic corporate activity. In this context, corporations can grow sustainably only when they fulfill their responsibilities to society by determining what their social responsibilities are and by making decisions with the purpose and values of society in mind (Ahen and Zettinig, 2015, Berk, 2015, Kim et al., 2018, Spence, 2014, Stoian and Gilman, 2017).

These snapshots of corporations and their history with CSR, selected from about the last five years of literature on CSR, SCSR, and SMEs, provide a somewhat generalized and simple view of both the historic nature of corporations and their adoption of CSR. It is unlikely, for example, that all

corporations have been bad actors, or that all corporations have adopted socially responsible practices despite coming under increasing pressure to do so. Nevertheless, as pointed out in these pieces, these transgressions and reformations have taken place and likely continue today.

Although simple and perhaps lacking nuance about the underlying complexity, a picture is provided of how corporations behaved and how that behavior has evolved. It provides a starting point from which scholars and practitioners can continue to ask questions about the current status quo and how to continue to improve upon it. For example, to the extent that the very act of creating an artificial person created structural issues that allowed owners, agents, and employees to de-personalize or distance themselves from what corporations were doing in society, then structural changes, such as their re-imagination as B-Corps, might be just the start of changes that are needed.

1.2 The Research Context
1.2.1 Purpose of the SME CSR Study

SMEs are defined as businesses with 1 to 249 employees (OECD nd). Although other definitions of SMEs abound considering the complexity of these businesses (Curran and Blackburn, 2001), because the OECD has found that breaking down business sizes based on the number of employees allows for the greatest comparability across countries, in this study, SMEs will refer to companies with 1 to 249 employees and large enterprises or corporations to those with 250 employees or more. SMEs today accept the idea of CSR and apply it in their businesses (Berk, 2015, Martínez-Martínez et al., 2017, Ortiz-Avram et al., 2018, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017). However, questions can arise about whether, how, and why these programs are implemented in these businesses, and these questions have not necessarily been answered in a way that fits these contexts. These types of questions arising has been the case in the business of the researcher of this study, who is a Doctor of Business Administration (DBA) candidate and co-owns an SME that has been present in the US, Canada, Nigeria, Kenya, and South Africa. The purpose of this study is therefore, as part of a DBA program, to explore SME CSR in parts of the world where the researcher's SME has had a presence. This chapter will therefore preliminarily look at issues that might give rise to this type of observation about SME CSR today and propose a closer study of these programs in SMEs based on the information found. It will start with the researcher's interest in the study, as well as the known benefits of and impediments to CSR for SMEs. It will then set out the study's aims and the research questions that will guide it.

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1.2.2 CSR in Context for an SME

By the time the principal researcher started in business over a decade ago, the history and practices of corporations were well established. Moreover, geopolitical and economic shifts were widening income and wealth gaps in many parts of the world (Dreier and Appelbaum, 1991, Segal, 2007, Utendorf, 1998). The poor and disenfranchised faced numerous social problems, including turning to social vices (drugs and alcohol), food insecurity, constrained access to healthcare, migration patterns to and from countries, family breakdown, mistrust of national governments, and distrust of businesses seen as causing economic hardship (Growlery, 1994). In addition to the competitive, legal, and strategic trends described above, a desire to address these frictions had therefore also made it normal for distrusted businesses, big and small, to try to address social problems through good corporate citizenship.

Like other SMEs, that of the principal researcher wanted to do its part in this context. Coupling this with a desire for greater impact and to drive socio-economic improvements through aspects of business management, it therefore committed in its mission to being a socially responsible "corporate" citizen by giving back to the communities in which it lived. In recent years, it has given at least $25,000 in annual donations and 24,000 hours in five countries to organizations working on various social problems, causes, and interests.

The giving commitment assumed that CSR to address social problems through financial donations and time would provide an added benefit to the business and its communities. However, despite the company's support for this commitment, there was not a discernible impact on the business or the communities in which the company was present, nor did it have a strong sense that the communities appreciated the efforts. Nevertheless, studies of CSR in corporations and in SMEs show that CSR can be instrumental despite its many potential drawbacks and that SCSR delivers macro- and micro-level benefits.

1.2.3 Benefits of CSR and SCSR and a Call to All Businesses

CSR can be seen as a charitable deed. As such, a few drawbacks about it are noted. These include brand or reputation risk, lack of sustainability, and CSR being seen as more of a cost or constraint (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Bansal et al., 2015, Berk, 2015, Werther and Chandler, 2005).

At the macro level, strategic forms of CSR deliver economic benefits, including an improved business environment, access to capital, and firm success (Aragón et al., 2015, Berk, 2015, Jamali et al., 2015,

Martínez-Martínez et al., 2017, Nejati et al., 2017, Ortiz-Avram et al., 2018). At the micro level, strategic forms of CSR deliver even more benefits. The first set of benefits are reputation and trustworthiness with all stakeholders generally and with society, communities, investors, and shareholders in particular (Aragón et al., 2015, Berk, 2015, Gelbmann, 2010, Kim and Lee, 2018, Nejati et al., 2017, Ortiz-Avram et al., 2018, Yin and Jamali, 2016, Zbuchea and Pinzaru, 2017). The second set of benefits are those with employees and customers. With employees, expectations are met, leading to good attitude, commitment, and positive behaviors (Aragón et al., 2015, Martínez-Martínez et al., 2017). With customers, strategic forms of CSR create good perceptions and reassurance and engender loyalty and advocacy (Agus Harjoto and Salas, 2017, Gelbmann, 2010, Kim and Lee, 2018, Martínez-Martínez et al., 2017). Strategic forms of CSR are also associated with ethical behavior and taking opportunities to innovate and differentiate (Aragón et al., 2015, Berk, 2015, Martínez-Martínez et al., 2017, Nejati et al., 2017, Ortiz-Avram et al., 2018). Businesses enjoy brand recognition, perception, and insurance and competitive advantages.

Today, the United Nations (UN) Global Compact calls upon companies of all sizes to collaborate and innovate to align their strategies and operations with universal principles of human rights, labor, environment, and anti-corruption, and to take actions that advance societal goals. These goals are embodied in the 17 UN Sustainable Development Goals (SDGs), which all 193 member states of the UN ratified in 2015 and committed to achieving by 2030. Broadly speaking, the societal goals which the Compact and the SDGs cover include ending all forms of poverty, fighting inequalities, tackling climate change, and ensuring no one is left behind. The aim is to quickly transform the world through business and to take CSR from the fringes to the mainstream (https://www.unglobalcompact.org/).

1.3 The Organizational Issue

Despite the progression of the idea of CSR; the imperative and desire of all businesses to act responsibly in the context of known benefits, drawbacks, and constraints, including in the researcher's SME; and the global demand for more businesses to use these programs to advance societal goals quickly, CSR remains at the fringes for many SMEs. These businesses and their stakeholders still often lack the clarity, motivation, and resources – time, knowledge, skills, money – to develop complex CSR programs end to end and optimize them for their and society's benefit (Bylok, 2016). It is precisely questions of utility and issues of clarity and knowledge that raised doubts for the researcher's SME. Indeed, even though SMEs make up more than 90% of businesses in most parts of the world and employ 50–60% of the world's population (Bureau for Economic Research, 2016, Ciubotariu, 2013, Innovation Science and Economic Development Canada, 2016, Kushnir et al., 2010, Neagu, 2016,

OECD, nd, Tom et al., 2016), the UN has found it difficult to get SMEs to engage with the Global Compact (https://www.unglobalcompact.org/engage-locally/manage/reports).

The clarity, motivation, and resource constraints on more mainstream adoption and use of SME CSR could arise for different reasons. SME CSR is not as well understood as it could be since, by definition, CSR was developed from the perspective of corporations. Accordingly, most of what is known about these programs and their benefits has been learned from how they take place in large enterprises. Studies of CSR are often quantitative, such that they are frequently missing the direct voices of those developing CSR programs (Ortiz-Avram et al., 2018, Turyakira et al., 2014). Moreover, there is also often little situational differentiation in discussions about CSR, and it has largely been studied in developed countries (Berk, 2015, Jamali et al., 2016, Kim et al., 2018, Yin and Jamali, 2016). Additionally, studies of CSR often study just one part of the process rather than all of it (Ortiz-Avram et al., 2018, Marques-Mendes and Santos, 2016).

Many of these observations about the nature of CSR studies are from academia. However, they also apply in practice, as for example in the business of the researcher. Furthermore, the knowledge these studies generate and omit could be having a real impact on practice. For example, businesses like SMEs in developed and developing countries, which are underrepresented in these studies or whose voices are absent from them, might not be able to relate to what is "known" about CSR or think that it applies to them. Such obstacles, then, could be affecting whether SMEs adopt CSR and, if they adopt it, how it is designed in their businesses. In turn, and considering the known benefits and drawbacks of various forms of CSR, this could be decreasing their economic, financial, and productivity strengths and weakening their brands. Indeed, it could be preventing SMEs from progressing faster and better towards advancing societal goals and being more engaged in global SR initiatives. To help address these issues, steps can be taken to properly understand the CSR development process in SMEs through further study of the newer, more strategic and beneficial form of SR in diverse contexts where such study may have been neglected. This is what this DBA study sets out to do.

Given the early indications of current trends in SR and socioeconomics, the utility of CSR, and the desire of and demand for all businesses to do more while SMEs face constraints in carrying out CSR, this study will therefore aim to study the process of CSR development in SMEs to better understand how SR takes place in SMEs in different parts of the world. In so doing, it will support the ideas of leaving no one behind, moving SME CSR further into the mainstream – both of these per the Global Compact – adding to practical and theoretical knowledge of SME CSR, hearing directly from those with experience with

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SME CSR, differentiating among SME CSR programs within and across certain countries, and looking at the whole process of SME CSR design end to end. Questions to be considered include why SMEs start CSR programs; what the trajectory of the programs is; how they design them; on which stakeholders they focus; and what the relevance, benefit, and impact of the programs are to them and their communities. Such an exploration could give SMEs greater clarity and knowledge towards optimizing their CSR programs so that they can be transformed into ones that have clear, intentional, participatory, and results-driven designs with the potential to further enhance the acknowledged value of SMEs (Ciubotariu, 2013, Innovation Science and Economic Development Canada, 2016, Kushnir et al., 2010, Neagu, 2016, Tom et al., 2016) in terms of their performance, role in communities, and status as contributors to advancing societal goals. This will potentially provide an opportunity to learn for the researcher and her business, benefit other SMEs, create impact on local communities in a way that is meaningful to them, and produce knowledge to be shared with interested third parties.

The study will consider the process of CSR development by:

a.   looking at SMEs that may be starting to adopt corporate-style CSR programs (Blowfield and Dolan, 2014, Growlery, 1994, Mintzberg and Srinivas, 2009, Schrader et al., 2012, Segal, 2007, Visser and Kymal, 2015).

b.   tapping into the voice of communities in the way SR programs increasingly demand (Blowfield and Dolan, 2014, Growlery, 1994, Mintzberg and Srinivas, 2009, Schrader et al., 2012, Segal, 2007, Visser and Kymal, 2015).

1.4 Research Questions
The study will therefore focus on the following primary research question:

•   How do SMEs develop CSR in local communities around the world?

Subsidiary questions will be:

•   What role do local communities play in developing SR programs?

•   How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs?

Findings from this research could clarify how CSR takes place in SMEs and shed light on the motivation, design, and structure of SME SR programs and the relevance, benefit, and impact of those programs on SMEs and society. They also could help increase the pace at which societal goals are advanced and position SMEs for stronger performance. The results of the research could be instructive to a range of stakeholders, including corporations, public policy makers, funders, philanthropists, employees, and

community organizations, for decisions about when and how to leverage SME development in local communities. Moreover, they can provide future researchers with material for additional empirical research.

2.1 Introduction
2.1.1 Rationale and Organization

The literature reviewed for this study has already helped fulfill one of the first purposes of undertaking a review of the literature. This is to help frame the research problem and refine research questions (Boote and Beile, 2005, Bloomberg and Volpe, 2008, Marshall and Rossman, 2016), as was done in Chapter 1. With support from some literature, Chapter 1 of the SME CSR Study argued that CSR developed from the standpoint of large businesses. It is evolving and gaining acceptance, delivering business and community benefits, and being increasingly demanded to help address socio-economic problems. Furthermore, while many SMEs today accept the view of CSR that has developed and enjoy similar benefits from it to large businesses, and while some studies on the topic in SMEs have taken place, SMEs face impediments to implementing CSR, and there can be questions about the suitability of these programs for their businesses. For example, the CSR programs in the North American and African locations of the researcher's business raised questions despite the company's strong commitment to the idea of CSR. Given the significance of SMEs' contribution to local communities and economies today, attempting to better understand CSR in their contexts could therefore have implications for society. Today's status quo on CSR therefore provides a baseline against which critical questions can be asked and possible additional improvements can be suggested to CSR programs in SMEs.

This literature review chapter extends the foundational work of the literature review to the core functions to be performed for a study of this type. Beyond supporting the study preliminaries, these functions include enabling researchers to understand the current state of knowledge on the topic (Bloomberg and Volpe, 2008). By critically looking at existing literature, gaps in current knowledge can be identified to provide evidence for any claims being made about the literature and to focus the study (Bloomberg and Volpe, 2008, Creswell, 2014, Thorpe and Holt, 2008). Moreover, presenting the results of the literature places the research in the historical context of research from which new understanding can be built (Bloomberg and Volpe, 2008).

A number of different steps were taken to build this type of foundation for this study. The aims for the literature review were articulated, and then keywords were used to locate mostly primary and some secondary literature sources using at least nine databases and journals, reviews, dissertation abstracts, and conference papers. The documents and relevant passages from them were saved in the qualitative data analysis program Atlas.ti. These were then analyzed and organized into conceptual, historical, and methodological themes and critically analyzed, synthesized, integrated, and used to develop the

conceptual framework for the research (Bloomberg and Volpe, 2008, Creswell, 2014, Thorpe and Holt, 2008). Having conducted this systematic identification, location, and analysis of the recent literature, some underlying assumptions and gaps in focusing on CSR in SME contexts to date became apparent. Specific gaps observed are the need for qualitative research to be done on SME CSR; for research to apply CSR to a wider range of contexts, including the emerging, transitional, and developing world (Jamali et al., 2016, Yin and Jamali, 2016, Turyakira et al., 2014); and for studies to target CSR experts in various countries to compare different regions or conduct cross-country comparisons. These gaps were addressed as part of this study. As will be detailed in the chapter, the assessment was reached that, although SR is important to large businesses and to SMEs and their local communities, with the academic literature on SR largely focusing on corporations in just a few parts of the world, that on SME CSR, in some respects, can be seen as inadequate and underdeveloped.

This review will therefore support the two aims of the SME CSR Study. These are to generate a theoretical explanation of the process of CSR development in SMEs to better understand how SR takes place in SMEs in local communities in different parts of the world and to develop the theory and understanding to give SMEs and their stakeholders greater clarity in SR decision-making. The question, "How do SMEs develop CSR in local communities around the world?" will guide the study. The following two subsidiary questions will also be explored: (1) What role do local communities play in developing SR programs? (2) How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs? The literature review will support these study aims by discussing three major issues in recent literature that highlight and facilitate the dynamics in the literature and that point to the need for a study of SME SR in communities in multiple locations, using a qualitative method. Later, the literature will be used to assess the findings of the study (Bloomberg and Volpe, 2008, Creswell, 2014).

2.1.2 Understanding CSR and the Contexts in Which It Takes Place

This review will first cover the economic and other differences between large enterprises and SMEs, which indicate that SMEs merit investigation, separate from corporations, in the area of CSR (Berk, 2015, Nejati et al., 2017, Ortiz-Avram et al., 2018, Vázquez-Carrasco and López-Pérez, 2012, Zbuchea and Pinzaru, 2017). These contrasts require them to be treated differently in terms of SR because they experience different issues from one another (Berk, 2015, Ortiz-Avram et al., 2018, Stoian and Gilman, 2017).

The second issue the review will cover is the details arising from the definitions and characteristics, history, and dimensions of CSR, which are at the nexus of three interrelated themes: (1) the continuing development of SR; (2) its acknowledged importance for all businesses, communities, and society; and (3) the inadequate and underdeveloped literature on SME CSR (Bansal et al., 2015, Spence, 2014, Turyakira et al., 2014) in light of the development and importance of SR.

The third issue the review will cover is that while processes of CSR development can be discerned from existing studies, a study of the whole process does not seem to be available. This becomes apparent when examining the effects of CSR in corporations and in SMEs.

2.2 Economic and Other Differences between Large Enterprises and SMEs

In line with what is found in this literature review, Martínez-Martínez et al. (2017), citing Morsing and Perrini (2009) and others, find that CSR has been less researched in SMEs compared to large firms. This is even though SMEs have a wide ambit in social and economic issues in relation to large corporations. The literature considered for this review articulates a broad consensus that SMEs are an important and sizable economic force and that in light of their economic contribution, they deserve to be studied on the issues of CSR (Berk, 2015, Nejati et al., 2017, Ortiz-Avram et al., 2018, Vázquez-Carrasco and López-Pérez, 2012, Zbuchea and Pinzaru, 2017). Unfortunately, the metrics and descriptions about SMEs in recent literature are cited as though they are necessary conditions for SMEs to be studied, and there are few comparisons and contrasts to their larger counterparts, even where there are opportunities for these to be made.

2.2.1 The Economic View of SMEs

In the literature considered for this review, the metrics that SMEs make up 90% of businesses and 50–60% of employment globally are cited most often, followed by the metric that SMEs make up 95% of private businesses (Dey et al., 2018, Jamali et al., 2016, Spence, 2014, Stoian and Gilman, 2017). Generally, SMEs are said to be growing in significance and to make up most businesses in many parts of the world. They are described as dynamic and crucial players in local communities (Stoian and Gilman, 2017) and important backbones of healthy economic growth and vitality through employment (Corazza, 2018, Jamali et al., 2016).

For the US, the literature frequently cites that SMEs have created 65% of net new jobs over the past 20 years and employ 49–50% of private sector employees. This is followed by the 60,000,000 employed in SMEs in the US and the fact that SMEs make up 99.7% of businesses in the US. The declining size of

SMEs in recent years and the 7,600,000 establishments are often mentioned (Berk, 2015, Spence, 2014). These numbers from the literature align with current data from the US Small Business Administration (US SBA, 2018), which indicates that in the US in 2018, SMEs made up 99.9% of US businesses and employed 47.5% (nearly half) of US employees, for a sustained total since 2008 of 58,900,000 employees. The SBA also cites that these companies created between 63% and 65% of the net new jobs between 1993 and mid-2013 (Berk, 2015). In 2016, the median income for individuals self-employed at their own incorporated businesses was $50,347, and at unincorporated firms, $23,060 (US SBA, 2018). Several of the companies exporting goods from the US in 2015 were SMEs, which generated 32.9% of the United States' total exports.

In discussions of Europe, the metric that SMEs provide 67% of private sector jobs is often seen, or that there are 5,600,000 SMEs in the UK. (Spence, 2014). Discussions of SMEs in Europe often describe them as the backbone of the European economic system. These discussions most often point out both the positive and negative contributions that SMEs make to environmental pollution and social impacts (Corazza, 2018).

Although Dey (2018) provides some specific metrics for India (40% of workforce employed, 40% of total exports, 45% contribution to manufacturing output, and 13,000,000 SMEs), SMEs' contribution in developing countries is often not supported by any metrics. Instead, it is described in terms such as contributing significantly to job creation and poverty alleviation due to production processes being labor-intensive and employment growth being significant (Jamali et al., 2016).

2.2.2 The Economic View of Large Enterprises

Direct comparisons with large enterprises in the discussion of SMEs are largely omitted in the articles reviewed; however, information on large enterprises is available elsewhere, and that available data has similar and different areas of focus compared to that for SMEs.

As of 2005, the number of large enterprises worldwide had increased to 75,000, from 35,000 in 1990, according to the United Nations Conference on Trade and Development (Roach, 2007). Many of them are multinational corporations, a term often used interchangeably with transnational corporations and global corporations. Some 73% of them are headquartered in industrial economies. Large enterprises with more than 250 employees make up less than 1% of businesses but account for between 15% and 60% of value added depending on the country. They have an impact on the lives of billions of people every day. While data on all large enterprises' contribution to the world's $36.9 trillion gross domestic

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product is not available, it is believed that 20% is a reasonable estimated contribution (Roach, 2007). The world's 100 largest firms accounted for 4.3% of global economic activity in 2000 in terms of value added (firm sales less the amount paid to other firms for inputs), a share that had grown from 3.5% in the 1990s. The top 50 global corporations increased the value of the capital assets they owned by 686% between 1983 and 2001. However, this growth was not matched by a comparable growth in employment. Circa 2002, they employed 1.6% of the global labor force of 20 million people, and employment increased only 2.3 times between 1983 and 2005 (Roach, 2007).

In 2003, non-bank US corporations contributed $2.7 trillion, or about 7% of the world's gross domestic product (Roach, 2007). Large enterprises accounted for about 22.3% of private sector output and 28.8% of non-residential capital investment (Business-Round-Table, 2010). They accounted for 42.8% of the United States' total goods exported to the rest of the world (Business-Round-Table, 2010). Large enterprises make up 0.1% to 0.3% of businesses in the US but create one out of every three new jobs (Business-Round-Table, 2010). However, in the 1990s and early 2000s, they had cut as many jobs in the US as they had created since 1990 (Harrision, 2013). They employ 45% of the workforce and have contributed 65% of the jobs created since 1990 (Harrision, 2013). They accounted for 18.5% of total private sector payroll employment (Business-Round-Table, 2010). Large enterprise jobs may be more valuable because historically, large enterprises have been able to pay significantly higher salaries than their smaller counterparts. Their per-worker average was $65,066 (Business-Round-Table, 2010).

2.2.3 The Social View of SMEs

SMEs are not just smaller versions of large enterprises. One of the ways in which they differ from corporations is in their ownership structures (Berk, 2015, Corazza, 2018). They have slightly different core stakeholders, including employees, family, small local competitors, suppliers, the local community, and customers (Jamali et al., 2016, Spence, 2014). SMEs are often managed by their owners (Aragón et al., 2015, Corazza, 2018). The role of the owner-manager is personal, linked to the person of the founder, and based on personal relationships and informality (Aragón et al., 2015, Corazza, 2018, Jamali et al., 2016, Spence, 2014). There is an emphasis on relationships and the network, which are highly personalized and use informal means of communication (Aragón et al., 2015, Corazza, 2018, Jamali et al., 2016, Martínez-Martínez et al., 2017, Spence, 2014). Employees are extremely important to how the organization is run due to the closeness of the working environment (Corazza, 2018, Jamali et al., 2016, Martínez-Martínez et al., 2017, Spence, 2014). SMEs are independent, multitasking, and local in operations and are described as profit "satisficers," not profit maximizers (Aragón et al., 2015, Spence, 2014). They have both financial and non-financial motivations

(Dey et al., 2018, Spence, 2014). They are financed by the owner-managers' personal savings, credit cards, angel investors, and venture capital firms (Greenlaw and Shapiro, 2017). Although SMEs play a role in entrepreneurship development and in innovation, they are cash-limited, reduced in structure and time, and generally limited in resources in terms of lacking managerial knowledge and having constraints on capabilities. (Aragón et al., 2015, Berk, 2015, Dey et al., 2018, Jamali et al., 2016, Martínez-Martínez et al., 2017, Stoian and Gilman, 2017). They are driving innovation, with 16 times more patents per employee than large firms (Harrision, 2013, US SBA, 2012). The average size of businesses has been declining since 2001, making SMEs increasingly important (Berk, 2015).

2.2.4 The Social View of Large Enterprises

Most large enterprises are private entities organized as corporations and under the control of corporate officers and shareholders with a direct stake in the firm. They raise capital through bonds, stock, loans, and other financial instruments. Many businesses that are big today started out small, and in recent decades, they have likely been able to grow partly due to internationalization. Among the benefits they deliver are low-cost goods, consistent quality, employee benefits and high wages, and business and job stability and continuity. However, they may also be characterized by less autonomy, stricter rules and regulations, less flexible scheduling, and a more impersonal working environment (Edmiston, 2007).

The US is home to about 3% of the world's large enterprises (Roach, 2007). The number of the world's largest companies headquartered in the US has fallen to 34% from 64% in 1960 (Roach, 2007). In the US, large enterprises are generally defined as having 500 employees or more (US SBA, 2012).

They made up 70.3% of total R&D performed by all US companies. However, large enterprises are also faulted for falling short on research and innovation. Historical and current industry concentration ratios in the US – 40%+, which is relatively high – are indicative of increasing power in certain industries. Data on their lobbying expenses or campaign contributions, which organizations like the Center for Responsive Politics (CRP) in the US track, shows that their political influence is growing (Roach, 2007).

There is an increasing number of large enterprises in developing countries, and 8% of the largest are now located in these countries (Roach, 2007).

2.2.5 The Need for Both Large Enterprises and SMEs

A full discussion of macro- and microeconomics is well beyond the scope of this review. However, the unstated implications of the statistics that are often citied, and those that are not, are the scale, importance, role, and complementarity of large enterprises and SMEs in important economic activities, such as the demand and supply of labor, the functioning of financial markets, industry structure, and competition. Labor – along with land, capital, raw materials, and semi-finished goods – is a key input for the production of goods and services, and the information on SMEs and large enterprises above implies the complementarity of these businesses in the demand and supply of labor (Greenlaw and Shapiro, 2017). When large business demand for labor was rising at a decreasing rate, as it did for the two decades from 1983 to 2003 and beyond, SMEs played their part by making up for some of the weakness in large business demand with their level of net new job creation in the corresponding second decade (Greenlaw and Shapiro, 2017, Harrision, 2013, Roach, 2007). The descriptions of each type of business leave implicit the role each plays in financial markets. Both businesses and the individuals in them are demanders of money (Greenlaw and Shapiro, 2017). Businesses and their employees demand money primarily through loans, but large enterprises also demand money through stocks, bonds, and other financial investments (Greenlaw and Shapiro, 2017). All of these are suppliers of money through savings (Greenlaw and Shapiro, 2017). Businesses large and small create demand and supply for additional inputs for the production of goods and services, and in doing such things as addressing the negative externalities of existing businesses or entering the market to provide a positive alternative, SMEs provide and balance competition and innovation in a world of growing power among a few firms in some industries (Corazza, 2018, Greenlaw and Shapiro, 2017, Harrision, 2013).

Part of the issue in large enterprises being focused on more than SMEs is that there is a starting assumption that through their large size, abundant resources, and high negotiating power, large enterprises have a relatively strong impact on society, hence the need to measure this impact and to make sure that the benefits outweigh the cost according to Jenkins (2004) (Stoian and Gilman, 2017). This is a generalization that does not factor in the changes in distribution and trends in business strength. Indeed, the 4.3% share of global product cited above puts in stark relief the fact that a small number of companies do not dominate the global economy, contradicting the standard argument for focusing on them to the exclusion of others. At the same time, their economic might is indisputable given the current value of capital assets which the top 50 global corporations currently own (Roach, 2007). Also, there are clearly different areas of characteristic strengths and weaknesses for each different type of business. With a variety of economic and social needs around the world, including in the US, Europe, and developing countries, there is a role for each type of business to play in

compensating for shifts in its areas of strength. Accordingly, each type of business can be as strong as possible for the contribution it needs to make with respect to employment, innovation, competition, and regional economic growth (Business-Round-Table, 2010, Harrision, 2013). Moreover, small firms bear responsibility for negative and positive externalities in the same way as large enterprises do. Tools for addressing these include government regulations, which have their limitations. There are also market-oriented tools, which are poised to grow in importance, which large, medium, and small enterprises have a hand in shaping (Corazza, 2018). Therefore, SMEs can and should have a hand in addressing the externalities that they have a hand in creating (Corazza, 2018, Roach, 2007). Ultimately, analyses often look at whether one type of firm or the other is needed, when in fact both types of firms are.

Existing studies of SR in SMEs find that existing research on SME CSR is scarce because it is difficult to extrapolate any findings and conclusions from research about other types of organizations to them (Martínez-Martínez et al., 2017). They call explicitly for studies to delve into the origins, implementation, and effects of SME CSR (Martínez-Martínez et al., 2017) and predict that it will be different from the way it takes place in larger companies. Moreover, they say that when studying any form of CSR, small and large enterprises need to be treated differently because they experience different issues from one another (Berk, 2015, Ortiz-Avram et al., 2018, Stoian and Gilman, 2017). Importantly, there has been little focus on various types of CSR in SMEs at a time when progress is slow, and momentum is being sought on globally shared SDGs.

Accordingly, considering the arguments traditionally raised about SMEs and large businesses in the literature and those added to in this review, and given the observations in the literature on miscellaneous needs to study SME vs. large business CSR, the SME CSR Study will answer the call for additional study of SME CSR for economic and social reasons.

2.3 The Progression and Importance of SR in a Context of Underdeveloped Literature on SME CSR: Lessons from the Definitions, Characteristics, History, and Dimensions of CSR
2.3.1 Definitions

The definitions and overview of CSR set out in Chapter 1 show clear areas of progression in SR. CSR can be short-term, peripheral, and focused on business benefit, but its more strategic form is long-term, core, and focused on both business and societal benefit. The continuum of CSR is observable largely in studies of corporations but is also present in available literature on SMEs and is said to be voluntary. The characteristics of SME CSR and CSR as set out in the literature further highlight the similarities and differences.

2.3.2 Characteristics of SME CSR

The predominant characteristic of SME CSR according to the literature is that it is informal or not set in a strategic framework (Ortiz-Avram et al., 2018, Stoian and Gilman, 2017, Zbuchea and Pinzaru, 2017). However, it is more strategic than in larger companies, and SMEs are often unknowingly socially responsible but felt to be negligible in their impact (Martínez-Martínez et al., 2017, Nejati et al., 2017, Zbuchea and Pinzaru, 2017). In the future, it is anticipated that SME CSR will be set in a strategic framework because of the documented value of CSR and because it can be a strategic management tool for smaller businesses (Martínez-Martínez et al., 2017, Zbuchea and Pinzaru, 2017). It is said that SMEs will be well served by being more strategic than tactical with CSR. Murillo and Lozano have predicted that SMEs will need different tools to tackle the task of capitalizing on CSR (Berk, 2015, Gelbmann, 2010, Spence, 2014).

2.3.3 Characteristics of Different Forms of CSR

In addition to the characteristics evident in the definitions of traditional forms of CSR, CSR is described in ways that raise questions about its continued relevance. Its connection to relatable social causes gives it an advantage, but it is largely characterized as tactical: CSR requires little investment in resources or in time. It requires no major procedural or structural modifications and, rooted in a narrow perspective, does not focus on long-term benefits. This makes CSR quick and easy to understand, plan, and implement but means that any advantage it provides is temporary, easy to imitate, and quickly eroded or reversible. Indeed, it has been observed that at times of crisis, such as during a recession, this type of CSR is withdrawn more often, and there is a tendency to focus on firm continuity above all else (Aragón et al., 2015, Bansal et al., 2015). Examples of CSR include donating a percentage of profits to charities and supporting special-purpose NGOs (Bansal et al., 2015, Kim et al., 2018, Nejati et al., 2017). Despite pointing out the disadvantages of tactical CSR, the literature also highlights some positives: (1) a company that proactively develops CSR programs tends to initiate a CSR strategy, and (2) a company that postures its CSR practices proactively tends to have higher social performance than a company that postures its CSR practices less proactively or reactively (Srichatsuwan, 2014).

Strategic forms of CSR are characterized as being identified with the corporation and its ideologies, values, and ethics (Bylok, 2016, Kim et al., 2018). Based on these, it pursues an organizational strategy and innovations considering its available resources, core competencies, and context (Bansal et al., 2015, Stoian and Gilman, 2017). From a strategic perspective, sometimes these are reimagined or

realigned from a producer orientation to a wider one, depending on the context (Ahen and Zettinig, 2015, Bansal et al., 2015). In addition to strategic forms of CSR being used to create economic value for the company, they are used in a balancing act and a virtuous cycle to co-create value for society (Ahen and Zettinig, 2015, Berk, 2015, Kim et al., 2018, Stoian and Gilman, 2017, Zbuchea and Pinzaru, 2017). Managers can be seen as public trustees (Berk, 2015). Sustainability and environmental considerations for the corporation and for society and improved stakeholder relations are often prioritized (Bansal et al., 2015, Berk, 2015, Kim et al., 2018). The value generated can be both short- and long-term, provide competitive advantage, and have a long-lasting effect on the firm's evolution (Bansal et al., 2015, Gelbmann, 2010, Jamali et al., 2015, Kim et al., 2018, Marques-Mendes and Santos, 2016, Nejati et al., 2017, Stoian and Gilman, 2017). These forms are more difficult to implement or reverse (Bansal et al., 2015, Ooi et al., 2017). Aragon (2015) and Bansal et al. (2015) note that during stressful times, strategic forms of CSR will not necessarily be withdrawn, and in fact, this happens less often in firms with these types of programs.

In today's global context, then, businesses are increasingly expected to address pressing social and environmental issues proactively and urgently. Given their characteristics, strategic forms of CSR can serve as a means for businesses to co-create superior and contextually relevant value propositions innovatively and sustainably (Ahen and Zettinig, 2015, Ooi et al., 2017). Moreover, the characteristics of strategic forms of CSR highlight some of the benefits of moving towards them. Compared to earlier iterations, strategic forms of CSR are more serious, embedded, and overall beneficial in relation to businesses and communities.

Definitional differences and similarities, and differences in the volume of coverage on the characteristics of SMEs versus CSR in corporations as seen in the discussion above, point to a difference in volume of coverage between SMEs and corporations. The question of whether these programs can continue to be characterized as voluntary if global stakeholders are demanding them provides a first indication that SMEs are being left behind while SR continues to be refined for its utility for business and society. The overall picture that the literature review paints and the history and dimensions of the full array of CSR forms provide additional richness and depth to this idea and will be looked at successively next.

2.3.4 Outlines from an Analysis of the Literature

2.3.4.1 More on SME CSR Based on the Early Indications from the Definitions and Characteristics of CSR

The overview and definitions of CSR and the coverage of their characteristics signal that SMEs are being left behind even as the idea of CSR progresses. An assessment of 60 systematically identified, located, and analyzed (Bloomberg and Volpe, 2008) articles in current literature – mainly from within the past five years – on how SMEs develop or co-create strategic forms of programs in local communities, and how those programs address social problems or are relevant to communities, shows these two trends as well. In the recent literature, there were 27 conceptual papers and reviews, six qualitative articles, 24 quantitative articles, one book, one encyclopedia article, and one international organization document. Twenty-two of the articles focused on SMEs and 30 on corporations. Thirty of the documents focused on CSR and 22 on strategic CSR. Five of the articles studied the topics at multiples sites and 28 of them at single sites.

The high-level article count shows that SMEs are being left behind in studies of CSR given the general overall difference between the number of studies on SMEs compared to the number on corporations and given specific gaps discernible in the patterns in the current literature. These specific gaps are in the areas of quantitative compared to qualitative studies, there being many fewer multi-site than single-site studies, the number of CSR studies in journals aimed at SMEs, and the overall quality of the journals in which studies of SME CSR appear. The idea of CSR progressing can be seen in the growing interest in strategic forms of CSR that appears in the assessment of the literature.

2.3.4.2 Volume and Quality Gap

In 2012, Vázquez-Carrasco and López-Pérez conducted a systematic literature review of studies of SME CSR, designed to provide a portrait of existing research using auditable and repeatable search criteria to yield reliable results (Vázquez-Carrasco and López-Pérez, 2012). They found 28 articles on the topic.

By 2012, the term "strategic CSR" had already entered the lexicon, yet Vázquez-Carrasco and López-Pérez considered only CSR and SMEs as keywords in their review. Moreover, they opted for the first of their recommended literature review options of searching for those terms in the foremost management journals and CSR-related journals. Both the keywords used and the search within specific articles meant that information on strategic forms of CSR in SMEs might have been missing at the time of the review.

For this review, the keywords 2013–2018 Strategic CSR, 2013–2018 Small Business Strategic CSR, 2013–2018 Strategic CSR Local Community, 2013–2018 Strategic CSR social problem, and 2013–2018 Strategic CSR co-creat* were used in the second approach recommended by Vázquez-Carrasco and López-Pérez of searching for keywords in bibliographic databases. Generally, more articles were returned when searching just for strategic CSR than when searching for that term in combination with small business, local community, or co-creat*. Thirty articles focused on corporations were found and 22 focused on SMEs. However, in a replication of the Vázquez-Carrasco and López-Pérez review, none were found in the foremost management journals.

Vázquez-Carrasco and López-Pérez's discussion on the types of journals in which SME CSR studies appear already indicates additional volume and quality gaps. Their findings align with those of Berk's 2015 study on where articles on SMEs and large business CSR can be found. When looking at the issue with explicit consideration of strategic forms of CSR, as the review for this study did, a very similar picture emerges. Just 9% of the articles reviewed for this study were from journals on small business management and entrepreneurship. In recent years, then, there are more studies in general management than in small business management journals. Sixty-four percent of the articles were from top-tier journals and another 14% from second-tier ones. Eighty percent of the corporate-focused articles were in top-tier journals and 20% in second-tier ones. None of the corporate-focused articles were in third-tier journals or in dissertations. Sixty-eight percent of the SME-focused articles were in top-tier journals, 4% in Tier 2 journals, and 14% each in Tier 3 journals or in dissertations. Twenty percent were in journals that cover business ethics or business and society, 15% in journals that cover environment and sustainability, 14% in journals on business and management, 12% in management reviews or scientific research journals, 10% in journals on management and economics, and the remainder in journals on miscellaneous topics in management.

Elsewhere, Bansal et al. (2015) explicitly states that most prior work has focused on corporations, and Zbuchea and Pinzaru (2017), that the number of studies specifically dedicated to SME CSR is smaller compared to studies dedicated to large business CSR. This review confirms those findings. With slightly modified search terms and a slightly different search approach, a similar number of articles and types of journals were found, thus partially validating, updating to 2018, and extending to strategic forms of CSR Vázquez-Carrasco and López-Pérez (2012) literature review of SME CSR and their finding that the line of research remains in its early stages and lacking in maturity. Ultimately, when looking just at SME CSR and where those studies appear, fewer studies focus on SMEs than on corporations, and the studies of CSR in corporations are considered superior. Accordingly, more and better research is

needed in the areas of SME CSR. The SME CSR Study will therefore answer the general call for research to apply CSR to a wider range of contexts, to the full gamut of organizational forms and ownership structures or businesses of all types and sizes, which all need to understand and address CSR (Bansal et al., 2015, Spence, 2014, Turyakira et al., 2014). Based on the observations here, CSR will be studied in SMEs in the contexts where it has traditionally been studied, such as in North America and in Europe.

In addition to the general gap, there are several specific notable omissions in the literature.

2.3.4.3 Gap in Qualitative Studies

Vázquez-Carrasco and López-Pérez (2012) also comment on the methodology used in CSR studies in SMEs. They point out that a range of quantitative, qualitative, and mixed methods have been used in these studies and specifically name three qualitative and two mixed methods of data collection (secondary data, questionnaires, case studies, focus groups, experiments, and action research) as observed by Taneja et al. (2011) in Vázquez-Carrasco and López-Pérez (2012). The data analysis methods cited as examples from these same studies are overwhelmingly quantitative (descriptive analysis, content analysis, regressions, causal maps, factorial analysis, correlation analysis, conjoint analysis, path analysis, logit models, and structural equation models). In concluding that most studies of SME CSR are qualitative, Vázquez-Carrasco and López-Pérez (2012) also seem to draw an equivalency between conceptual papers and qualitative ones. In a systematic review of 118 articles on SME CSR and strategy, Ortiz-Avram et al. (2018) find that there were fewer qualitative than quantitative articles in the literature, and that these appear much more often than purely theoretical articles. Aragón et al. (2015) note an increasing use of qualitative research being done on SME SCSR given that SR in SMEs is a difficult reality that includes multiple and heterogeneous dimensions, which therefore require exploratory research to collect detailed experiences and obtain information with depth and interpretive wealth.

Despite some differences in interpretation, then, most recent studies of SME CSR are methodologically quantitative, and there is an acknowledged need for more qualitative studies. This aligns with the findings from the review of the 60 documents considered for this study. When looking at conceptual and theoretical papers separately and focusing primarily on the strategic lens, of the 60 documents reviewed, just 10%, or six, are qualitative studies, and just three of those discuss SMEs. Five of the six are case studies. The remainder of the articles are roughly evenly split between quantitative articles and conceptual papers and reviews. There is also one GT study focused on a large corporation in the full set of articles.

The SME CSR Study will therefore use a qualitative approach, which, as will be detailed in Chapter 3, is needed more than a quantitative one. It will specifically use GT, which aligns with the aims of the study, to explore SME CSR, collect detailed information about it, and provide a unified explanation for practice and for future research.

2.3.4.4 Location Gap

In addition to there being a lack of qualitative studies of SME CSR, Jamali et al. (2016), Yin and Jamali (2016), and Turyakira et al. (2014) also point out that both quantitative and qualitative studies are lacking in the emerging, transitional, and developing world, where the role of SMEs in CSR has been neglected. Kim et al. (2018), Marques-Mendes and Santos (2016), Nejati et al. (2017) and Stoian and Gilman (2017) call for future studies to target SCSR experts in various countries; to compare different regions, among other factors; or to conduct cross-country comparisons to better understand the range of issues that impact CSR maturity and development and increase generalizability. Of the 60 studies reviewed, five of the articles studied CSR or strategic forms of CSR at multiples sites and 28 of them at single sites. In other words, just 8% are multisite, and of those, just three discuss SMEs. Just one of them involves locations outside of Europe and Asia, in an African country (Turyakira et al., 2014). Turyakira et al. (2014) says that despite their assumed importance as instruments of development, SMEs in many African countries still lack effective knowledge of modern competitiveness techniques such as CSR. This picture of the state of the literature makes it possible to respond to calls to extend the study of CSR to emerging, transitional, or developing parts of the world, and indeed African countries, and to target CSR experts across regions and countries.

2.3.4.5 Growing Interest in CSR

That literature on all forms of CSR in large enterprises continues to outpace literature on the topic in SMEs in volume and quality (considering the type of journals in which studies appear), in rich qualitative studies, and in developing and emerging locations is particularly problematic given the growing interest in strategic forms of CSR. In the review for this study, the pattern of interest across the 30 documents focusing on CSR and the 22 focusing on strategic forms of CSR shows the growing interest in the latter forms. The first CSR study appears four years earlier than the first strategic CSR study. From 2006 to 2018, CSR studies were produced consistently, and from 2009, there was a spike in interest in studying strategic forms of CSR. Studies of strategic forms of CSR start outpacing those on CSR starting in 2012. These observations extend to strategic CSR Vázquez-Carrasco and López-

Pérez's conclusion that SME CSR has suffered a low profile to date, despite it being a growing trend in business management.

The history of SR in large enterprises, the information on SME CSR, and the details on dimensions discussed below provide additional details on why the gaps in the literature appear where they do and further support the need for the SME CSR Study.

2.4 Literature Themes of the History and Dimensions of CSR and Its Strategic Forms in Corporations and SMEs

The articles underlying this literature review show that scholars and practitioners were researching the ideas of business and its relationship to society over the roughly 40 years prior to 1996 and in the approximately 20 years following that year. A chronology of the main milestones, and a few others, is presented below. The research history provides details that fill in the contours revealed through the overview of the literature. Also providing additional details is the theme of dimensions of CSR. The dimensions for large enterprises and for SMEs are also discussed below.

2.4.1 History of CSR

Sixty-seven years ago, in 1953, in his book *Social Responsibility of the Businessman*, Howard R. Bowen introduced the idea of corporate social responsibility, a concept intended to promote a "better American society" (Berk, 2015). It emphasized corporate social value, for which managers and company owners were mainly responsible (Berk, 2015, Kim et al., 2018, Ortiz-Avram et al., 2018).

While Bowen's introduction of the term is widely credited with ushering in the modern era of CSR (Ahen and Zettinig, 2015, Hodinková and Sadovský, 2016), the history of CSR predates 1953 by several decades. Carroll and Shabana (2010) find that the idea has existed for centuries. According to Ahen and Zettinig (2015), Sukhdev (2012) finds that the idea has existed for 150 years and that in the 100 years from 1820 to 1920, the corporation became defined by and freed from social purpose. This ongoing change, Bowen's advocacy for the social responsibility of the businessman because of the inextricable link between business and society (Ahen and Zettinig, 2015, Hodinková and Sadovský, 2016), and the characterization of CSR as a process of evolving firms into what they can become (Ahen and Zettinig, 2015, Hodinková and Sadovský, 2016) are possible reasons the idea has endured for as long as it has. Both Bowen's seminal book and the larger historical narrative focused on corporations confirm the view that these types of organizations have received most of the attention on the topic since it was introduced. Bowen's focus, as indicated above, was also on American society, rather than other societies around the world. Bowen's contention also implied the question of why businesses

exist. In Bowen's case, the answer seems to have been that businesses exist for explicit value for themselves and implicit value for society with an aim of satisfying many stakeholder groups. His became an early argument, among many to follow, supporting SR as something managers and businesses can do.

About 20 years after Bowen's book, in 1970, Milton Friedman provided one of the most forceful counterarguments to the social responsibility of the businessman and the most enduring criticisms of CSR (Berk, 2015). Friedman's agency theory asserted that CSR is "an unfair and costly burden on shareholders" and that the only social responsibility of business is "to use its resources and engage in activities designed to increase its profits." Although the latter position has been shown to have some merit – see below in the section on the effect of CSR on business – the information available on the history of research into CSR in the literature review documents points to this being a minority but influential view among researchers. Friedman's answer to the implied question of why businesses exist would seem to be that they exist for profit for shareholders as the sole relevant stakeholders.

Joining Bowen in advocating for the social responsibility of business has been R. Edward Freeman and his stakeholder theory (Berk, 2015, Spence, 2014, Stoian and Gilman, 2017, Yin and Jamali, 2016). It was proposed in 1984 and has been the most popular and direct rebuttal of Friedman's position. Stakeholder theory sees a business as a set of relationships among groups that have a stake in the activities that make up the business and how those groups interact to jointly create value (Parmar et al., 2010). Its answer to the question of why businesses exist would seem to mirror that of Bowen. Berk (2015) has found that since the 1990s, most CSR literature has incorporated some reference to stakeholders.

Related to the ideas of Bowen and Freeman is Archie B. Carroll's 1991 pyramid of corporate social responsibility, which sets out the economic, legal, ethical, and philanthropic responsibilities of businesses to owners, customers, employees, community, competitors, suppliers, social activists, the wider public, and other stakeholders (Carroll, 1991, Kim and Lee, 2018, Spence, 2014). Also related is Elkington's idea of the triple bottom line, introduced and popularized between 1995 and 1998. Its stakeholder perspective focuses on the environmental and social value which corporations create (or destroy) in addition to the economic value they provide (Ooi et al., 2017, Vanclay, 2004). Outside academia, in 2000, the UN launched the Global Compact to encourage businesses to adopt socially responsible policies. As discussed in Section 1.2.3, many of them have done so and consider CSR important to their success (Berk, 2015). A common thread among these most recent theories is that

they target objective areas of responsibility to society that affect multiple stakeholder groups. Their answer to the question of why businesses exist would seem to be for explicit value for themselves and society.

From the 1960s to the 1990s, other authors such as Eells and Walton (1961) (*Conceptual Foundations of Business*), Sethi (1975) ("Dimensions of Corporate Social Performance: An Analytical Framework"), McFarland (1982), McGuire et al. (1988), and Brown and Dacin (1996) have made contributions to the CSR debate (Kim et al., 2018). However, the milestones cited here are noteworthy for having been referenced often and consistently over time.

2.4.2 Continuing History – Towards Strategic Forms of CSR

The recognition of the need to adopt socially responsible practices has continued to generate even more novel approaches towards SR. At the end of the 1990s, as discussion of CSR continued, Lee Burke and Jeanne Logsdon (1996) are widely credited with introducing the idea of strategic CSR (Burke and Logsdon, 1996, Jamali et al., 2015, Ooi et al., 2017, Yin and Jamali, 2016). In a continuation of the view of explicit value for businesses themselves, but an introduction of the idea of greater centrality, they describe CSR as strategic when it provides "substantial business-related benefits to the firm, in particular by supporting core business activities and thus contributing to the firm's effectiveness in accomplishing its mission" (Burke and Logsdon, 1996). David P. Baron (2001) also sometimes gets credit for initiating the idea (Baron, 2001, Ooi et al., 2017). He says that the term refers to "a profit-maximizing strategy that some may view as socially responsible" (Baron, 2001).

Porter and Kramer (2006) have done much to popularize the idea of strategic forms of CSR from about 2006 to today. They continued the stakeholder theory themes of values and value creation and extended them to the newly coined notion of shared value – meaningful benefit to society that is also good for business. Furthermore, they wanted to shift from the idea of measuring CSR through stakeholder satisfaction to that of measuring it through impact (Porter and Kramer, 2006, Porter and Kramer, 2011). Crane, Palazzo, Spence, and Matten criticized Porter and Kramer's evolution of the idea of shared value to that of creating shared value (CSV) by 2011 for being unoriginal, ignoring tensions inherent to responsible business, and being naïve about business compliance and shallow in its conception of the corporation in society (Crane et al., 2014), and they provided a rare recent nod to agency theory. However, these authors also acknowledged the strengths and utility of CSV, and the idea, along with others on strategic forms of CSR, has continued to thrive. The UN Global Compact continued its work in this area of strategic CSR with the introduction of the 10 Millennium

Development Goals (MDGs) (Arevalo and Aravind, 2015), which have since evolved into the current set of 17 SDGs (https://www.unglobalcompact.org/).

Figure 2:1 A Chronology of CSR

CSR and Strategic CSR
A Chronology

Howard R. Bowen	R. Edward Freeman	Elkington	UN Global Compact	Porter and Kramer

The idea of Corporate Social Responsibility is introduced in the book, Social Responsibility of the Businessman. — Howard R. Bowen (1953)

Stakeholder Theory: Business is relationships among groups with a stake in business activities, and how those groups interact to jointly create value. — R. Edward Freeman (1970)

3BL: profit, planet, people: The environmental and social value which corporations add (or destroy) + the economic value they provide. — Elkington (1991)

Encouragement to businesses to adopt socially responsible policies. — UN Global Compact (1996)

Shared Value and popularization of the idea of Strategic Social Responsibility. — Porter and Kramer (2001)

Milton Friedman (1970): The only social responsibility of business is "to use its resources and engage in activities designed to increase its profits."

Archie B. Carroll (1984): The pyramid of Corporate Social Responsibility sets out all the responsibilities of businesses to all its stakeholders..

Burke and Logsdon (1995): Introduction of the idea of Strategic Social Responsibility.

David P. Baron (2000): Introduction of the idea of Strategic Social Responsibility.

SDGs (2006 / 2020): The Sustainable Development Goals have replaced the Millenium development goals and are to be achieved by 2030.

2.4.3 CSR and Its Strategic Forms and Co-creating Solutions in SMEs

There are clear reasons to move on from CSR, but reasons to remain engaged with it as well. At the same time, the trend is clearly towards strategic forms of CSR. It offers so many advantages that a study updating the idea of SME CSR would be incomplete today without the inclusion of the strategic perspective. Also, while the goal of value co-creation for businesses and communities is implicit in the definition of strategic CSR, none of the studies focus on the prerequisites required to deliver that outcome.

Co-creation is a new and important advance in the field of innovation (Jamali et al., 2015). It is anchored in four foundational blocks: dialog, access, transparency, and risk (Jamali et al., 2015). Co-creation has far-reaching strategic connotations. This is because it leverages interactivity and deep, active, mutual engagement of multiple functions and stakeholders and provides transparent access to information to expand opportunities for value creation and potentially create outcomes that are mutually substantive and enriching, alleviate risks or probability of harm, and maximize positive outcomes or externalities associated with organizational action (Jamali et al., 2015).

Since activities in strategic forms of CSR involve establishing relations and partnerships with various stakeholders, as a key criterion for its success, it is necessary to establish relational benefits for relation

formation (Kim et al., 2018). For example, this includes understanding the characteristics and phenomena inherent to the culture and customs of a region and using these to build trust and authenticity with residents towards cooperation and win–win gains (Kim et al., 2018). It is also necessary to establish relational benefits for relation continuation and commitment to strengthen satisfaction and durability in strategic CSR activities (Kim et al., 2018). Lastly, it is also necessary to continuously reinforce relations through benefits (Kim et al., 2018). When strategic forms of CSR are co-created with both top-down integration – embedding CSR values into vision and mission to guide an organization in its day-to-day operations and use its resources effectively to create lasting value – and bottom-up community-related indicators development, it is possible for CSR elements to be effectively integrated into business processes and to promote sustainable businesses (Ooi et al., 2017).

The SME CSR Study will incorporate some of the aims of co-creation up front such that the theory to be leveraged for SMEs in their communities has the potential to maximize positive outcomes. Related to this, the study will include a focus on strategic forms of CSR, more of which is needed, since the genesis of looking at co-creation is in the idea of more strategic forms of CSR. It is said that even though, as discussed above, there has been some recent progress made in understanding SR for SMEs, for environmental and social reasons, the current body of literature is incomplete, because existing studies have either not looked at how SMEs incorporate CSR into their strategies, not focused on SMEs, or not focused on the strategic lens (Ortiz-Avram et al., 2018).

Accordingly, the SME CSR Study will explicitly incorporate the strategic CSR perspective. It will also include the voices of community members for the study to be co-created. The information in the literature review, specifically on the characteristics of SME CSR, supports each of these approaches to the study.

2.4.4 Dimensions of CSR Forms in Corporations
The importance of stakeholders to all forms of CSR is implicit in the discussion of the literature themes covered so far. The dimensions of CSR present in the literature make this explicit.

The different definitions and characteristics of CSR and strategic forms of CSR indicate that CSR is on a continuum from voluntary to central. This is just one way in which the elements of approaches to CSR are classified into different dimensions in the literature (Noe, 2014, Ooi et al., 2017). Organizations and standards as varied as the European Commission, MSCI ESG (formerly known as KLD Stats), Sustainable Asset Management (SAM) 5, Corporate Responsibility Magazine, CSRHub, International

Organization for Standardization (ISO) Standard 26000, and the World Business Council for Sustainable Development (WBCSD) now regularly track hundreds of elements across multiple categories at hundreds to thousands of companies in hundreds of industries and countries and classify CSR along additional dimensions (Agus Harjoto and Salas, 2017, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016). The dimensions seen frequently for classifying CSR are internal and external, followed by strengths and concerns and then the type of theory or philosophy under which the programs fall, including the classic ones of shareholder primacy, stakeholder theory, triple bottom line, and creating shared value (Agus Harjoto and Salas, 2017, Berk, 2015, Belu and Manescu, 2013, Jamali et al., 2015, Ortiz-Avram et al., 2018, Spence, 2014, Stoian and Gilman, 2017).

Under the internal/external dimension of classification (Berk, 2015), 13 elements of internal CSR are mentioned in recent literature by various distinct entities, including those related to people, the environment, society, consumers, and governance. Employees are by far the most frequently mentioned element of internal CSR, followed by environmental management and corporate governance (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Bansal et al., 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Spence, 2014, Turyakira et al., 2014).

Recent literature mentions 17 elements of external CSR. Of those, environmental concerns are mentioned most frequently, followed by consumer related, economic and ethical concerns (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Belu and Manescu, 2013, Berk, 2015, Boesso et al., 2015, Bylok, 2016, Gelbmann, 2010, Kim et al., 2018, Spence, 2014, Turyakira et al., 2014).

There seems to be some overlap between the elements of internal and external CSR. For example, employees, the environment, human rights, philanthropy, and ethical concerns are mentioned as both internal and external CSR elements. This is understandable if, for example, an internal environmental concern is whether or not the company has a recycling program, while an external one is whether it is polluting its external environment (Agus Harjoto and Salas, 2017, Belu and Manescu, 2013, Boesso et al., 2015, Kim et al., 2018, Stoian and Gilman, 2017, Yin and Jamali, 2016).

Classification of CSR along dimensions of weakness (concern) and strength indicate that companies act in very specific ways under each approach. When there are CSR concerns about a company, or even outright socially irresponsible corporate behavior, a company may be taking actions that harm its stakeholders or accepting seemingly inferior alternatives when the effects on all parties are considered. Such actions change a company's goodwill, requiring it to react to stakeholders' demands

(Agus Harjoto and Salas, 2017). These types of approaches place companies under such theories of CSR as instrumental theories, under which the firm only stands for profit maximization, and political theories, under which corporate power is irresponsibly used in international contexts (Ahen and Zettinig, 2015). In terms of the stage of CSR, this might place them in the defensive stage, a mixture of deviance and denial, or the compliance stage, reactionary compliance with newly established corporate codes in ways that are visible to the complaining constituents (Ahen and Zettinig, 2015). This type of action in this type of stage is seen as a cost of doing business and creating value for the firm in the strictest sense of the word because it mitigates the cost of litigation (Agus Harjoto and Salas, 2017, Ahen and Zettinig, 2015).

When companies are operating from a position of CSR strength, they make strategic decisions to proactively conduct CSR activities that build goodwill with their stakeholders (Ahen and Zettinig, 2015). This type of approach places companies under integrative theories, under which they might meet the expectations of society, given their dependency on society for survival, or under ethical theories: the ethical responsibility of corporations toward society (Ahen and Zettinig, 2015, Gelbmann, 2010). This also places companies in the managerial stage, in which managers begin to realize the superficiality of compliance and the public communication apparatus and begin to take serious responsibility for corporate actions (Ahen and Zettinig, 2015). Lastly, it could place them in the strategic stage, in which the firm begins a new set of practices based on proactive response by aligning responsible practices (Agus Harjoto and Salas, 2017, Ahen and Zettinig, 2015).

2.4.5 SME CSR

In contrast to the abundant history on CSR in corporations, recent literature on CSR contains virtually no history on SME CSR, either traditional or strategic. Instead, there is an underlying assumption that it will take place in SMEs, and a few recent studies confirm that, in fact, it is. For example, Berk's 2015 study of US SMEs found that more than 99% of 3,005 organizations surveyed participated in some CSR activity. However, Berk also found that only two of them participated in the full range of 22 CSR activity options they were presented with and that participation rates varied from 5% to 92% for specific activities. Martinez-Martinez (2017) found that Spanish SMEs engage in strategic forms of CSR.

In carrying out CSR, SMEs display similarities to and differences from large enterprises. Both types of organizations can be driven by profit. SMEs have stakeholder relationships that are similar to and stronger than those of large companies. This implies that SMEs have stakeholders in the common range with large companies, including having employees as key stakeholders. The purpose of

stakeholder management is also similar, namely, to reduce risk and to maintain legitimacy, since without stakeholders, SMEs cannot operate their businesses (Turyakira et al., 2014). Both are motivated by ethics, philanthropy, and being responsible in carrying out SR. Moreover, and in contrast to large enterprises, SMEs can also be driven by entrepreneurial spirit and survival (Spence, 2014).

The internal stakeholder cited most frequently as being critical to SME CSR is the person at the helm, either the founder, owner, manager, or leader (Jamali et al., 2016, Spence, 2014). It is their values, attitudes, characteristics, and commitment that determine the CSR agenda in SMEs, and integrity is a motivation attributed to them (Aragón et al., 2015, Zbuchea and Pinzaru, 2017). Employees and leadership characteristics, such as long tenure, a high percentage of women executives, more frequent executive–employee meetings, and charisma, are cited in equal measure as additional internal stakeholders that influence SME CSR (Berk, 2015, Zbuchea and Pinzaru, 2017). The fact that employees are important internal stakeholders is not surprising because SMEs are said to be close to them as stakeholders. Importantly, SMEs experience limitations on carrying out CSR, including financial and administrative issues such as capital constraints; delegation of financial decision-making; lack of resources, knowledge, time, and skills; and the complexity of CSR (Aragón et al., 2015, Berk, 2015, Bylok, 2016, Martínez-Martínez et al., 2017, Ortiz-Avram et al., 2018, Zbuchea and Pinzaru, 2017).

At the macro level, SME CSR is influenced by, and dependent on, the state of the economy, the market offering and visibility, and the existence of legislation. Industry practices, culture, and standards also have an influence (Aragón et al., 2015, Ortiz-Avram et al., 2018, Zbuchea and Pinzaru, 2017).

At the micro level, SME CSR is affected by the social embeddedness of the business unit, the network around an SME, the place of the SME in the value chain, and its closeness to the end-user (Zbuchea and Pinzaru, 2017).

At the organizational level, oft-cited factors influencing SME CSR are entity-related factors such as the company's legal framework, ownership, and owner structure (Martínez-Martínez et al., 2017, Zbuchea and Pinzaru, 2017). Family companies, for example, are said to adopt CSR because of their commitment to the community (Zbuchea and Pinzaru, 2017). Beyond the formation, the inner structure, such as a flat hierarchy, can stimulate CSR involvement, as can corporate governance (Zbuchea and Pinzaru, 2017).

While size does not necessarily predict CSR behavior, there is a positive correlation between organization size, specifically the number of employees, and CSR activity (Berk, 2015).

2.4.6 Dimensions of SME CSR Forms

Like studies of their larger counterparts, recent studies of SME CSR contain a theme of how it is classified in these businesses.

Studies of SME CSR, mainly in Europe, show that they have similar dimensions of CSR activities to their corporate counterparts. However, instead of many broad, overlapping categories of CSR, the literature on SME CSR discusses fewer categories, with more detail provided on the initiatives within each category. Classification along internal and external dimensions is also seen in the literature on SME CSR. The different groups of internal and external stakeholders have different relationships with SMEs and therefore different influences on the socially responsible decisions of those companies. Generally, the closer a stakeholder is to the company, the more relevant it is, and the more urgent their interventions (Kim et al., 2018, Spence, 2014, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017). Across studies on SME CSR, two main areas of internal CSR are mentioned. Employees and employee-related initiatives are the first and most frequently cited dimensions of CSR. Initiatives within these include training, employment practices, employee health, philanthropy, volunteering, and aging workforce management (Berk, 2015, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017). The second internal dimension of CSR mentioned, albeit much less frequently, is controlling product safety (Berk, 2015).

The external stakeholder cited most often for exerting pressure on SMEs to adopt CSR is the customer (Dey et al., 2018, Martínez-Martínez et al., 2017, Spence, 2014, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017). The local community is a close stakeholder to SMEs and plays a key role in getting SMEs involved in local causes (Spence, 2014). The relationship between SMEs and their community is doubly significant because community members can easily gauge SME performance. SMEs also know that the community will reward them for engaging in social practices and delivering enhancements in the community (Berk, 2015, Spence, 2014, Nejati et al., 2017). Competitors, NGOs suppliers, and family play their part as well (Spence, 2014).

The same studies cite community relations and the environment in roughly equal measure as important dimensions of CSR. Initiatives falling under the environmental heading include managing environmental impact. The initiatives falling under the headings of community relations are support for and relationships with the local community, including local community projects. Other external

initiatives mentioned in the literature include support for cultural activities and supply chain activities (Berk, 2015, Bylok, 2016).

2.4.7 Clarifying CSR for SMEs

The specific focus on SME CSR shows that while some information is available on the topic, there is more to learn about SME CSR. Comparing the volume of information in recent literature on the history of research and on the dimensions of CSR in large enterprises to that available on SMEs again shows the gap between what is known about CSR in each size of firm.

SMEs, then, suffer from a lack of clarity on CSR in their contexts due to the lack of information specific to them; the ongoing debate on whether businesses exist for profit, for purpose and mutual value, or indeed both; and the myriad options available for classifying CSR programs. Compared to their larger counterparts, there is little discussion of the approach to programs or of theory or philosophy in SMEs. Each of these factors potentially creates stumbling blocks for SMEs on what to do in relation to SR. By exploring how CSR takes place in SMEs end to end, the SME CSR Study will bring some clarity to SMEs with a resource and some knowledge to empower them to proceed with CSR with greater confidence when they accept the long-standing majority view that it is part of their responsibility to society.

2.4.8 The History and Dimensions of CSR and the Idea of SME CSR

The chronology of CSR models and frameworks highlights that over the past 67 years, CSR has gradually become more strategic and moved towards value co-creation (Ahen and Zettinig, 2015, Bylok, 2016, Kim et al., 2018, Marques-Mendes and Santos, 2016, Ooi et al., 2017, Stoian and Gilman, 2017, Werther and Chandler, 2005). It has progressed from being a marginalized idea towards being a dynamic one while gaining in prominence with businesses of all sizes, with industries adopting CSR practices and governments and communities expecting more from CSR initiatives (Kim et al., 2018, Ooi et al., 2017, Wirth et al., 2016). Today, it cannot be said that a company's responsibility is only to its shareholders, and despite criticism and setbacks, CSR has proven to be an enduring and legitimate concept (Berk, 2015, Ooi et al., 2017, Werther and Chandler, 2005). The interest in and endurance of the idea can be seen in the rise in the number of scholarly articles that have been written about the topic from the 1990s to today (Berk, 2015, Ortiz-Avram et al., 2018), including an increase in the amount of coverage on SMEs (Berk, 2015). The conversation has also shifted from whether firms should adopt socially responsible behavior to how companies should conduct it and how they can benefit from it (Stoian and Gilman, 2017). This is because of changing social expectations, affluence, and globalization, and because considerations can evolve and have done so over time. For example,

discretionary considerations can become ethical ones or ethical ones, legal ones (Werther and Chandler, 2005).

Next, the need for a study given the way in which the process of CSR development appears in research to date will also be addressed.

2.5 Traditional Study of the CSR Process
2.5.1 Effect of Various Forms of CSR on Large Enterprises

Wrestling with the idea of CSR over the past half century has been salient because it is now known to benefit business. Indeed, the benefits of CSR are mentioned much more often in the literature and seem to greatly outweigh any negatives. However, the eventual acknowledgment of this has not been straightforward, and there seem to be mediating factors among the benefits that have been found. Juxtaposing the findings from various studies reveals a process that goes from strategy definition to financial benefits with several interim steps, as shown in Figure 2.2 (p. 36).

Essentially, once a strategy is initiated, it can lead to action being taken in several areas pertinent to CSR, including employees, customers, product, and brand (Nejati et al., 2017). These actions can engender feelings of trust towards the company (Berk, 2015, Jamali et al., 2015, Kim et al., 2018), provide reassurance to shareholders and investors, and strengthen relationships with other market and non-market stakeholders (Bylok, 2016, Jamali et al., 2015, Kim et al., 2018). The trust and relational benefits can provide the differentiating factors (Nejati et al., 2017) that can lead to additional benefits such as customer loyalty, good reputation, and commitment from employees (Agus Harjoto and Salas, 2017, Bylok, 2016, Jamali et al., 2015, Kim and Lee, 2018, Nejati et al., 2017, Yin and Jamali, 2016), and in turn to sustainable competitive advantage, performance, innovation, and synergistic value creation (Ahen and Zettinig, 2015, Berk, 2015, Bylok, 2016, Campbell and Park, 2017, Gelbmann, 2010, Jamali et al., 2015, Kim et al., 2018, Ooi et al., 2017, Werther and Chandler, 2005, Yin and Jamali, 2016). These then can lead to financial and economic benefits such as access to capital, increased revenues and profits, cost savings, improved shareholder return, and overall long-term company sustainability (Berk, 2015, Kim and Lee, 2018, Yin and Jamali, 2016). The same benefits are pointed to in discussions of strategic forms of CSR, with an emphasis on reciprocal value creation for the firm and society (Ahen and Zettinig, 2015).

Figure 2.2 Effect of CSR – Corporations

Strategy	Financial Commitment SR Action	Trustworthiness	Intangibles Differentiation	Financial and Economic Reward

	• Employees
	• Customers
	• Product
	• Brand Management
		• Reassurances to
		  • Shareholders
		  • Investors
		• Stronger, sustained relationships with market and non-market stakeholders
			• Customer/Consumer (1. Cognitive/Sensory Stimuli; 2. Loyalty; 3. Advocacy; 4. Long-Term Perceptions; 5. Relationships; 6. Reassurance
			• General (1. Reputation; 2. Reduced Transaction Cost; 3. Brand; 4. Stakeholder Expected and Required Smooth Operations; 5. Image Building; 6. Positive Perceptiions about the Organization; 7. Attractiveness; 8. Strengthened Legitimacy; 8. Reduced Risk; 9. Market Shielding
			• Employee/HR Management (1. Positive Behaviors and Attitude; 2. Engagement Commitment; 3. Affective Commitment; 4. Job Performance; 5. Citizenship Behavior; 6. More Creative Involvement
			• Sustainable Competitive Advantage and Performance, Competitive Innovation Capacity and Synergistic Value Creation
				• Access to Capital
				• Maximized and Optimized Revenue, Profits, and Returns for Stakeholders
				• Cost Savings
				• Long-Term Sustainability

Sources: Agus Harjoto and Salas, 2017, Ahen and Zettinig, 2015, Belu and Manescu, 2013, Berk, 2015, Boesso et al., 2015, Bylok, 2016, Campbell and Park, 2017, Gelbmann, 2010, Jamali et al., 2015, Kim and Lee, 2018, Kim et al., 2018, Martínez-Martínez et al., 2017, Nejati et al., 2017, Ooi et al., 2017, Werther and Chandler, 2005, Yin and Jamali, 2016, Zbuchea and Pinzaru, 2017

As indicated by the caveats above, this process is not necessarily linear, nor does it happen all at once or in quick succession. Indeed, several authors who have provided some details behind what it looks like for a corporation to embark on this trajectory make this clear. CSR in its current forms can take time to develop, so starting small with a traditional tactical program can be a starting point for developing a more strategic program down the line.

Even though it is not easy or straightforward and can take time, benefits can accumulate when companies take socially responsible action. Indeed, this overview of the benefits of CSR indicates why there has been an evolution in how the effects of CSR are seen (Kim and Lee, 2018).

Gelbmann (2010), Martínez-Martínez et al. (2017) and Nejati et al. (2017) find that small and medium-sized enterprises (SMEs) enjoy similar benefits to their larger counterparts in terms of mutual trust among stakeholders – the environment, customers, community, employees, and suppliers – of innovative capacity and improved competitive position, reputation, and financial performance. The next section focuses on the effect of SME CSR and how it might be different from the way CSR manifests in larger businesses.

2.5.2 Effect of Various Forms of CSR on SMEs

According to the literature, an organizational strategy, based on a theory, is often adopted before SMEs adopt any type of CSR strategy (Campbell and Park, 2017). Based on a resource-based view of the firm or an instrumental stakeholder approach, for example, SMEs might adopt a cost leadership, differentiation, or quality strategy, among other approaches (Berk, 2015, Stoian and Gilman, 2017). These strategies, combined with the CSR strategy – employee, workforce, community, or environmental – or CSR dimension – central, specific, proactive, voluntary, or visible – (Noe, 2014) moderate whether value is created in the form of trust, reputation, customer satisfaction, organizational commitment, social performance, stakeholder relations at all levels, credibility, and responsible behavior (Campbell and Park, 2017, Martínez-Martínez et al., 2017, Ortiz-Avram et al., 2018, Srichatsuwan, 2014, Zbuchea and Pinzaru, 2017). These different forms of value provide a range of outcomes in terms of competition, which can mean that the SME does not benefit and its growth is not helped; that there is no effect on the SME; or that the SME is supported in its growth, business, and financial performance as a result of the combined initiatives (Campbell and Park, 2017, Stoian and Gilman, 2017). This path towards potential benefit from CSR is shown in Figure 2.3 (p. 38).

As with their larger counterparts, when piecing together findings on different parts of the CSR process, a connection can be woven together between CSR and financial performance. The studies of large and small companies focus on slightly different areas, but a similar trajectory – from strategy to CSR adoption to moderating factors to value creation and financial performance – seems to hold, with the larger company picture being more detailed than that of the smaller company. This is shown in Figure 2.4 (p. 38).

The assembled models for corporations and for SMEs highlight the tendency for individual parts of the CSR process to be studied. The 10 authors cited on the assumed progression of the CSR process for corporations and the 10 cited for SMEs all focus on one area of the possible process. No one of them has looked at the entire CSR development process.

Figure 2.3 Effect of CSR – SMEs

Strategy Theory	• Resource-Based View of the Firm • Instrumental Theory • Etc.
Strategy Adoption	• Cost Leadership • Differentiation • Quality
CSR Strategy Adoption	• Environmental, Community, Workforce, Human Rights • Centrality, Specificity, Proactivity, Voluntarism, Visibiliy
Intangibles and Benefits	• Trust, Reputation, Customer Satisfaction, Organizational Commitment, Improved Stakeholder Relations • Value Creation
Main Results	• Competitive Advantage • Profit
Other Results	• No Benefit to Growth • No Sales Decline, Slow Growth, Firm Growth, Financial Performance

Sources: Bylok, 2016, Campbell and Park, 2017, Cantele and Zardini, 2018, Martinez-Martinez, 2017, Noe, 2014, Ortiz-Avram et al., 2018, Srichatsuwan, 2014, Stoian and Gilman, 2017, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017

Figure 2.4 Common Path towards CSR Benefit for Corporations and SMEs

Strategy → CSR Strategy Adoption → Moderating Factors → Value Creation → Financial Performance

The foci of the studies on both corporations and SMEs would seem to assume that, even though there is progress towards more strategic forms of CSR, studies still give primacy to benefits to the business. The corollary is that external business concerns are considered less significant. The corporate studies also seem to prioritize internal business concerns and the SME studies to assume that conducting CSR through the lens of traditional management frameworks will lead to desirable SR outcomes. These point to the ideas that external business benefits are considered less in the case of corporations and, in the case of SMEs, that the incremental outcomes to the businesses of such approaches are desirable.

The missing end-to-end view and the underlying assumptions argue in favor of additional study. A study such as this one can look at the whole CSR development process from beginning to end with a focus on contexts in which it is needed more, namely SMEs generally and SMEs in emerging economies. Such a study can help either confirm or refute the ideas of there being linkages between the various

parts of the CSR development process and of current approaches to developing SR being adequately imagined.

These observations begin to validate the need for the SME CSR Study and its aims to better understand CSR and strategic forms of CSR in SME contexts by using a high-quality study methodology and including traditional and non-traditional locations in the study.

Based on the foregoing, a conceptual model for the study is shown in Figure 2.5. The data to be collected will be used to try to capture a theory for use by SMEs and other stakeholders.

Figure 2.5 Conceptual Model of the SME CSR Study

❶ Either/or view of need to study SME CSR and large enterprises: Need for study of both types of enterprises and therefore of SME CSR	❷ General gap in the literature on SME CSR: Need for study of SME CSR in traditional contexts	❸ Specific gaps in the literature on SME CSR: ● Need for study of SME CSR in new contexts ● Need for qualitative studies ● Need for co-creation perspective ● Need for the strategic CSR perspective
❹ Individual parts of the SME CSR process being studied: Need for a unified view of the SME CSR process	❺ Research Aim 1: To develop a unified theory of the process of developing strategic SME CSR in different parts of the world	❻ Research Aim 2: To articulate how the process informs ways for SMEs and key stakeholders to leverage CSR in communities

2.6 Conclusion

Conducting a review of recent literature on strategic forms of SME CSR brings several issues to light. First, the economic argument in favor of studying SME CSR is incomplete, both when purely comparing SMEs' role to that of large firms and when economic studies are arguing that both large and small firms need to play a role, and in fact there is an ideal balance of both types of firms in communities. Even when explicitly looking for articles on SME strategic CSR, many articles are returned on just CSR and on CSR in corporations. This indicates that the idea of strategic forms of CSR is emerging and that coverage of CSR and of corporations is robust. A high-level overview of the literature also shows that there is less coverage on SME CSR. All of this is confirmed by a closer examination of the content of the literature. Such an examination reveals several themes that are traditionally covered in the

literature. These include the economic significance of SMEs; the definitions, characteristics, history, and dimensions of CSR; and the effect of CSR on businesses. Each of these contain rich and fulsome coverage of corporations but overlook SMEs in key areas of detail and reveal that coverage of CSR in the literature has not been holistic.

This picture of the literature provides multiple reasons for conducting the SME CSR Study and fulfilling its aims. The economic role SMEs must play is an important reason to clarify how CSR works in these businesses. The study has the potential to give them knowledge and a resource to do CSR with greater clarity and effectiveness at a time when the world is demanding more from business in society. The growing interest in, trend towards, and superiority of strategic forms of CSR argue in favor of including this form of CSR in a modern study of SME CSR. The general gap supports a study of SME CSR. Specific gaps in qualitative studies argue in favor of a qualitative study of SME CSR. Further gaps in coverage in the developing and emerging world, and in Africa in particular, provide a reason to extend such a study to those parts of the world. The nature of CSR studies to date, which omit a complete view of the process of CSR, adds weight to the need to study the process end to end in SMEs.

Accordingly, given all the reasons provided in the literature for further study of SME CSR, this study will use the questions that prompted the study and the findings from the literature to enter conversations with SMEs and community members about their experience of developing these programs. Specifically, given the opportunities which the field presents, and because of SMEs' importance in economies around the world, this study will take up a few challenges that have been set. First, it will study SMEs in a number of global locations. It will target SMEs and experts in those locations and attempt to develop a unified picture of the strategic CSR development process. It will use an exploratory approach to gather and analyze rich data and note any differences from what is understood today.

3.1 Introduction

The introduction and literature review in Chapters 1 and 2 of the SME CSR Study have made an initial argument and set out a fuller case for pursuing the aims of the SME CSR Study. Specifically, the literature review highlighted a somewhat incomplete argument for studying SME CSR, general and specific gaps in the coverage of SME CSR in traditional and new geographical contexts, gaps in qualitative studies in co-creation and strategic-type CSR perspectives, and gaps in the study of the end-to-end process of CSR program development. This scenario, coming as it does in the face of an organizational issue when there is a growing interest in strategic forms of CSR, these forms emerging as superior to CSR, and modern ways of conducting CSR being needed and demanded, supports the aims of the study. These aims are to generate a unified theoretical explanation for the process of CSR development in SMEs to better understand how SR takes place in SMEs in different parts of the world where CSR has been studied, such as in North America, and in parts of the world where it has been studied less, such as in Africa. The second aim is to have such a theory and understanding provide SMEs and their stakeholders with greater clarity in SR decision-making. The study's guiding question is, "How do SMEs develop CSR in local communities around the world?" Subsidiary questions are: (1) What role do local communities play in developing SR programs? (2) How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs?

In making the initial and literature-based cases to pursue its aims, the SME CSR Study has also provided glimpses into the nature of SMEs, some of the reasons it is important to conduct research on them, and the nature of management and of SME research. In order to substantiate the methodology and methods used in the study, Chapter 3 will start by briefly revisiting these and by looking at management and SME research, the methodological traditions of each today, and the researcher's position on management and SME research. Having looked at these foundational issues, it will then discuss the proposed GT methodology and the research process and methods undertaken to conduct the study, with a focus on ethics approval, participants, data collection, and data analysis.

3.2 The Need for SME Research and the Philosophy of Management and SME Research

The first two chapters of the SME CSR Study have touched on some of the characteristics of SMEs and the need to study them, including in the area of CSR. A key characteristic of SMEs is that they are complex. This complexity was alluded to in the choice of their definition used in this study. There are a myriad possible other definitions of these businesses by number of employees, revenue, or industry that make intra- and inter-country cross-comparisons of them difficult (Curran and Blackburn, 2001). However, despite this, and as discussed in Chapter 2, they are also acknowledged to be increasingly

essential to the economic and social life of local communities around the world (Curran and Blackburn, 2001, Stoian and Gilman, 2017).

Indeed, they are being researched, and Landstrom (2005) has said that much more is known about them than 20 or 30 years ago (Landstrom, 2005). At the moment, as with management research generally, SME research is overwhelmingly quantitative (Anderson et al., 2015, Curran and Blackburn, 2001, Higgins et al., 2015, Johnson and Duberley, 2000), and as has been seen, that of CSR in them is as well. The acknowledged need for better-quality SME research is also apparent in SME CSR studies (Aragón et al., 2015, Ortiz-Avram et al., 2018, Vázquez-Carrasco and López-Pérez, 2012). Lastly, coverage in the emerging, transitional and developing worlds is said to be lacking (Jamali et al., 2016, Turyakira et al., 2014, Yin and Jamali, 2016). In addition to these characteristics already seen in this study, SME research is seen as a new field in which taken-for-granted assumptions are accepted and more academic rigor is needed in novel areas of research (Blackburn and Kovalainen, 2009, Curran and Blackburn, 2001), such as CSR.

The predominance of quantitative studies in management and SME research, including in specific subject areas such as CSR, likely reflects the historical tendency for research in these two areas to adopt the scientific research methods that have been used in the natural sciences (Blackburn and Kovalainen, 2009, Corbin and Strauss, 2015, Higgins et al., 2015, Johnson and Duberley, 2000, Landstrom, 2005). Those positivist, functional methods assume that knowledge can be gained empirically through objective observation of realities that correspond to measurable, definable concepts, such as physical objects, in the natural world (Higgins et al., 2015, Johnson and Duberley, 2000). This leaves little room for criticality and using interpretive, constructivist methods to develop non-mainstream-discourse knowledge of complex realities that correspond to abstract concepts of the type that can be found in the why and how of human behavior and interactions in the social world, or for the postpositivist methodologies that can accommodate this type of complexity (Higgins et al., 2015, Johnson and Duberley, 2000, Alvesson and Sandberg, 2011).

Given the complex nature of SMEs, more about them can potentially be understood if the methodologies used to study them are broadened, including to postpositive, qualitative methodologies that allow for greater complexity to be accommodated. Indeed, management and SME research experts find that both practices are too dynamic to be accounted for through only one approach, and are calling for different research designs to be used (Higgins et al., 2015). In SME research in particular, the call is for the creative and rigorous use of a range of qualitative methods in

order to deepen understanding and further theorizing about SME phenomena (Van Burg, 2020). Methods specifically being encouraged include GT, case studies, and ethnographies, among others, for being well placed to address the complexities of the characteristic uniqueness, heterogeneity, volatility, or mundanity of SME companies (Van Burg, 2020). These characteristics lend themselves well to the study of novel, underexplored, or hard-to-measure entrepreneurship phenomena. In turn, this makes it possible to build theory about new phenomena, elaborate theory through contextual variation, and qualify theory for uncovering causal mechanisms (Van Burg, 2020).

The researcher of this study appreciates the methodological rigor behind natural science research but, as the choices to use a thesis to study a topic of personal interest and to learn about the topic from those who have experienced it suggest, also believes in the possibility of applying constructivist and interpretive methods rigorously in social science. Accordingly, as areas that have been studied through the lens of large companies, but that have received less of their own direct study, the proposed use of a qualitative method to study SME CSR offers the opportunity for different and improved understanding and theorizing on the topic. The relative newness of strategic forms of CSR; the under-exploration of it and of SME CSR, as detailed in the literature review; the hard-to-measure social world behavior of SR in SMEs; and the overlapping heterogeneity, volatility, and mundanity of SMEs being considered for the study provide the characteristics that position these companies well for study using qualitative methods. A number of methodological options are available for conducting qualitative research, including narrative research, phenomenology, grounded theory (GT), ethnography, and case study (Creswell, 2013), among others, the last three being encouraged to be used in SME research, as indicated above. Each option serves a different purpose.

Narrative research focuses on the detailed stories of the lived or told experiences of one, two, or a small number of individuals (Creswell, 2013). Phenomenology describes the common meaning for several individuals of their lived experiences of a concept or a phenomenon to describe the universal essence of the experience, what was experienced, and how (Creswell, 2013). GT is intended to generate or discover a theory or a unified theoretical explanation for a process or action with distinct steps or phases that occur over time. It is shaped by the views of many participants who are unlikely to be in the same place or interact frequently, such as to display shared patterns of behavior. It can be used to explain practice or provide a framework for further research. The theory is grounded in data from participants who have experienced the process (Corbin and Strauss, 2015, Creswell, 2013). Ethnography focuses on an entire culture-sharing group and their shared and learned patterns of values, behaviors, beliefs, and language. Participant observation occurs during immersion in the day-

to-day lives of the people (Creswell, 2013). Case study involves an in-depth understanding of a single case, or bounded system, or multiple cases over time or explores an issue or problem using the case as a specific example. It is used when there is a clearly identifiable case with boundaries for which an in-depth understanding or comparison can be made (Creswell, 2013). Action research involves developing emergent theory from practice; grounded theory can be seen as a form of action research (Eden and Huxham, 1996). A side-by-side comparison of each of these methods and their possible suitability for use in the SME CSR Study is shown in the table below:

Table 3.1 A Comparison of Qualitative Methodologies Considered for the SME CSR Study

Methodology	Focus	Yes (✓) No (✗)	Comments

Narrative	Exploring the life of an individual
	  Needing to tell stories of individual experiences
	  Drawing from the humanities including anthropology, literature, history, psychology, and sociology
	  Studying one or more individuals
		✗	Creswell, 2013

Phenomenology	Understanding the essence of a lived phenomenon
	  Needing to describe the essence of a lived phenomenon
	  Drawing from philosophy, psychology, and education
	  Studying several individuals who have shared the experience
		✗	Creswell, 2013

Grounded Theory	Developing a theory grounded in data from the field
	  Grounding a theory in the views of participants
	  Drawing from sociology
	  Studying a process, an action, or an interaction involving many individuals
		✓	Corbin and Strauss, 2015; Creswell, 2013

Ethnography	Describing and interpreting a culture-sharing group	✗	

Case Study	Developing an in-depth description and analysis of a case or multiple cases
	  Providing an in-depth understanding of a case or cases
	  Drawing from psychology, law, political science, and medicine
	  Studying an event, a program, an activity, or more than one individual
		✗/✓	Creswell, 2013

Action Research	Developing and elaborating [emergent] theory from practice – developing "grounded theory" (Glaser and Strauss, 1967) is one of many examples of emergent theory building	✗/✓	Eden and Huxham, 1996

Since the aims of the SME CSR Study are to generate a unified explanation for the process of CSR development in SMEs so as to better understand how SR takes place in SMEs in different parts of the

world, and to have such a theory and understanding provide SMEs and their stakeholders with greater clarity in SR decision-making, GT is the qualitative approach that best fits these aims and will therefore be used to respond to the calls in the literature for more qualitative studies. Additional details on the methodology are provided next.

3.3 Grounded Theory (GT)

GT is a qualitative research design developed by Barney Glaser and Anselm Strauss in 1967 for the purpose of constructing inductive theory grounded in data (Corbin and Strauss, 2015, Creswell, 2013, Creswell, 2014, Denk et al., 2012, Marshall and Rossman, 2016, Thorpe and Holt, 2008). The methodology they developed was published in the text *The Discovery of Grounded Theory* (1967) (Corbin and Strauss, 2015). Over time, the methodology that Glaser and Strauss developed evolved and diverged into two different schools of thought on GT (Corbin and Strauss, 2015, Creswell, 2013, Denk et al., 2012, Marshall and Rossman, 2016).

Strauss's school of thought eventually took a more accommodating approach to acknowledging the researcher's role and presence in the data collection and analysis process than he and Glaser had originally prescribed (Marshall and Rossman, 2016, Thorpe and Holt, 2008). The Straussian school of GT gets its philosophical underpinnings from sociology's Chicago School tradition of participant observation of focused social situations to theorize action in context, and from the views on interactionalism and pragmatism for which John Dewey, George Herbert Mead, and others are known (Corbin and Strauss, 2015, Creswell, 2014, Marshall and Rossman, 2016, Thorpe and Holt, 2008). These philosophies hold that self-reflective beings, socialized and culturized in the perspectives and beliefs of their times, encounter problems (Corbin and Strauss, 2015). Their memories and recollections are used to directly or indirectly act on or interact with those problems (Corbin and Strauss, 2015, Creswell, 2013, Creswell, 2014). Action and interaction can change midstream based on assessment but ultimately lead to consequences and provisional knowledge, which then is checked empirically by peers (society) (Corbin and Strauss, 2015). Moreover, these philosophies hold that the experiences of those engaged in inquiry are vital to the inquiry and its implicated thought processes (Corbin and Strauss, 2015).

GT did not explicitly develop based on these philosophies. However, these philosophies were deeply rooted in Strauss, who eventually articulated his stance in *Continual Permutations of Action* (1993) (Corbin and Strauss, 2015). Juliet Corbin, a grounded theorist who later collaborated with Strauss, finds that the philosophies and their underlying assumptions do not contradict modern thinking. While GT

was initially widely used in sociology, in the 1970s, GT started being used in management research (Thorpe and Holt, 2008). In recent times, it has been used to study technology in organizations, group decision support systems, leadership, and supply chain management (Denk et al., 2012, Thorpe and Holt, 2008).

In GT, the inquirer generates a general explanation – a theory – of a process, an action, or an interaction. GT is used when theory is not available to explain or understand a process (Creswell, 2013, Creswell, 2014, Marshall and Rossman, 2016). This might be because the models available were tested on samples and populations other than those of interest, the theories are incomplete or do not address categories of interest, or a theory is needed to explain how people are experiencing phenomena (Creswell, 2013). It can also be used to provide a framework for further research (Creswell, 2013). The literature contains many definitions of theory, but, generally, a theory is an explanation of something or an understanding that the researcher develops (Creswell, 2013). The process, action, or interaction on which the researcher focuses has distinct steps or phases that occur over time (Creswell, 2013). A GT study therefore has "movement" or some action that the researcher is attempting to explain (Creswell, 2013).

GT is best suited for developing a theory based on data from the field and for studying a process, action, or interaction involving many individuals and perspectives (Corbin and Strauss, 2015, Creswell, 2013, Marshall and Rossman, 2016). The participants interviewed are theoretically chosen (theoretically sampled) to help the researcher best form the theory (Thorpe and Holt, 2008). Study participants would all have experienced the process, and the theory should be "grounded" in data from the field (Creswell, 2013). Twenty to sixty participants are the number recommended for GT studies (Creswell, 2013). The concepts out of which the theory is constructed are derived from data collected during the research process and not chosen prior to beginning the research (Corbin and Strauss, 2015). This feature grounds the theory and gives the methodology its name (Corbin and Strauss, 2015). In GT, research analysis and data collection are interrelated. After initial data are collected, the researcher analyzes those data, and the concepts derived from the analysis form the basis for the subsequent data collection (Corbin and Strauss, 2015). Data collection and analysis continue in a cycle throughout the research process (Corbin and Strauss, 2015, Thorpe and Holt, 2008). The theory is shaped by interrelating categories of information based on data collected from the views of many participants (Corbin and Strauss, 2015, Creswell, 2013).

Taking information from data collection and comparing it to emerging categories is called the constant comparative method of data analysis. Data are analyzed by the process of constant comparison regardless of the type used. During constant comparison, data are broken down into manageable pieces, with each piece compared for similarities and differences. Data that are similar (referring to something conceptually similar but not necessarily repeating the same action or incident) are placed under the same conceptual heading. Through further analysis, the researcher groups concepts together to form categories (sometimes referred to as themes). Each category is developed in terms of its properties and dimensions to provide detail. Eventually, the different categories are integrated around a core category, which describes in a few words what the researcher identifies as the major theme of the study. The core category and other categories together provide the structure of the theory (Corbin and Strauss, 2015).

Strauss and Corbin prescribe the types of categories identified around the core phenomenon. They are causal conditions (what factors caused the core phenomenon), strategies (actions taken in response to the core phenomenon), contextual and intervening conditions (broad and specific situational factors that influence the strategies), and consequences (outcomes from using the strategies). These categories relate to and surround the core phenomenon in a visual model called the axial coding paradigm. The final step is selective coding, in which the researcher takes the model and assembles a narrative statement or story that describes the interrelationship of categories in the model, a visual picture, or propositions (hypotheses) that interrelate the categories in the model. This theory, developed by the researcher, is articulated towards the end of a study. Theories developed using these techniques can be substantive when they focus on a specific group or place and are used to understand a specific social concern. They become middle range or even formal as the applicability of the theory is broadened (Corbin and Strauss, 2015).

The SME CSR Study used Strauss and Corbin's approaches to GT to fulfill its aims. As set out above, grounded theory was purposefully selected as the appropriate qualitative method to fulfill the aims of the SME CSR Study. Accordingly, given the additional details about the method and its appropriateness described above, Strauss and Corbin's approaches to GT were used, in combination with university rules, for this purpose. Among other things, this entailed acknowledging prior knowledge from the literature and the researcher's position; grounding the research in the experiences of many participants in the field who had experience with the topic of study; and following the method's recommended techniques of different types of coding, memoing, and constant comparison for the analysis. The way in which the study was conducted in light of this is detailed below.

3.4 Settings and Ethics Approval

Chapter 1 established that the researcher's business had presences in the US, Canada, Nigeria, Kenya, and South Africa. As shown in Table 3.2, in those countries, also proposed as sites to be studied, SMEs make up 90% or more of businesses totaling from 1 to 29 million businesses respectively. They create 60% or more of jobs and contribute a significant amount towards exports or GDP.

Table 3.2 Selected Small Business Information

	Country/Region	Canada	Europe	Kenya	Nigeria	South Africa	USA
Feature							
Share of total business in country/region		98%	99%	-	97%	90%	98%
New jobs created		70.5%	-	80%	98%	60%	64%
Number of businesses in country		1.14 M	20.7 M	7.5 M	17 M	2.2 M	29 M
Share of workforce in small business		70.5%	66%	44%	50%	60%	50%
Exports/contribution to GDP		30%	-/55%	-	46.6%	21%/34%	29%/-

As detailed in Chapter 2, while they may face several headwinds, SMEs, including those in the countries proposed for the study, offer several potential benefits to society. The countries proposed in the study consider SMEs key to their economies, important to driving prosperity, and high-quality employers and have an interest in addressing the slow growth and failure rate of these businesses (Ciubotariu, 2013, Innovation Science and Economic Development Canada, 2016, Kushnir et al., 2010, Neagu, 2016, OECD, nd, Tom et al., 2016). The literature and the study's conceptual model in Chapter 2 further indicate that there is a need for the study of SME CSR in traditional contexts, such as the US and Canada, and in new, developing world contexts, such as Kenya, Nigeria, and South Africa. That chapter also speaks to the need for qualitative studies of the topic. This chapter further highlights a need for qualitative studies of topics like SME CSR in SME management research.

In anticipation of needing to conduct the study at the locations of her businesses, the researcher proposed an international study of a project involving human participants to the University of Liverpool Management School DBA Ethics Committee. The proposal discussed the purpose, design, and methodology for the project. These included considerations for location, anonymization, informed

consent, data protection, access and storage, types of participants, and potential risks. The Committee provided ethics approval for the SME CSR Study on March 15, 2018. Since the study proposed was international, the approval was contingent upon receiving ethics approval from local research ethics committees. The ethics approval letter is available in Appendix II.

For each of the planned study sites outside the UK, namely, Canada, the US, Kenya, Nigeria, and South Africa, research requirements for external sites were determined and addressed. In Canada, the Manager, Research Ethics, Office of Research Services at the University of Guelph confirmed that in Ontario, permission to interview was needed only from the organizations or individuals that were to be interviewed. In the US, the Office of Research Compliance at the University of North Carolina, Charlotte, confirmed that all things considered, as a project being independently researched, the SME CSR Study did not meet any of the criteria for additional IRB or ethics approval beyond the approval already provided from the University of Liverpool. Kenya has a national system for ethics approvals. However, the online process was delayed, and so plans to interview participants in that country were abandoned. In Nigeria, the University of Lagos Business School advised that research consent is needed only from the organizations where the research will be done. In South Africa, the Senior Coordinator: Research & Postgraduate Studies at the Faculty of Economic and Management Sciences at the University of Pretoria provided guidance. The request for ethics approval for the SME CSR Study was brought up with the Faculty Research Ethics Committee. After reviewing the research proposal, the interview questionnaire with a clear indication of the target population, the letter of introduction, and the informed consent, ethics approval was provided out of an abundance of caution. All the correspondence with external sites is provided in Appendix III. No data were collected until all ethics approvals were received.

3.5 Data Collection

The ethics application process provided an opportunity to plan for the protection of human subjects. During preparation to collect the data, those plans were implemented. Consistent with guidance on suitable numbers of participants for GT studies (Creswell, 2013), a target was set to collect data from some 20 to 60 experts at community organizations for their familiarity with SR, SMEs, and community needs. In their discussion of grounded theory, Bloomberg and Volpe (2008) describe research as involving multiple recurrent stages of data collection and refinement of abstract categories of information as a way to examine changing experiences over time and to describe dimensions of experience. The steps taken to do this for this study are outlined below.

3.5.1 Inclusion Criteria

Given the content and context of the study, anticipation of where experts could be found, and the dimensions of CSR seen in the literature review, criteria for including community organization (CO) experts in the study were meeting one or more specific conditions. These were being focused on SMEs or entrepreneurship, SR, community economic development, participatory development, human development, poverty alleviation, human rights, environmental issues, or more than one of the regions in the study. For SMEs, the criterion was meeting the definition of an SME in the place where the business is located.

3.5.2 Recruitment

For each of the planned study sites, namely, Canada, the UK, the US, Kenya, Nigeria, and South Africa, recruitment for the project took place using purposive, heterogeneous, and theoretical sampling techniques first and then snowball sampling.

3.5.2.1 Purposive, Heterogeneous, and Theoretical Sampling

Purposive sampling is an approach in which the researcher has a clear idea of what sample units are needed and then approaches potential sample members to check whether they meet the eligibility criteria. Those that do are used; those that do not are rejected (Bloomberg and Volpe, 2008).

Heterogeneous sampling is a sample of individuals made up of different types of respondents who have experienced the process being studied such that they can attest to the context and conditions, and to what does and does not happen in the process being studied (Creswell, 2013).

Theoretical sampling is an open and flexible type of data gathering particular to GT. The data is gathered based on analysis of previous data. For example, secondary data sources, such as the literature reviewed for the study, and primary data sources, such as interviews conducted for the study, can be analyzed, interrogated, and used to generate ideas for concepts to keep an eye out for during subsequent interviews and for the right individuals to interview in order to support the aims of the study and best develop the evolving theory (Bloomberg and Volpe, 2008, Corbin and Strauss, 2015, Creswell, 2013, Thorpe and Holt, 2008). In the SME CSR study, this meant using interview data to enhance the preliminary questions provided in the interview guide. It also meant being careful not to stifle curiosity.

The choice of these three approaches to collecting data from individuals for this study is supported because the known units needed were community members with knowledge of SMEs and CSR and

SMEs themselves, different types of respondents were needed for the study, and the collection method is an important one for GT studies. Their use was intended to find participants with depth and richness of information and understanding of SMEs and SME CSR, as well as individual and literature resources able to contribute to the theory as it evolved (Bloomberg and Volpe, 2008, Easterby-Smith et al., 2012, Marshall and Rossman, 2016). The methods were used to identify experts at grassroots community organizations and international NGOs in consultation with experts, directories of organizations, opinion leaders, community leaders, authorities, referrers, people with whom the researcher has personal connections or something in common, family members, and friends (Carey et al., 2001, Laurila, 1997, Saunders, 2012, Shenton and Hayter, 2004). Within these organizations, target participants included board members, senior managers, middle managers, and non-management staff, including administrative and technical employees (Saunders, 2012). This selection process was used considering the difficulties of gaining access to organizations and people in them, and because building rapport to sustain access is critical to the success of research projects (Carey et al., 2001, Johl and Renganathan, 2010, Laurila, 1997, Murphy et al., 1992, Saunders, 2012, Sixsmith et al., 2003). It is based on the literature on gaining access and is summarized in Figure 3.1 below (p. 53).

A target was set of soliciting 50 to 150 experts at each type of organization so that with attrition, the study would end up with 5–15 of each type of expert participating. The search showed that there are few local community organizations focused on SMEs or entrepreneurship, community economic development, poverty alleviation, or environmental issues in any of the countries and regions included in the study. However, the most exist in the US, Canada, South Africa, and the UK, with a split between government agencies and private NGOs. For Kenya and Nigeria, the search quickly turns up international organizations doing work locally. For all countries, the search for organizations becomes saturated quickly, with the names of organizations working in these areas coming up repeatedly and quickly. Ultimately, generally, interviewees were selected for their past or current affiliation with community organizations meeting the selection criteria. They had expertise in SMEs or SR or had a relevant community role.

Figure 3.1 Gaining and Sustaining Access to Organizations and Informants
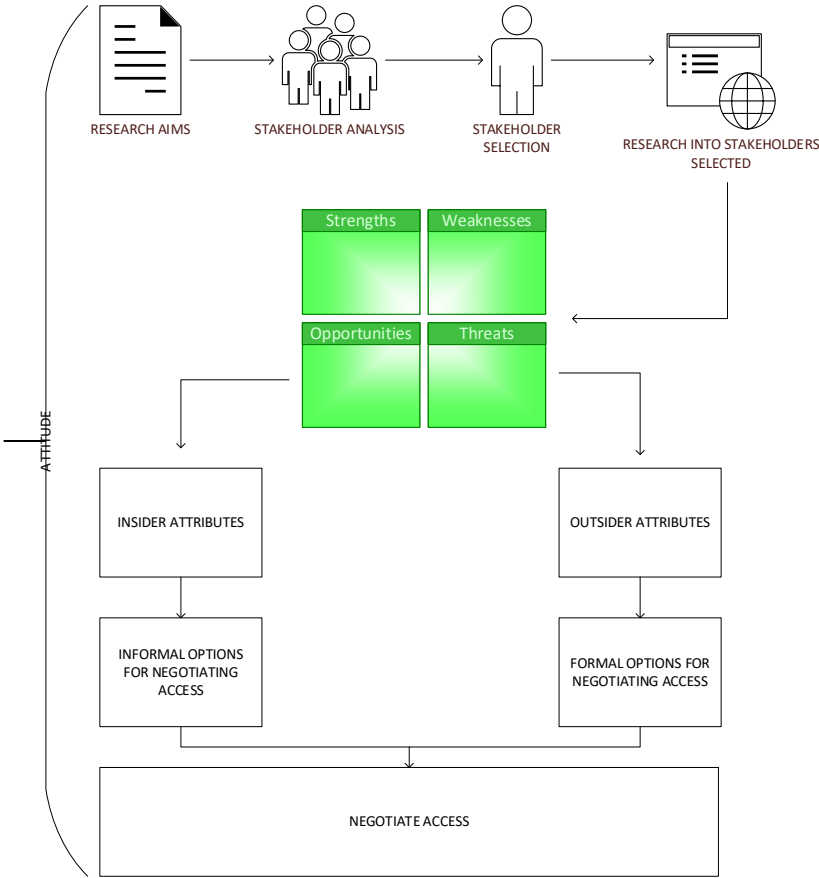
3.5.2.2 Snowball Sampling

Snowball sampling starts with someone who meets the criteria for inclusion in the study, who is then asked to name others who would be eligible. The purposive, heterogeneous, and theoretical sampling methods yielded interviewees who met the inclusion criteria, and snowball sampling was then used so that SMEs could be volunteered into the study (Corbin and Strauss, 2015, Saunders, 2012). The experts from grassroots community organizations and international NGOs that ended up participating were each asked to provide three names of SMEs that stand out from an SR perspective. Moreover, directories of organizations, opinion leaders, community leaders, authorities, referrers, people with whom the researcher has personal connections or something in common, family members, and friends (Carey et al., 2001, Laurila, 1997, Saunders, 2012, Shenton and Hayter, 2004) were also used to identify SMEs to participate in the study. Ultimately, the snowball sampling that was done with the experts who participated in the study was the most effective means of recruiting SMEs into the study. Other methods felt like a cold call and ended up being unproductive.

3.5.2.3 Advertising

After the first two types of recruitment, the study was advertised through Facebook, Twitter, LinkedIn, and email. The study advertisement and the Google Form it led to are shown in Appendix VI.

3.5.3 Project Information and Informed Consent

Before participants were contacted, research was done into the organizations identified with the help of secondary sources, such as subscription databases, and conversations with contacts to learn about the organizations, identify their concerns, and find employee names and descriptions (Saunders, 2012). Things were kept simple and authentic (Marshall and Rossman, 2016).

Mindful of ethical concerns and not creating power issues (Creswell, 2014), these steps combined to increase the likelihood that prospective participants from all three types of organizations, because of a personal or business connection, a reference from a trusted source, or the project resonating with them, were willing to participate and respond to the interviews (Carey et al., 2001, Laurila, 1997, Murphy et al., 1992, Saunders, 2012, Shenton and Hayter, 2004, Sixsmith et al., 2003).

A protocol and timeline were prepared for each site, identifying participants, asking them to participate, selecting the first interviewee, and proceeding from there. Once prospects agreed to participate, an information sheet and informed consent were sent out using an electronic document and e-signature application. The information sheet described the research and why their involvement would be valued (Carey et al., 2001, Laurila, 1997, Okumus et al., 2007, Saunders, 2012). Throughout, it was reiterated that the participant's confidentiality and anonymity would be maintained, and that they could withdraw at any time (Corbin and Strauss, 2015). The informed consent requested permission to audio- or video-record the interviews. Both documents were returned through the e-signature application, and the informed consent was signed by the participant and the researcher. E-signatures are admissible in all the areas of the study. The documents were saved separately from the interviewee information record. Interviews took place only after signed documents were on file.

3.5.4 Protection and Interviews
3.5.4.1 Interviewee Selection and Anonymity

One hundred eight experts and SME owners were shortlisted to participate in or provide references to participants for the study. Of these, 65 were contacted. Forty agreed to participate, but 12 either did not follow through or withdrew their participation. No participant from the UK agreed to an interview, bringing the total final study locations down to four from the original six attempted. The study was therefore conducted in four locations, the US, Canada, South Africa, and Nigeria. No inducements were

offered or requested for any of the interviewees. Two participants asked for additional clarifications, which were provided in preliminary conversations before the final interviews took place. The interviews took three months to complete. Concepts and categories started to become saturated after about 20 and 29 interviews were completed. Two were discarded for booking protocol issues making it impossible to guarantee anonymity, and 27 were retained for use.

Some of the interviewees had worked in more than one of the final locations of the study. Moreover, some had worked in multiple African countries, the greater West African region, or globally, in Kenya and the United Kingdom. In addition to the expertise that was of interest for the study, the interviewees also had subject matter expertise in entrepreneurship, management consulting and business advisory, consulting, fundraising, strategy, technology, women-owned businesses, financial services, accounting, behavioral science, energy management, food services, human resources, law, leadership, logistics, management, manufacturing, marketing, media, minority-owned businesses, philanthropy, recruiting, supply chain, and technical sourcing. They had worked for corporations or for-profit companies, nonprofits, universities, government agencies or public organizations, private organization/sector alliances, B corporations, international organizations, non-governmental organizations, and public–private partnerships. Some had board experience. Among them were writers of books, business and peer-reviewed articles and resources; winners of marketing and business awards – including some that are globally recognized; and public speakers. They reported as few as six years of work experience and as many as 40 and having worked with as few as five employees and as many as 500 and even 1,200.

As the interviews progressed, it became noteworthy that millennials were frequently being referenced. This prompted the idea of considering which of the interviewees fell into this category and which of them into possible others. Additional information they provided in their interviews about age, length of career, or indeed to which generation they belonged was used to augment their demographic information.

3.5.4.2 Interviewee Demographics and Expertise
The 27 participants were made up of 15 females (57%) and 12 males (43%).

Figure 3.2 Interviewee Gender

Male 43%
Female 57%
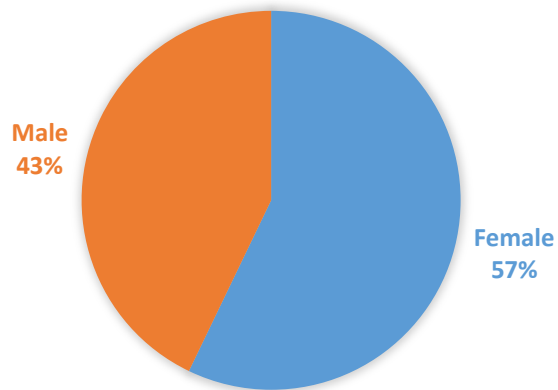
One interviewee was Asian (4%), 16 were Black (61%), and 10 were Caucasian (36%).

Figure 3.3 Interviewee Ethnicity

Asian
Caucasian
Black
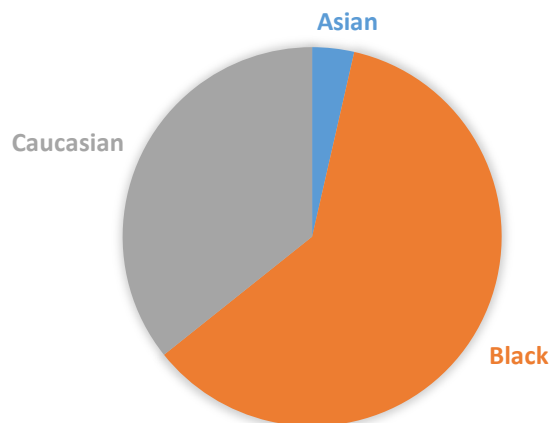
Two interviewees were from Canada (7%), six from Nigeria (21%), nine from South Africa (32%), and 10 from the US (39%).

Figure 3.4 Interviewee Country
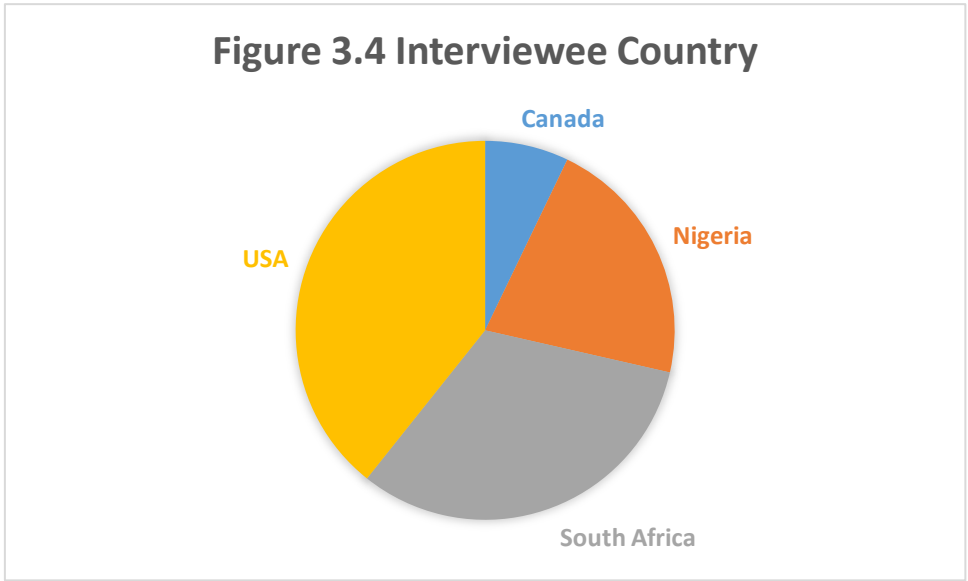
Fifty percent had expertise in CSR and 50% in SMEs. 13 also had expertise in two areas. Of these, 23% had expertise in CSR and 77% had expertise in SMEs. Fifty-four percent (15) did not have a second area of expertise directly relevant to the study.

Figure 3.5 Interviewee Expertise
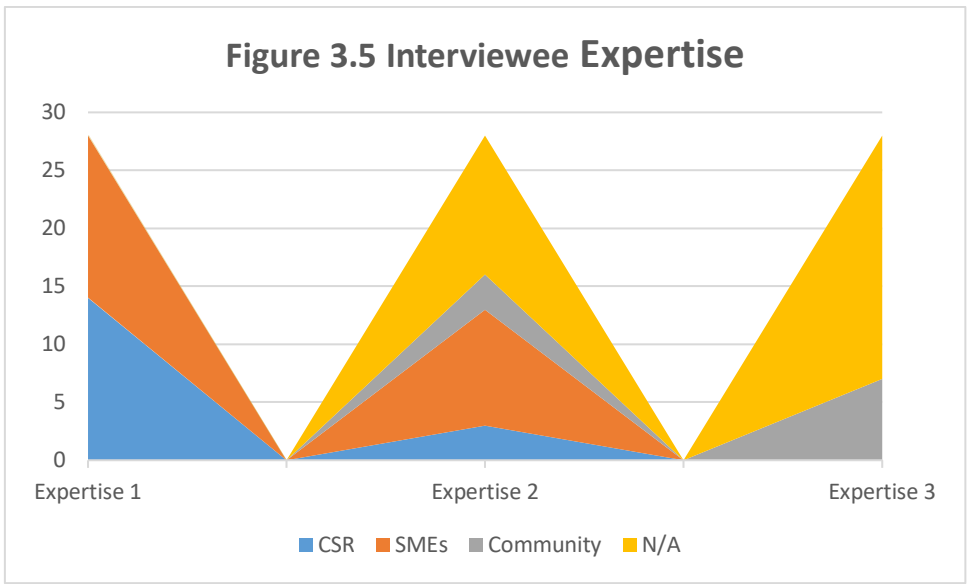
Twenty-nine percent had graduate-level education, 50% masters-level education, and 21% doctoral-level education.

Figure 3.6 Interviewee Education

Doctorate
21%

Undergraduate
32%

Masters
47%
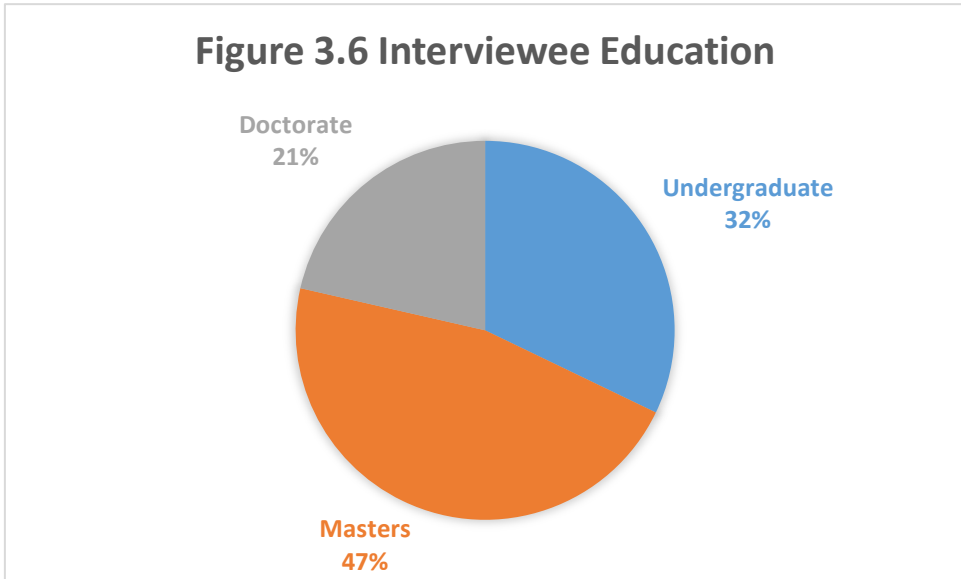
Four generations of interviewees were represented: 4% from the silent generation, 14% baby boomers, 50% Generation X, and 32% millennials. The demographic information for the interviewees is shown below.

Figure 3.7 Interviewee Generation

Silent
Generation
4%

Baby Boomers
14%

Millenials
32%
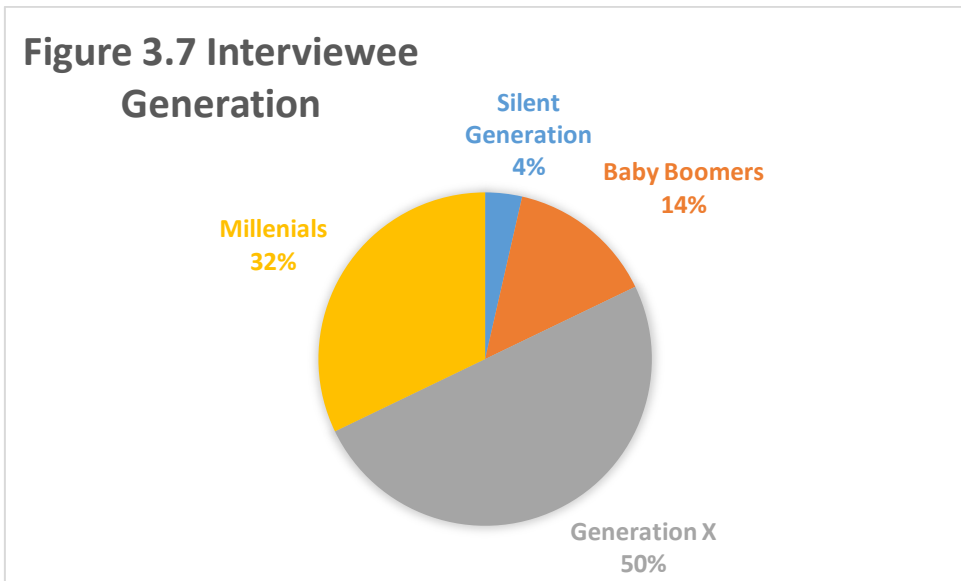
Generation X
50%

Table 3.3 Information on Demographics and Expertise of Interviewees

Code	Generation	Gender	Ethnicity	Education Level	Type of Expertise
USA CO 05	Baby Boomer	M	B	M	CSR, SMEs, CO
USA CO 01	Generation X	F	W	U	CSR, CO
NG SME 01	Generation X	F	B	M	CSR, SMEs
NG CO 03	Generation X	M	B	D	CSR, SMEs
USA CO 06	Generation X	F	B	M	CSR, SMEs, CO
USA CO 04	Baby Boomer	F	W	D	CSR
USA CO 03	Baby Boomer	F	W	U	SMEs
USA CO 07	Generation X	M	W	D	SMEs
SA CO 01	Generation X	M	B	M	CSR, SMEs, CO
SA SME 02	Generation X	M	B	U	CSR, SMEs, CO
SA SME 03	Millennial	F	W	M	SMEs, CSR, CO
SA SME 01	Millennial	F	A	M	SMEs
NG CO 02	Generation X	M	B	D	SMEs
NG CO 01	Generation X	F	B	U	SMEs
CA CO 01	Silent Generation	M	W	D	CSR
SA CO 03	Baby Boomer	F	B	U	CSR, SMEs, CO
SA CO 04	Millennial	M	W	U	CSR, SMEs
USA CO-10	Millennial	F	W	M	CSR, SMEs, CO
NG CO 04	Generation X	F	B	M	CSR, SMEs
SA SME 05	Millennial	F	B	U	SMEs, CSR
USA CO-14	Generation X	M	B	D	SMEs, CSR
USA CO-13	Millennial	F	W	M	CSR
SA SME 07	Millennial	F	B	U	SMEs
USA SME 05	Generation X	M	W	M	SMEs
SA SME 06	Millennial	F	B	U	SMEs
NG SME 02	Generation X	M	B	M	SMEs, CO
CA SME 01	Generation X	M	B	M	SMEs

The information for all 27 targets and final participants was saved in a password-protected file, to which only the researcher has access, on a secure, firewalled, and virus-protected Dell Inspiron 14 7000 computer with access to Windows BitLocker configured and enabled to encrypt the hard drive and prevent access to data on the drive without a password. A code replaced the name and identifying information for each interviewee using the following convention: [country] [type of organization]-[sequence number] to make it possible to identify their location, the participant type, and a sequence number. Options for country were US, Canada, Kenya, Nigeria, South Africa, and the UK. Options for type of interviewee were the abbreviation CO for community organization expert, SME for SME owner, and SMEE for SME employee. Interview order was also noted in the participant information file. The research data was also backed up to a private, secure Dropbox location.

3.5.4.3 Interview Platform, Instrument, Type, Description, and Data

The interviews were done by videoconference at mutually agreed times to minimize disruption (Murphy et al., 1992, Saunders, 2012). Only the researcher has access to the videoconferencing application. Supporting documentation was requested during this phase (Murphy et al., 1992). The data were collected using semi-structured interviews. The questionnaires in Appendix V below were used, and, as necessitated by the data, additional data sources were used. Although unstructured interviews are best for GT, the semi-structured interview format was used to have a set of questions to fall back on in case it was needed.

In almost every interview, after a few initial comments, the interviewees would want to fall back on specific questions being asked. The final question, on whether there was anything else the interviewee wanted to add, therefore became critical for ensuring that something that the interviewee wanted to share was not left out (Corbin and Strauss, 2015). Accordingly, the beginning and end of the interviews provided opportunities for unstructured data to be provided, while the middle of the interviews gave the interviewees guideposts on what areas were of interest and to be discussed. Each interview took 45 to 75 minutes. All interviews took place by videoconference.

Ultimately, contributions were made on a number of different enterprise types, as shown in the interviews – SMEs, medium enterprises, smaller large enterprises, and international organizations – and from the two regions in the study, Africa and North America. Forty-one percent of the contributions were made on SMEs in Africa, 31% on SMEs in North America, 7% on medium enterprises in Africa, 7% on smaller large enterprises in North America, and the balance on international

organizations in North America, medium enterprises in North America, and small enterprises in Africa or North America.

Figure 3.8 Contribution by Enterprise Type and Region
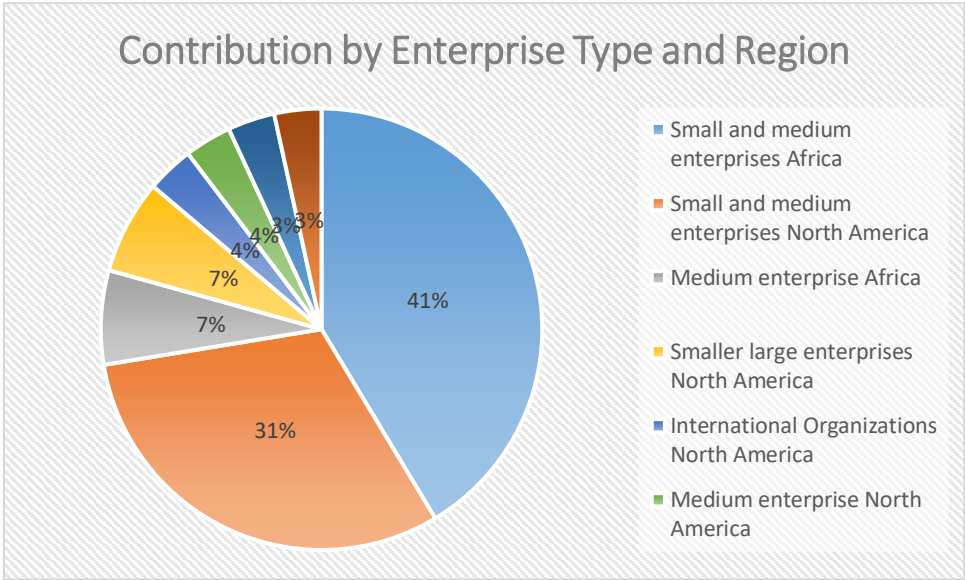
3.6 Data Analysis

Each interview was automatically transcribed in the videoconferencing application for use as primary data. All 27 transcripts were reviewed for accuracy and cleaned up to remove all identifying information about the interviewee and correct any automatic transcription errors. The clean transcripts were saved in Atlas.ti and converted into editable Atlas.ti documents for further processing, including for coding. Each interview was played back verbatim or "line by line" in the order in which the interview took place. Detailed notes were taken, and questions asked about the data in each interview, to land on the key points that each interview was making. The notes were then organized into thematic areas and the key point or points being made by the interviewer noted. A memo was written about the key takeaway from each interview, and key demographic information about the interviewee was confirmed using publicly available sources. After the first interview was processed in this way, subsequent memos also included reflections on similarities and differences between previously processed interviews. Moreover, several of the ideas on these areas were captured in 12 standalone spontaneous memos, which were generated occasionally while reflecting on what was being learned as the interview analysis progressed. A sample memo is available in Appendix VIII. Whenever applicable, reference websites and documents which the interviewees provided were used to theoretically sample concepts, and the insights they provided were used to enrich the emerging concepts and categories.

With the constant comparison among concepts, categories, and interviews and with each interview having been analyzed, the transcript in Atlas.ti was then searched and coded provisionally. Following this process of microanalysis for all 27 interviews and transcripts, 672 items were coded openly using 46 codes and subcodes. One hundred fifty-two concepts, illustrating the properties and dimensions of 13 categories were organized in a draft model of the process of developing SME CSR. Some categories emerged and were apparent immediately. Some were acknowledged only after the whole set of interviews was completed. The model continued to build and become richer with detail in terms of properties and dimensions within categories as the successive interviews complemented one another or added to information that was previously provided.

As each interview was processed, sensitivity to the data also increased, and concepts were added or taken away from preliminary categories and additional categories added as needed. Some categories had to be split and others had to be collapsed compared to how they were originally organized. The categorizations were then further refined in terms of their dimensions and properties and to remove any redundancies to ensure that each category was expressed as succinctly as possible without omitting important details. This allowed categories and relationships to emerge rather than to be forced at the end of all the interviews. Keeping track of the concepts and categories and of the properties and dimensions in a draft model also made it possible to take stock of the context – conditions, actions/interactions, and consequences – that interviewees described. This was in line with the paradigm and matrix models of analysis recommended by Strauss and Corbin for GT analysis. Accordingly, axial coding was also completed for the model. It was then also possible to see a core concept that ran across the categories, dimensions, and properties in context. It was also possible to see the relationships among all the categories and to complete selective coding. The final classified categories were then organized into summary tables. The collection and analysis of the data therefore made it possible to discern a process for the way in which CSR programs take place in SMEs in varying locations around the world. The study was participant-guided throughout.

Figure 3.9 GT Data Collection and Analysis Process – SME CSR Study

Theory
- Substantive
- Strategic responsibility development

Selective Coding
- Core category
- Category connections

Axial Coding
- Paradigm and Matrix – Contextualization
- Conditions
- Action/interaction
- Consequences

Open coding
- Memoing
- Concept development
- Constant comparison
- Categories – dimensions and properties

Interviews
- Unstructured, semi-structured
- Raw data

Preliminaries
- Methodological basis
- Planning – Ethics
- Recruitment

3.7 Conclusion

Several historical and contemporary thinkers and practices have provided a framework for planning and executing the qualitative study of the problem of the inadequacy of the study of SR in SMEs. The literature amply demonstrates this as an issue for which a study is needed. The inputs that provide the framework for the study include the demands for the use of qualitative methods against the backdrop of the historical primacy of quantitative methods in management and SME research and the interactionist and pragmatic philosophies of Dewey, Mead, and the Chicago School. The GT approaches of Strauss and Corbin and the ethics requirements of the University of Liverpool also play their part.

Adhering to these philosophies and being guided by these methodological techniques provide the SME CSR Study with internal consistency and rigor that are a strong foundation for the findings of the study, which are looked at next.

4.1 Introduction

In partial fulfillment of a DBA, the SME CSR Study was undertaken in response to an organizational problem, against the backdrop of SR evolving and global calls for all businesses to do more with SR. Recent literature reviewed confirms that such a study is needed. This is because SMEs have an important and complementary role to play in local economies, alongside large enterprises, and because there has been incomplete and no end-to-end study of SME CSR generally, and specifically with respect to qualitative study, in both traditional and non-traditional settings. Since GT is a suitable methodology, it was used to fulfill the aims of the SME CSR Study. The first aim is to generate a unified theoretical explanation for the process of CSR development in SMEs to better understand how SR takes place in SMEs in different parts of the world. The study considered SMEs in places where CSR has been studied, such as North America, and in places where it has been studied less, such as Africa. The second aim is to have such a theory and understanding give SMEs and their stakeholders greater clarity in SR decision-making. The study's guiding question is, "How do SMEs develop CSR in local communities around the world?" Subsidiary questions are: (1) "What role do local communities play in developing SR programs?" (2) "How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs?" This chapter therefore sets out the findings from the GT research conducted by interviewing selected participants knowledgeable in the area of study.

The rest of this chapter is organized as follows. Thirteen categories in contexts of conditions, actions/interactions, and consequences that take place across four distinct phases are detailed. The first, Pre-CSR, Community-Driven Phase is made up of one category, A Seed Is Sown. The second, SME CSR, Owner-Manager–Driven Phase has five categories. These are Starting or Joining a Business; Obtaining Varied Results; the core category, Shaping Engagement with the Community; Engaging with the Community; and Results of Engagement. The third, SME SCSR, Professional Agent–Driven Phase is made up of five categories. The categories in this phase are Further Triggering Change, Designing Intentional Stakeholder Engagement, Formalizing Stakeholder Engagement, Refining Engagement, and Creating Reciprocal Value. The fourth, Post-CSR, External Party–Driven Phase is made up of two categories and culminates with businesses being mission-driven at their core. The two categories are Benefiting a City or Region and Becoming Fully Mission-Driven at the Core. In the discussion, each category is introduced and then summarized in a table. The coded table – green for natural process, pink for action, and grey for phase – shows the category's classifications, dimensions, properties, and phase.

Figure 4.1 Key to Summary Table Coding

Natural process or change
Action
Phase
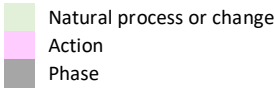
The category is then detailed and quotes from interviews used to substantiate points being made. A summation of community lessons and next steps of and from the category tabulated, discussed, and illustrated closes each section. The relationship among the categories, the SME SR development storyline, and the visual depiction is then set out and a chapter conclusion provided.

4.2 SME Pre-CSR Phase – Community Driven

Figure 4.2 SME Pre-CSR Phase – Community Driven

❶

QUALITY

Category 1
A Seed is Sown

SME Pre CSR Phase

TIME
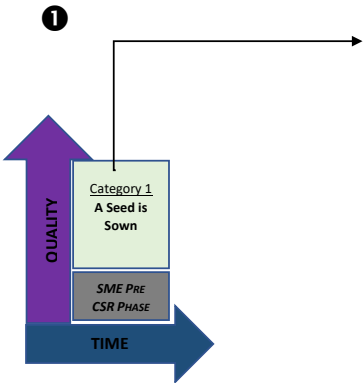
4.2.1 Overview of the Community-Driven Phase

The SME Pre-CSR Phase (Phase 1) is the first in the process of CSR development in SMEs. It has one category, A Seed Is Sown (Category 1). The phase and category are a natural process that happens early, before a businessperson actively responds to motivating experiences that occurred in their community lives. The motivating experience in their community life might have occurred a long time ago, recently, or both. In this phase, more than one type of experience can be motivating. The type of action that this phase informs can be short-, medium-, or longer-term and can include starting or joining a business or using it as a reminder when agreeing to or carrying out socially responsible actions later in the life of a business. The actions taken in response to the motivating experience are intended to address it and use it to create change, sustain a situation judged to be good, or bring about further improvements in people's lives and for the community. This phase and category merely supply the

idea for potential future socially responsible action. As such, it is a somewhat inactive phase, and there would appear to be little impact on the quality of the possible future action.

4.2.2 A Seed Is Sown
4.2.2.1 Development of SME CSR in the A Seed Is Sown Category

CSR development in SMEs starts when something intrinsic to or in the distant or recent lived or observed life or work experience of the future business owner leaves an indelible impression or establishes a conviction. This is captured in Table 4.1. In South Africa, an SME owner captured the idea when observing that the seed for her farming business and tackling the status quo was planted a long time ago when she was growing up in Soweto and her father had a food garden.

TABLE 4.1 SUMMARY OF CATEGORY 1, A SEED IS SOWN, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Classification	**Category**	Dimension(s)	Properties
• Situation or Condition • Meaning Given • Anticipation of Consequences	**A Seed Is Sown**	Early Life Experience	• State of being • State of health • Lived experience • Observation
		Work Experience	• Lifelong • Specific
Phase 1			

In this category, the interviewees described situations and conditions that prompted them to use terms like "dream" to show that something was envisioned and absolutes like "never," "always," or "first" to describe a worldview or observation. They also used language such as "whenever" or "I grew up as" and "genesis," signaling timing. They used terms like "I think" or "touched me" to signal meaning given and words like "so" or "I wanted" to signal action taken because of a view or to anticipate consequences. There was a tendency for the African interviewees to "show." They shared mostly first- and second-person accounts of something seen and experienced firsthand, and their narratives were rooted in personal stories about their early lives. The North American interviewees tended to "tell." They shared mostly third-person accounts about the community and community factors. Their narratives were often about specific work experiences. Whether in Africa or in North America, SME and CO interviewees used language that signaled that, for a variety of factors, including state of being or health, a lived experience, an observation, or a type of work experience, the process of CSR development in SMEs starts before the life of a business and CSR initiatives begin. These factors were

the main properties across the two dimensions, Early Life Experience and Work Experience, in Category 1.

4.2.2.2 Early Life Experience

State of Being and ***State of Health*** were indicated in comments from interviewees who had an experience growing up and had become a testament to the benefits of that experience. When the opportunity arose when the person was later in business, they wanted to extend the benefit of their experience to others, often with a view towards even greater social good. In South Africa, an SME owner used self-descriptions or contrasts such as "a person with disabilities" and "normal" to provide examples of states of both being and health:

> Because for me, I need, um, everybody to be able to put bread on their table. That's the main cause; and also, I grew up, um, as a, as a person with a disability as well, and, and I was treated normal.
>
> <div align="right">South African SME-7</div>

On the idea of the influence of an early-life ***Lived Experience*** or ***Observation***, interviewees shared that in their communities, they observed who was present, what they represented, how this made them feel, and how things might therefore need to change in one or more ways in future:

> Whenever I used to go into some of these communities, the people that were doing this type of work never look like us. They were always foreigners, always Europeans coming to save us. And, they were given a short amount of time, they were in [the] country for three, four months as missionaries, or whatever you may call it. And when we look to see people solving problems, we'd look to them. And not to ourselves. And I think being a Black person coming into a Black community and helping them solve the problem, being one of them; it also changed their perception of what their own capabilities were. Yeah. So, I was trying to bring the solution closer to them so they could be something that stemmed from them and not something that we've always seen. And because we can solve it ourselves.
>
> <div align="right">South African SME-2</div>

Alternatively, the interests or passions of an owner might have been aroused because someone in their immediate surroundings was affected by something, like an illness, in the past. For example, a business owner with a blind sibling might be inclined to support the blind school when the opportunity arises, as attested to by Nigerian CO-2. American CO-3 said about this, "I was raised that way: Find a way or make a way by helping others."

4.2.2.3 Work Experience

When interviewees had lengthy careers, of 25 years for instance, their experiences in a number of settings had the potential to influence their current situation. For example, one *Lifelong* work experience was explained as follows:

> So, my perspective is really more from the big corporate foundations, but because I have been in this, this realm for so long. I certainly pay attention to what's going on everywhere, not just at big companies.
>
> <div align="right">American CO-1</div>

While most of the experiences that sow a seed spur future action, the interviews suggested that some experiences, especially early in the life of a business, could curtail future socially responsible action. An example that recurred was the memory of the need to simply survive:

> So as a result, in some ways, they are constantly in survival mode. Um, even when they may appear to be doing well. They are still, you know, and part of that is just a founder's mentalities that you know, you, you still remember the days you were scratching and clawing, and so you never quite get into that luxurious, you know, let's dream, hundred years mode. So that's and that's, that's, that, that mindset, shall we say, impacts how they do social responsibility.
>
> <div align="right">Nigerian CO-2</div>

Specific work experiences in a business owner's recent past can shape views of what is likely to work in a new business, and that perspective can be applied within a new venture:

> And so, it's just come out of my, you know, years of work experience and what I've seen that works and doesn't work, especially in larger organizations. Spinning it, you know, coming down to, to a small company and try[ing] to implement that. But in a way that the structures do not become overwhelming and because I find that sometimes, you know, if I had imported what I like, I have all the systems and all that from [company] and from [company]. And, you know, some other companies that I worked for. I mean, I've got all their CSR programs. And if I was to implement that here, that would be to the program of itself will be a burden for the company. You know, so we need to right-size it.
>
> <div align="right">Canadian SME-1</div>

In some cases, industry norms, or personal values related to these, can also set the tone for how SR is formed in a company when the opportunity arises:

> Well, the genesis of, let's, let's start at the beginning. The, the genesis of why we did it. The first thing we ever did, with regards to social responsibility in our organization, was

we fed the staff a family meal every day, starting on the first day of training. And that has never ceased since then, and that carried on throughout the COVID closure crisis as well. The genesis of it was, I'm hungry and, and we're working together, and I would find it rude for me to sit and eat in the hospitality business and not offer you dinner if you were in my house. So, I didn't find it to be, um, I found it to be irresponsible for me to eat and for you to watch me eat because I'm hungry. Because I'm sure you're hungry as well because we work the same hours.

<div align="right">American SME-5</div>

In South Africa, a business owner's comments indicated that early life experience and work experience are not necessarily mutually exclusive as sources of influence. Indeed, they can be self-reinforcing. The future business leader envisions a different future, and their experience may or may not be related to the area in which the future business is started. The future course of action could be influenced by an early life experience, long-or short-term work experience, or both an early life experience and work experience.

So, my, I think my passion has always been to . . . alleviate unemployment. . . . And I think when I was just younger . . . I realized that . . . the reason why our crime stats are so high's purely because people are hungry. Um, the poverty levels in South Africa are on another level, um. So, it's . . . crime. Crime is a problem. . . . But the main problem that is causing the crime . . . is that people need to survive. So, they're then pushed into committing criminal offenses, and people are hungry because they don't have . . . good-paying jobs. So how do I then get to a point where I'm making a difference in that sense in just, you know, just, ending that, that vicious cycle? . . . And there was one of the main reasons why I, I fell in love with recruitment . . . I could see tangibly the impact. When someone gets a job and they can feed their families and they turn their lives around, and I started off as a recruiter before I even started running the business. And that's how I fell in love with it, and eventually I then wanted to change the way the recruitment space was run. Because a lot of agencies I worked in were more about making money than changing people's lives. So, I wanted a business in that space that . . . [was] focusing a lot on the people for people's benefit [rather] than for the big corporates' benefit. . . . And so, when I eventually started [company]. That's always been our motto. Changing lives. . . . So, . . . it was intentional to say we are changing lives in the process of growing businesses.

<div align="right">South African SME-5</div>

4.2.2.4 Summary, Knowledge for Communities, and Next Steps

Category 1, then, arises as future businesspersons are going about their community lives. They internalize and interpret things that are part of their world, from the distant or more recent past. They use these states of being, views, observations, histories, plans, visions, and emotions to inform what is to be done, what is not to be done, and what to adapt to fit what is to be accomplished in the future

when a business is started or the opportunity for socially responsible action arises. The anticipation is that using experiences in this way will create the businessperson's envisaged change.

The early experiences which the businessperson carries with them remain with them throughout their time in business and throughout the life of the business. As indicated in the interviews, these experiences can potentially inform action for SMEs on shaping CSR programs that are meaningful to businesses, their communities, and employees – with support from their employers. In addition, the experiences can provide insights for local governments on how to localize public policy for individual communities. Moreover, these experiences seem to be key drivers for people either starting or joining businesses.

4.3 SME CSR Phase – Owner-Manager Driven

Figure 4.3 SME CSR Phase – Owner-Manager Driven
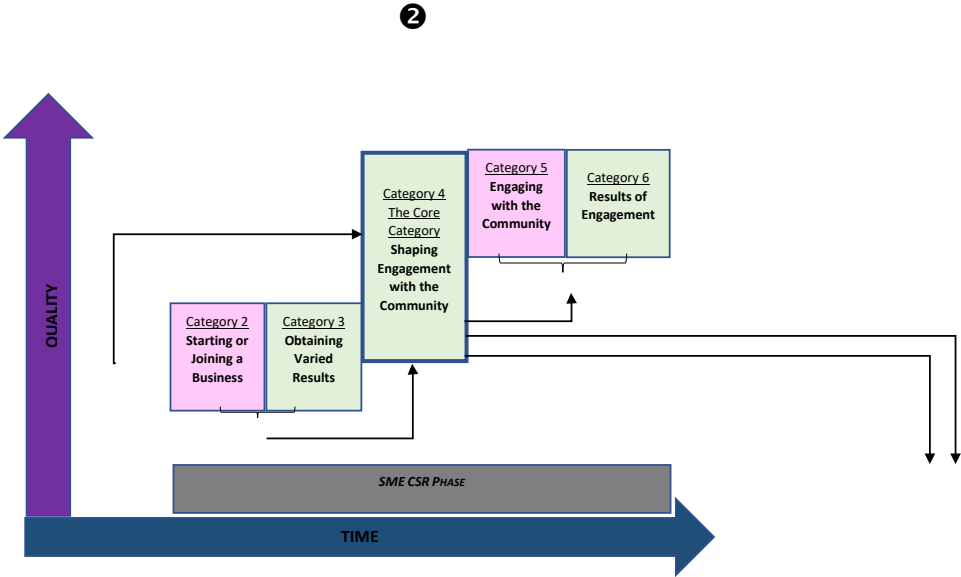
4.3.1 Overview of the Owner-Manager–Driven Phase

The SME CSR Phase (Phase 2) is the second in the process of CSR development in SMEs. It has five categories: Starting or Joining a Business (Category 2); Obtaining Varied Results (Category 3); the core category, Shaping Engagement with the Community (Category 4); Engaging with the Community (Category 5); and Results of Engagement (Category 6). In this phase, the owner exemplifies leadership in driving the business forward. The businesses are on the small side of their development, and the business owner or a small group of early employees affect decision-making. The phase starts with the action of becoming part of a business. Here, this action is often responding to seeds sown early in a person's life and intending to make a difference. Socially responsible programming starts properly in

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this phase. The immediate consequences of the action of becoming part of a business naturally follow, as do further key interactions that can lead to specific acts of engaging with the community and further natural consequences. Most of these benefit the business. The interaction that occurs at the center of this phase is key because it is informed by all the categories that took place before and has the potential to affect those that occur afterwards. The timing of the interaction is key. It happens when the business has built a range of resources that enable it to do more to act on its own terms. One or a few key employees collaborate to make decisions which can therefore still be made quickly and easily. In this phase, socially responsible action can enjoy increases in quality level. This phase is foundational for Phases 3 and 4 in the development of socially responsible action in an SME.

4.3.2 Starting or Joining a Business
4.3.2.1 Development of SME CSR in the Starting or Joining a Business Category
Based on the concepts and categories that recurred in the interviews, the process of CSR development in SMEs continues with a business owner starting or a member joining a business. Here, doing so is a the first active or passive, concrete action, after A Seed Is Sown, towards an envisioned future and its attendant promises. The two categories connect through the experience in Phase 1 that provides ideas on how to address specific problems. Accordingly, the businessperson has clear reasons and associated intentions for the business. Category 2 emerged organically, with the use of affirmative or negative comments on the reasons for starting or joining a business coming up frequently in the interviews. Category 2 has two clear dimensions, For Purpose and For Profit, across African and North American locations, each with its own set of properties. In the For Purpose dimension, in Africa, especially South Africa, observing basic social problems such as lack of education, hunger, or poverty, drives innovation in business forms, in consultation with the community. In that dimension in North America, especially the US, making money and doing good are no longer seen as mutually exclusive. Issues are framed as problems to be solved that can also yield business and product innovation *and* profit. In Africa, belief systems might be expressed as religious, while in North America, beliefs are more likely to be expressed as a secular – "it's just the right thing to do." In the US, culture was noted as important to shaping beliefs, especially in African American communities. In Africa, exposure was thought of in terms of Western influence, while in North America, it was more likely to be a specific defining event, such as 9/11. In the For Profit Dimension, Nigerian and South African interviewees were more likely to express the need for a business to be instrumental in helping a business owner survive, for example. In the US, reference to the bottom line was more likely. The dimensions reveal three levels of intentionality a business owner may have towards SR, namely (1) SR being core to the business, (2) the business choosing to act in socially responsible ways, and (3) the business being indifferent towards SR.

Classification	Category	Dimension(s)	Properties
Table 4.2 Summary of Category 2, Starting or Joining a Business, and Its Classifications, Dimensions, and Properties			
Action/Interaction	**Starting or Joining a Business**	For Purpose	• For a new paradigm • Due to a belief system • Due to exposure
		Related Actions	• SR prioritized • SR built into business or practices
		For Profit	• To innovate • No expectation of social license needed from the community or stakeholders • To survive – everyday needs and realities • To make a profit
		Related actions	• SR deprioritized
Phase 2			

4.3.2.2 For Purpose

The first dimension in the Starting or Joining a Business category involves taking actions for several different articulated reasons, which could be considered non-traditional, and which make up the properties of the dimension. The interviewees express the properties in this dimension in a few different ways. However, these boil down to three key reasons. The first, cited most often, is a desire *for a new paradigm*, expressed as "difference," "impact," "change," or "problem." These could be in society, an environment or industry. They were stated generally or envisioned as specific interventions, including helping others put food on the table or creating good-paying jobs. The reflections below on motivations, which align with sentiments expressed in South Africa and in the US, use three of these terms affirmatively and generally and hint at additional consequences anticipated that appear in later categories in the process:

> So, what motivates me? A desire to make a difference, a desire to have impact, but also to build ownership to, to create change and to leverage the enthusiasm of the team members to promote unity.
>
> Nigerian SME-1

Under this property, a specific change is envisioned. The desire to bring about change drives the business owner and continues to motivate them. The design of the business or projects it plans and executes are intended to create change in specific, short- or long-term problem areas. SR is prioritized or built into the business or its practices in situations like these. American CO-4 mentioned several ways in which these considerations can be incorporated into businesses, such as through choices of materials (including or excluding sustainable, recycled, light-weight, green, or plastic materials), lifestyle (farm-to-table, vegan), or technology (robotics, electric, apps, AI, or patterns based on nature). Interviewees like American CO-3 and Nigerian CO-4 provided examples of short-term approaches in stories about business responses to 9/11 and to the coronavirus pandemic. While discussing the projects in his business, South African SME-2 explained this dynamic and a long-term approach taken:

> And all I was trying to do is just to try to unlock, which was part of my vision, is trying to unlock the potential in people. . . . It was more around seeing the poverty that's there and having an understanding that you can change poverty through access to education that can create jobs that can solve some of the local and systemic problems that they have. . . . And I wanted to, I wanted to include that into my design thinking around solving some of these problems. And then it was also one of the things that drove me. I wasn't building something specific, where I was selling a traditional service and then setting aside 50% of my profitability, so I can do some corporate social responsibility projects. I actually looked at what could I do to solve certain types of problems in the community.
>
> South African SME-2

South African SMEE-3 drove home the point that money is not necessarily a motivator for some who work in purpose-driven organizations. She expressed her reasons for joining her business in the negative:

> So, it's definitely not the money, that's for sure, because this industry is not. It . . . put it this way: if I wanted to be rich, I wouldn't be working in development. I guess there are some people that are rich from development, but they are corrupt.
>
> South African SMEE-3

These different ways of expressing a desire for a new paradigm were not necessarily mutually exclusive. For example, American CO-13 also saw the potential for doing well and doing good but commented on other functions that could be fulfilled simultaneously, such as solving a problem:

> When you're . . . an entrepreneur, you're starting a company, a lot of what you're like, well, this is a problem that somebody is having that I'm trying to solve. And I think that a lot, you know, part of the problem's that, that these types of social entrepreneurs, these mission-driven business leaders are seeing, you know, have some sort of like social or environmental aspect. Social entrepreneurs are saying, you know, here's a problem,

and it has this environmental or social aspect, and there's a way to solve it and still be a profitable company at the same time. That it doesn't have to be . . . you know, a nonprofit that's funded off of donations.

<div align="right">American CO-13</div>

The second reason in the properties in this dimension was cited slightly less than the first, but still fairly frequently. It is ***due to a belief system***, related to values, philosophy, or spirituality. This was often expressed as not wanting to make a tradeoff, being the right thing to do, or a secular or religious worldview. For example, in the US, a community expert described this property as a personal connection or value that touches a person's heart which makes them want to make a difference. In South Africa, an SME owner described ideas at the intersection of her culture – which views the soil as having unlimited wealth – the religious practice of tithing, and the SDG of zero hunger as prompting her to start her venture of giving seeds to plant food, instead of delivering food parcels. Nigerian SME-1, in her observations on motive, said, "But I think what we decided is through our own organizations, how can we do well and do good?"

Both supporters and detractors of SR commented on starting or joining a business due to a belief system. Canadian CO-1 supported the idea of SR. He felt that B-Corps aligned with the focus of the SME CSR Study and said they embodied the subject of this research study. He commented at length on businesses making choices in this area because it is the right thing to do. In part with B-Corps in mind, he said:

> Basically, there are three answers to the why question from my experience. One is because it's the right thing to do. It aligns with the purpose of the organization, the values of the company, the vision, the mission, all that kind of stuff. It's, it's just the right thing to do. And that's a very, very important motivator for most B-Corps. . . . So, it's "do the right thing, capture opportunities, mitigate risks." Those are the big three reasons. . . . Small companies are more likely to use that as their rationale. Especially founder-led companies, whose values and the company's values are . . . synonymous.

<div align="right">Canadian CO-1</div>

American CO-7, who was unenthusiastic towards the idea of SR for most of the interview, conceded:

> I think that there's a recognition that is the right thing to do. I think – and I don't want to understate that or downplay that – I think that there is a sort of awakening that is going on right now and that people are really tuning into how we are interdependent. We do need each other. We need to, to be supportive; this sort of "me, me, me" just selfish mindset just doesn't work. And I think that there's rational self-interest.

What I'm all for, but I also think there's a there's a higher consciousness that realize[s] that there's, there's something to be said for "it's just the right thing to do."

<div align="right">American CO-7</div>

In South Africa, SMEE-3, talking about the founders of her organization, provided an example of a startup with a secular worldview that the founders wanted to disseminate and perpetuate using the means available to them by starting their business. She said:

If I look at our four founders that we have . . . they all come from this place of wanting to make the world a better place through the resources that we have available to us. And how do we expand upon that, and how do we build that while at the same time inspiring the next generation to continue that mission and. . . . You know [company's] mission is to inspire the next generation to be the change in the world. And that's actually [what] our motto is, Be the Change.

<div align="right">South African SMEE-3</div>

The third reason and property in the For Purpose dimension, ***due to exposure***, cited far less than the first two, is the business owner being the beneficiary or victim of circumstances. South African CO-1 drew a contrast between "survivalist" entrepreneurs, who will be discussed under the For-Profit dimension, and those with some kind of exposure, such as from education, big business, or being in the second generation of a business. He said:

And compared to the guy who the survivalist entrepreneur who is just, you know, kind of scrambling to make ends meet, and those guys will have gone to school, most of them, and stuff like that. So, I think, I think you get the difference. A lot of that, I guess, is driven by the difference of the entrepreneur themselves. If this person is a bit exposed, they've probably worked in a corporate, that kind of stuff. And we're seeing this, especially where you're finding across Africa that businesses have been taken over by the next generation of being children, and you're seeing a lot more of them being a lot more deliberate about giving back or, or inculcating some form of purpose in their, in their businesses.

<div align="right">South African CO-1</div>

American CO-3 said that after 9/11, companies embraced values and what's important to them, balancing capitalism with caring and being a good corporate citizen.

4.3.2.3 For Profit

The second dimension in this category, For Profit, is taking the action of starting or joining a business for, ostensibly, the traditional purpose of making a profit. In this dimension, when the comments are taken together, a picture emerges of businesses that should not be expected to be socially responsible,

who do not prioritize it, and who may not even have time to think about it, unless they are being calculating. In this scenario, SR can be deprioritized.

Nigerian CO-3 made some related observations about SMEs and the first two properties of this dimension. These are **to innovate** and there being **no expectation of social license needed from the community or stakeholders**. He talked about how innovative SMEs can be and seemed to link that to them therefore having no expectation to need a social license from the community or stakeholders:

> SMEs, one person to start is that corporate social responsibility is a pursuit that often, that's often the, the aegis of larger corporations that are seeking social licenses. Oftentimes our SMEs are not approaching social licensing that way. These are people who are innovative, they are salt of the earth, they're trying their hands and multiple things including self-employment or having a small business or a small business that graduates to become a medium enterprise. And so, they feel like they have a natural social license that would not necessarily lend itself to, or require that they seek further social licensing from the community, from their stakeholders. So, in those regards, the drive to CSR is different for an SME than it is for [a] large, large firm, with the first driver being to achieve a social license.
>
> Nigerian CO-3

A third property in the For-Profit dimension was **to survive – everyday needs and realities** driving SMEs. The impact of that experience lingers with the business owner even after their circumstances might have changed. One example of this is the quote from Nigerian CO-2 on SMEs always being in survival mode in Category 1. South African CO-1 put a different spin on attending to needs and realities. This was the idea of the business owner being forward-looking and using SR towards being instrumental in some way:

> It depends on, on what the person is thinking, it depends on what the person wants in the long run. So, some of these programs I've done for, for political mileage and for people's ambitions. For example, some people want to run for political office. So, they'll start sponsoring some community programs at various levels to create, to build that social equity.
>
> South African CO-1

The final property that emerged in this dimension was that of **to make a profit**. This was seen as going against socially responsible thinking. An American community expert said this about why SMEs exist:

> But at the end of the day, a business is in business to be successful and to, to generate profit. So, um, you know, I just don't know very many companies that it's, it's a priority, it's, it's like a top five, you know, or top ten even, you know, given the fact of the nature

of maybe the type of work that you're doing.

<div align="right">American CO-6</div>

4.3.2.4 Summary, Knowledge for Communities, and Next Steps

At this stage, early signs of strategic thinking emerge both for those for-purpose businesses that make SR central to their businesses for altruistic reasons, and for the for-profit businesses that choose to use SR as a means towards an end. However, the two dimensions are not necessarily mutually exclusive since, as two American community experts and a South African SME owner observed, there is a recognition that money spent on commercial products can help solve problems as much as giving to charity, and that if the business is successful, it should be able to make a difference.

4.3.3 Obtaining Varied Results

4.3.3.1 Development of SME CSR in the Obtaining Varied Results Category

The next category and step in the CSR development process in SMEs that emerged from the interviews was Obtaining Varied Results. It can be defined as the market response to early signals an SME makes about what they represent. Obtaining Varied Results is a natural process that occurs once a business has been started. A person joining a business might not experience it. The different signals a company can make and the different responses to them appear to bring about the varied results observed. This category came up several times in interviews in Africa and in North America. Obtaining Varied Results occurs in three interrelated but distinct dimensions: the business being somehow intentionally different, society and stakeholders acting upon the business, and resource availability shifting due to the business being advertently or inadvertently successful or unsuccessful. Each dimension in turn has a few different properties.

Classification	**Category**	Dimension(s)	Properties
TABLE 4.3 SUMMARY OF CATEGORY 3, OBTAINING VARIED RESULTS, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Condition Encountered	**Obtaining Varied Results**	Differentiation	• Differentiated from a not-for-profit
			• Business practices different, innovative
			• Differentiated from a for-profit
		Stakeholder Interaction	• Circumstances make SR inescapable
			• Stakeholders abandon

			• Consumers are indifferent if convenience, value, and price outweigh other considerations
			• Products remain traditional
		Resource Shifts	• More success
			• The same or less success
Phase 2			

4.3.3.2 Differentiation

The Differentiation dimension in this category arises in SMEs and community experts using words such as "different" and action verbs explaining how they target their actions and drawing contrasts in comments about seeing themselves or being seen as set apart from other business forms, such as for-profits or not-for-profits. They also discuss doing business in a new way. The properties in this dimension then are *differentiated from a not-for-profit*; *business practices different, innovative*; and *differentiated from a for-profit*. In South Africa, continuing on the theme of wanting community members to solve their own problems, an SME member provided examples of two of the properties in this dimension, being different from a not-for-profit and having innovative business practices. He talked about what he was trying to accomplish in a way that might enable the community to go beyond surface issues and instead tackle them more in depth:

> And in doing so, the scope of work that I was addressing was way different to what most NGOs and NPOs were doing. And now we're not doing anything to address something that addresses hunger directly. I was not doing . . . I was not an NGO that focuses on bringing blankets to communities, for example. So, by social enterprises, very different. I would look at, what could I do if I introduced infrastructure into a community? And what would that look like with a buy-in of that community? Now communities where I work within, they have great ideas, and they also have wishful thinking. You know, you're going to find the balance between the two. And that to me in itself was an exercise, but I was able to start looking at infrastructure as a start. That could transform what could be delivered out of that community.
>
> South African SME-2

He continued with the response he got from his corporate partners, as well as the positive reinforcement and results he enjoyed:

> So, I've worked with the likes of big companies in these areas . . . and they all love what we do . . . they all love what we do, because we are not trying to directly benefit from every possible deal. We are trying to make sure that the SMEs, the small businesses, the NGOs, NPOs, the cooperative structures in these communities are able to access and

unlock opportunities at these big corporates because, left to their own devices, they, they suffer from abject poverty; you find that on the one side of the road, you'll have a mine that is four, five hundred million rand in annual revenue at the minimum, and then across the road you have people living in shacks.

<div align="right">South African SME-2</div>

American CO-10 drew similar distinctions regarding what the current generation wants.

A lot of people that came out of other fields and wanted to start businesses to do good. Again, particularly young people kind of that millennial generation. That maybe doesn't want to work for nonprofit doesn't want to do traditional corporate work. And so, they you know . . . . So, they'll look into something like a B-Corp to start or want to get involved in it, I think.

<div align="right">American CO-10</div>

This dimension can be summed up in the sentiments of American SME-5, who described his company as a different breed from corporations as he had experienced them. At his company, even though formal elements were being introduced at the urging of business partners, he took pride in the outcomes his informal approaches had yielded. For example, he shared that they had never been sued or had any wrongful terminations.

4.3.3.3 Stakeholder Interaction

The idea of stakeholder interaction starts to come through in the Differentiation dimension and its properties, ***circumstances make SR inescapable***; ***stakeholders abandon***; ***consumers are indifferent if convenience, value, and price outweigh other considerations***; and ***products remain traditional***. The concepts in this category confirm the importance of interactions with corporations. However, we see an example of negative reinforcement of SR, with corporations reserving the right not to do business with SMEs that are not acting in a socially responsible way. In addition to corporate and employee interactions, the concepts in this category described the need for concern with society generally, and particularly with consumers and their preoccupations, with competitors and how they might be fulfilling consumer expectations around SR, and with government entities also making similar choices as corporation in their interactions with SMEs. A relevant description about a local context is as follows:

So anyway, we live in a place where there are so many needs. The needs are great and everything. I get emails, Twitter, Instagram, Facebook from people saying, I need money. Even today. I've already gotten like three. They include their account numbers, Memuna, if you can believe it. Some of them attach pictures, and you know it's, it's a lot, and you don't know I get called, get messages, I'm hounded, I'm hounded by requests. I can't even imagine if I was you know, Dangote [Aliko Dangote], how many requests, I'd get, but the truth is, you have to, you have to just say, like, this is what I'm . . . . Like now, for

this COVID . . . I'm supporting four charities with food, and then I'm supporting like two initiatives with cash donations and, you know, it adds up.

<div align="right">Nigerian SME-1</div>

In commenting on the motivation for SR among SMEs, the quote below touches on a number of these stakeholder interactions:

A lot to have to deal with competition. So, your competitors are . . . driving a little bit of why you're involved. . . . The consumers are asking for it. So, you know, if you have a consumer-facing operation where you're dealing with what we call "walk-up type consumers," then that's something that they've been asking about. Something as simple as, you know, why do we have to have so many bags? . . . Where folks are just really concerned about . . . environmental impact as it relates to goods and services, all the way to concerns that they have about the positions that these companies have. . . . And then the last category is their relationships with large corporate entities that are saying, hey, if you want our business, then . . . you have to fill out this CSR sustainability form. It tells us about what you're up to . . . so large corporate entities, governments as well, are making it part of . . . doing business with them so that seems to be another motivating factor.

<div align="right">American CO-14</div>

The net of the interactions in this dimension is that SMEs are being acted upon by external circumstances and parties. The implication is that SMEs may be compelled to act and that not doing what these various parties want may have consequences for SMEs in their communities.

4.3.3.4 Resource Shifts

This dimension refers to an SME's ability or inability to further act in a socially responsible way because, based on their activity, resources either become available or remain constrained under the ***more success*** or ***the same or less success*** properties. Here, resources are mainly money or profit, but also capacity. Action is around initiatives, and being civically minded towards the community. Resource availability is spoken of as an enabler of socially responsible behavior in terms of such things as mindset and ability to participate. Two South African SMEs and an American community expert provided examples of these during their interviews.

There's a couple of things . . . I think resources touches on things like time, money, capacity, infrastructure. So, I'm sure you know when you go through resources, it touches on all of those things because you can't be expected to make a difference in someone else's life if you can't . . . sustain yourself above water, firstly . . . . You've got to be in a in a really great head space. First, you've got to believe that you have something that's worth sharing with the world and helps you make a difference. . . . But secondly, you've got to be in a space where you are positive enough to . . . help others get through whatever they need to . . . .

<div align="right">South African SME-1</div>

One reflection on when and how a company got started with initiatives and what enabled the company to start socially responsible engagement was as follows:

> I can't even tell you why it was all happening around that time; I guess maybe it's when the company started being profitable. But we thought, okay, now we've got more capacity to support more initiatives.
>
> South African SME-5

American CO-5, whose interview was completed first and provided the first indications for the outlines of the process of CSR development in SMEs, said this about the success of a business in his local community:

> A very, very, very successful home security business has gotten to the point in his life where he remembers his journey . . . means and the scale and his personal wealth to be able to be much more civically inclined and to be much more engaged towards his employee base with his community.
>
> American CO-5

4.3.3.5 Summary, Knowledge for Communities, and Next Steps

Obtaining Varied Results provides an impetus for businesses to continue or to start thinking more strategically given the positive or negative experiences they encounter as they go about their work in the community.

4.3.4 The Core Category – Shaping Engagement with the Community

4.3.4.1 Development of SME CSR in the Shaping Engagement with the Community Category

Having had an early experience or observed something formative, chosen a form of business to address the related problem, and received early feedback on the business choices made, the SME moves on to the next step in the process of CSR development. Shaping Engagement with the Community can be defined as an ongoing call and response between a business owner or a business and close or more distant stakeholders. It is a natural continuation of what occurred in the first three categories of the process and foreshadows subsequent movement in the process. The concepts in Category 4 arose most frequently in the interviews, making it the most densely populated category and easily the core one in the experiences relayed about the process of CSR development in SMEs. The concepts indicate an interplay between two main types of interactions – internal and external – that compose the dimensions and first key sets of properties that go into shaping how SR unfolds for particular businesses in both African and North American contexts. African interviewees reported mutual

reliance among internal stakeholders and lack of strategy more often and North American ones the influence of millennials.

Classification	Category	Dimension(s)	Properties
TABLE 4.4 SUMMARY OF CATEGORY 4, THE CORE CATEGORY – SHAPING ENGAGEMENT WITH THE COMMUNITY – CLASSIFICATIONS, DIMENSIONS AND PROPERTIES			
Condition	**Shaping Engagement with the Community**	Internal	• Resonating expression of beliefs and of raison d'être • Mutually beneficial response to internal stakeholder needs and to business conditions • Being without strategy
		External	• Relationship management • Community culture • Available third-party guidance • Millennials
Phase 2			

4.3.4.2 Internal

The first dimension of Shaping Engagement with the Community is Internal and manifests through what is happening within the company and between its owner and internal stakeholders. These elements were ultimately expressed as (1) *resonating expression of beliefs and of raison d'être*, (2) *mutually beneficial responses to internal stakeholder needs and to business conditions*, and (3) *being without strategy*.

Although the *resonating expression of beliefs and of raison d'être* property was mentioned less in the interviews than the second one in this dimension, it can occur before it chronologically. The concepts that recurred in this property were terms like "value alignment," "authenticity," "mission," and "buy-in." The idea of the company's beliefs and raison d'être's signaling potential and thereby resonating with a variety of employees was attested to in South Africa and in Canada. The following description of a company's mission and the alignment of its employees around it illustrates this:

> In addition to that, the type of person that [company] hires also subscribes to that mission as well. And I know it's a very cliche version of like "be the change you want to see in the world," but I can almost guarantee that if you speak to anyone at [company],

they all have some kind of passion for, for change. . . . Everyone subscribes to the same greater mission . . . .

<div align="right">South African SMEE-3</div>

Interviewees described values-based companies as attractive both generally and specifically:

> B-Corps find . . . that they are talent magnets; that, that people want to work for their company because the company stands for things that they care about; the values of the company resonate with the, the potential employee's personal values that the company is trying to do something on reducing its dependency on fossil fuels. Or reducing greenhouse gas or reducing waste, and employees are uneasy about those issues. Then they want to work for a company that's trying to do something useful, that's making a difference. . . . There's a little company, and in Cambridge, Ontario, that's a metal fabricator that's been doing a lot on, on basically energy efficiency, reducing its use of electricity and fossil fuels, natural gas, done over 100 projects . . . employees love it. They love finding new ways to help the company save energy, save money, whatever.

<div align="right">Canadian CO-1</div>

They commented on how expressing beliefs and values with authenticity, and indeed integrity and genuineness, can help them resonate with internal stakeholders:

> I think it stems from having been exposed to a situation, or having been in a situation that certain, you know, especially with an entrepreneur that is very authentic and in an integrity. Integrity in what they're trying to achieve. And the difference they're trying to make is, there's a personal connection. There's a personal value that you know touches their heart, and they want to make a difference. So, so it doesn't even, it goes beyond identifying who they want to help, and it could even change the way they do business in a very disruptive way. Because if they weren't genuine all the way through the ranks, then people saw through that right away.

<div align="right">American CO-3</div>

The idea of the interrelatedness of the owner and employee and the need, therefore, for them to act in each other's interest arises for several reasons. It was captured in ***mutually beneficial responses to internal stakeholder needs and to business conditions*** in the Internal dimension of Category 4. According to the interviews, this could be employees having problems outside the business which owners have an interest in or ability to help them solve. This was put most succinctly when Nigerian CO-2, reporting on a conversation between an SME employee and its owner, said: "He said, 'Boss. You are my boss. If I have problem, you have problem.'" Employees can also be the proximate parties to whom a key value or ethos can be demonstrated. One of the key takeaways from the interview with American CO-6, for example, was that philanthropy in the workplace must take the people most connected to the business into consideration. A business owner must take care of their own when thinking about SR. Absent this, employees simply won't care what the owner is doing. Some of the

comments also pointed to the owner partnering with employees to solve problems in the business and needing them to run the business.

> We realized something. We realized that a lot of our team members were really struggling every month to make ends meet, especially the lowest-income ones, and many of them are supporting four or five other people. And so, what we decided to do was to create an emergency fund, and so I put in seed funding. . . . You can take salary advances, you can take loans, but this is in addition to all of that. And so, what happens is that instead of getting our board fees as board members . . . you can actually put money into the funds. So that's how the fund has been able to accumulate.
>
> Nigerian SME-1

Another comment on philosophy illustrated a similar point:

> In my organization, the less you're paid, the more protected you are. So, let's say for example, the lowest-paid person in the restaurant is [a] dishwasher. . . . Not that they necessarily have a lifetime of immunity. But they will get more consideration for outside issues than anyone else. I started in the restaurant as a dishwasher and understand that the, the lowest-paid person. Therefore, by definition, you will probably have the most challenges with regards to housing, upward mobility, feeding your family, basic necessities of life.
>
> American SME-1

It went on to illustrate the importance of employees in a description of a decision-making framework:

> So, but it really goes back more to our core values of, of culture of inclusion, culture of family, culture of care. So, you know, inclusion means everything from race, religion, sexual orientation. You know, anything that you can imagine and, and, and to include everyone in every activity. . . . So really, the thought process is governed by three things. The first thing is, how will it affect the guests' experience? The second thing is, and these are in order, how will it affect team morale? And the third thing is, will it cost me money? So, if you told me that something is going to be wonderful for the guests and wonderful for team morale and cost me a bunch of money, we're going to do it. Give me something that was free; I thought it was going to piss off the staff or the guests, and there's no way we're ever going to do it.
>
> American SME-1

From the owner's perspective, however, acting in the employees' interest can also represent competing for the employee and thinking differently to hold their attention:

> So, they have to find innovative ways of doing that. So, you find them, you know, among the earlier, earlier innovators of doing what we're doing right now. You're teleworking and telecommuting and, and working remotely. The face time, his presence is not as, as critical, you could do your report, you know, submit your report online and then keep it moving. You don't have to be tethered to any physical location. . . . Their technologies or

the types of approaches that, that the SMEs are approaching, are using to help them mitigate or to be commensurate with a corporate social approach to staff management, employee retention, internet.

<div align="right">Nigerian CO-3</div>

Elements observed in the properties of the first dimension of this category, such as mission, "enlightened self-interest," or intentionally responding to social problems in miscellaneous ways, can be considered strategic. However, at this stage in the process of CSR development in SMEs, when most of the earliest shaping of socially responsible behavior occurs, that behavior remains largely un-strategic. Instead, as the ***being without strategy*** property captures, initiatives at this stage are often characterized by such things as being undocumented – even where strategy for other areas of the business might exist – ad hoc, or unplanned; CSR being handled by a non-CSR professional; or the use of an owner's personal means. This point was clearly returned to repeatedly across interviews and geographic locations. The interviewee cited below meticulously distinguished between small and medium-sized businesses throughout her interview and noted mixed documentation of strategy and seeming randomness of initiatives:

> I think most of them, at least for the small ones, do not have a document like that that lays out, you know, the mission statement regarding . . . so what they may have is how responsibly they will run their business. So, how do they treat their customers, keep their staff. And that as part of their sustainability responsibility strategy. But in terms of giving to NGOs or doing charity work, most of them will not have a mission statement. And the medium-sized businesses may have a, you know, what most of them will do is around Christmastime, suddenly feel like, oh, OK, we should do something. And the something might be, "Let's go make a donation at a motherless babies' home."

<div align="right">Nigerian CO-4</div>

Elsewhere, comments indicated that business owners can have some early plans in writing, while holding others, such as their CSR plans, in mind for the future:

> It's not, it's not documented in our five-year plan. Apart from our involvement, involvement with the industry associations [has] been a part of our five-year plan. My personal philosophy on, and, and I should say. I mean, we include them, you know, sort of our philosophy that we were, would be providing an inclusive work environment. However, the specifics have not been documented like this, no formal plan. I'd say, not a, you know, it's, it's my personal philosophy and, and, and that's bled into, into the way I approach running the organization . . . I should say, I've thought about it a lot. I just haven't documented in a, you know, and included that into our, as a formal part of our strategy as a formal part of our five-year plan.

<div align="right">Canadian SME-1</div>

In South Africa, echoing Nigerian CO-4, an SME owner used the term "ad-hoc" and contrasted it with "strategic" in response to a question to describe how employee-driven giving has been done at her company:

> My team would choose a charity of their own. Depending, whether it's, it's Easter or Christmastime. So instead of having a Christmas party, they will choose to go feed children either at a home or, the last one was an Autism Center. And so, then they would choose that project in December and forfeit their Christmas party to go feed children in the different centers. And they just generally have drives. They have a box in the office, like simple things where they'd have a box in the office . . . if they've got extra soap they put it in there, extra deodorant, put it in there, choose a family, you know, in one of the townships, and just that particular family gets cosmetics and, and whatever else you put in that box on a monthly basis. So, your, my answer to your question is, there's no strategy, it's just ad-hoc giving.
>
> South African SME-5

An American interviewee also characterized giving as ad hoc, indicating different drivers for decision-making:

> Unfortunately, it's more ad hoc, you know, as we're being asked, or if it's going to give us some business advantage, then we'll do it.
>
> American CO-14

The impetus for owner-driven giving can be even more basic, as can be seen in this confession:

> So, once we sponsored one of her film festivals. Okay, but that, that, that was it. . . . This is Nigeria. She's my friend and I like the film. I'm not going to pretend as if there was more, you know, some strategic analysis, and at the time, I thought, you know, that the, the profile of people, I thought would be a good audience for us. I'm not sure how much, how much mileage we got from it. . . . It is difficult. You know, it's always difficult to tell.
>
> Nigerian CO-1

Instances of unplanned giving or that can include the use of personal means were also described. Like South African SME-5, who talked about a five-year period, an American interview also indicated that this period can be sustained:

> I mean, I've blown tens of thousands of dollars. To employees. One gentleman, I loaned him fifty-seven hundred dollars, twice a year for four years, to allow his child to go to college because his child was the first and only person in his family to graduate from college. . . . I mean, I do almost anything within reason that my employees will ask me to do. I've cosigned on house leases, cosigned on a car loan. You know, loaned people, thousands and thousands of dollars, gotten burned a couple times. Paid rents, you know, whatever.
>
> American SME-5

In sum, as South African SME-7 observed, SR at this stage is shaped more by the owner's passions, desires, and experiences and less by any well-known formal planning structure available to the business.

4.3.4.3 External

The second dimension of Category 4 is External and emerges from what is happening outside the company and via the culture in the community. The ways in which the properties in this dimension were expressed were (1) *relationship management*, (2) *community culture*, (3) *available third-party guidance*, and (4) *millennials*.

The *relationship management* property relates to cultivating ties through regular business interactions and community partnerships. Regarding the former, the interviews provided examples with a range of stakeholders, including customers, the supply chain, corporate partners, investors, and government entities. Comments indicated that relationships can be formed with any stakeholder, but especially a customer, as engagement with the community is shaped:

> . . . And he's sending me some information about a sponsorship opportunity with [organization] of who's he's on the board with. Well, that's code for, hey, I'd really appreciate it if you would consider, you know, giving me your, buying a table or something of that nature. So, I would say the majority of entities, SMEs, if you will, it's, it's not strategic, it's not typically like I'm, I'm doing this because I want to do this for the betterment of XYZ. A lot of times it's just part of the relationship management of, of aligning with whomever it is whosever brand you want to align with, or whoever you want to cultivate, cultivate a relationship.
>
> American CO-6

There were indications that cultivating ties through regular business interactions can extend to the supply chain, prospective customers, and the general public, and that the relationships and management of them can be mission-driven and strategic. A general comment was:

> It's, you know, the, it's the customer relations, and the prospect relations. It's the referrals. It's the Internet presence, all that, it's the strategic relations, and then it's the public relations and social, you know, corporate social responsibility and making that difference, and that giving back is a combination of the public relations, the image and the strategic, strategic relationships.
>
> American CO-3

And one with a particular client example in mind:

> Their mission of natural, healthy. Everyone should have, whether its food, whether it's drink, whether it's even alcoholic, having something that's healthy and good for you and

not screwing up your body. Their mission has resulted in them, treating their supply chain better.

<div align="right">American CO-3</div>

The interplay among corporations, investors, and SMEs can also shape engagement with the community. New requirements for corporations, for example, can end up indirectly affecting SMEs:

> . . . Task Force on Climate Related Financial Disclosures. . . . It was initiated a few years ago by Mark Carney when he was still in charge of the Bank of England. . . . So the Task Force on Climate Related Financial Disclosures was intended to require companies to disclose . . . what they're doing in four different areas so that they could reassure potential investors or lenders, bankers, that these companies are not going to get wiped out by climate change, and the four areas are how are they allowing for this threat in their governance structure, in their strategic planning, in their risk management, and then the metrics and targets that they keep track of. So, all of a sudden, we had investors, and in a, in a, in a capitalist, this capitalistic system, the providers of capital are important people. . . . But when investors ask them to, all of a sudden, this is important, and also asked them to, to explore how these things might affect their supply chain, that gets into SME territory. So, all of a sudden, these questions trickle down to small and medium-sized enterprises. . . . That's a huge, huge attention-getter.

<div align="right">Canadian CO-1</div>

American CO-4 concurred on the significance of investors today in her remarks on social impact and socially responsible investing and her estimate of trillions of dollars being available in the global economy for this.

Lastly, government can shape engagement with the community, either as a strong incentive or as a disincentive. On the former, the point is made in the discussion of an idea for enabling widespread adoption of the Sustainable Development Goals:

> So, in 2015, 193 countries that are members of the United Nations signed up for the SDGs. The SDGs are [a] pretty good blueprint for corporate social responsibility. They touch all of the environmental and social basis that we need to pay attention to. . . . So, . . . the question is, how do we get companies . . . to care about them, or want to do better on them? So . . . what I'm trying to do is to get the Government of Canada to require any company, large or small, that wants to be a supplier to the federal government to disclose how they're doing on the SDGs. . . . So why would the Government of Canada be interested in that? Because the Government of Canada is one of the countries of the United Nations that signed on to the SDGs, and the Sustainable Development Goals are intended to be reached, achieved by 2030, and we're now five years into this and we're not doing very well as a country. Fortunately, one of the SDGs, SDG 17, says Partnership for the goals – we're a partner for the goals. So, what I'm suggesting [to] the federal government is that they partner with the business community on reaching those 17 goals. And the way they get the attention and the engagement of

the business community, in essence, they just ask . . . would you please tell us before you before you're allowed to bid . . . how you're doing on the SDGs? We may not even use it as a weighted [criterion] . . . in your bid, but we're just curious. . . . The Federal Government of Canada buys 20 billion dollars' worth of goods every year. This would send a sort of a shockwave through the business community that this stuff matters because one of the biggest customers in Canada called the federal government cares enough about these things that they just like to kind of know how you're doing . . . and they make that disclosure. And then the government says, and by the way we're thinking maybe of making this a weighted [criterion]. Sometime in the future, maybe three years down the road. So, just as a bit of a heads-up, you may want to take a look at how you're performing on, on each of those 17 goals. Let's suppose we can do that at the federal level. There's no reason why that couldn't go down to the state or provincial level. . . . And to the municipal level. So, the entire public sector, in Canada, that is trying to get to that kind of society, defined by the SDGs, now uses buying power as a wake-up call to the business community. And then large corporations could also embrace that because large companies need their suppliers to be on the same wavelength as they are on sustainability issues. . . . We can take that same system, make it available to every member of the United Nations, all 193 countries in the world, and they could implement it in their jurisdictions and within three to five years, we could have every company on the planet, not only understanding what the hell CSR means, and what it looks like, through an SDG lens, but also trying to improve their performance on it.

Canadian CO-1

On the latter, the mere prospect of having government as a partner can turn a proposition into a non-starter:

We used to go buy plants there and we realized this place could be made into something really nice and we wouldn't mind getting involved. But something like that, it's actually owned by government, So, you get involved, you get involved in the whole government, *wahala* [trouble], um, which quite frankly, one doesn't really have the appetite for. . . . So, anything that requires, sort of, government, for me, government collaboration or government approval or whatever. Honestly, the less I could deal with the government, the better.

Nigerian CO-1

With respect to cultivating ties through community partnerships, relationships are formed with community organizations such as schools and NGOs working on feeding programs. For example, this comment describes a multilevel relationship between an SME and a neighborhood school. It is at once opportunistic and considered by both parties to the relationship:

In this case, the high school is literally across the [street] from him, so it's a function of being a good neighbor. Will that scale to other schools? I don't know, but that's a neighborhood school, if you will, so I think that's how that evolved. Plus, for him, it's also a source of potential workforce. So, there's probably some enlightened self-interest there as well. This particular high school is pretty well known for engaging the private sector on a lot of fronts, particularly around advanced manufacturing. And so, you've got

young people coming out of there with some skills ready to go to work.

<div align="right">American CO-5</div>

In Nigeria, commenting on the type of CSR initiatives that SMEs engage in, Nigerian CO-4 said, "also because of the nature of education in Nigeria, most will either fund some sort of educational initiative." In South Africa, the following comment was made in the context of discussing foreign-owned SMEs taking initiatives to integrate into their communities:

> . . . so, I look at in, in some of the places like in the South African townships, where the Somalis and Pakistanis will do something, that, will try and do something, even with . . . small sponsorships to, to be part of the community by either donating to school programs or school feeding program . . . .

<div align="right">South African CO-1</div>

A Nigerian SME shared how her company specifically worked with NGOs on community projects:

> [Organization] seeks out partnership opportunities with Non-Governmental Organizations (NGOs) and similar organizations to undertake common CSV goals which transform lives and solve societal issues.

<div align="right">Nigerian SME-1</div>

Interviews in Africa and North America indicated that, apart from being shaped by relationships with stakeholders, engagement with the community under the ***community culture*** property was also positively or negatively shaped externally by geographic location and by governance and practices therein. Regarding geographic location and governance, a Nigerian interviewee shared his conviction that differences between strong and weak governance in a country can shape CSR engagement:

> The concept of social responsibility is one that is very, shall we call it, uh, country-specific. . . . You know, in a, in a country like perhaps or maybe in a community, a fairly wealthy community in Africa, like say, Gauteng [South Africa], the government programs and what the government does in terms of its own social programs may serve effectively 80% or 90% of the need . . . for that community, or for the people. So, what, so the burden that falls on a company is far less, and therefore, the company can be, so the company can engage in a much wider range or much more focused range of social responsibility. When the government, when in poorer communities or countries where the government's the, the reach of the breadth of the government's social programs is far smaller, and let's say they are only able to cover 30% of what's needed, then companies are forced to step in.

<div align="right">Nigerian CO-2</div>

Under this property, geographic location can be a country. For example, these observations from international travel were volunteered:

The other thing that I haven't dug into very much, but I found it fascinating when I was in Peru, I was working with a microfinance organization. So, we're working with small companies. But it's interesting that, you know, these mom-and-pop shops, or little Bodegas or whatever, they're not B corporation[s]. They're just need, you know, need-based companies. They just need to, you know, take care of their families. But I found a lot of their values were B-Corp. You know, they're like, "Of course we want to give back to our community, or hire someone from my hometown, or financially support someone," or like it just . . . I think it just stemmed from their cultural values. But . . . I thought that was really interesting again. that connection between culture . . . um, I think there's something about warm culture versus cold culture, collective culture versus a Western, individualistic culture.

<div align="right">American CO-10</div>

Geographic location can also be a different region within a country, as explained in this observation of how the history, culture, and religion of a specific geographic location can shape engagement with socially responsible practices:

Where you know the Cleveland's and Cincinnati's, and where the old money was with Standard Oil, or if you go to Houston where the old oil money was and, uh, Philadelphia. Those are playing with Carnegie. . . . I mean, those are places where philanthropy has been going on for a very long time. . . . So, the concept of philanthropy and community, it matters . . . it matters how it shows up. And if you're not familiar with it, you don't realize if you're showing up or you may not see it. And the reason I'm saying that is because, I noticed, like if I, when I'm in out of Cleveland, Cincinnati, you know, area or even like the Detroit area, where you had your automakers. . . . They're, they're accustomed to write the big checks. . . . So, my sense is that the businesses, the smaller businesses probably feel a stronger sense to try and compete, you know, not compete at that level. But to give back . . . the Philadelphia's I've noticed, in the Pittsburgh's and you know even certain, you know, certain aspects of the New York's and stuff where there's old money, Houston, particularly, and I found out that, um, like for example, the Arts and Science Council in Charlotte, the average donor base that they'll go after is the person who's making at least $125,000, a year. In Charlotte, I mean, in Houston, the average is $65,000, a year. And they do exceptionally well . . . so, that said, to me, there's already this mindset of philanthropy and giving back to the community. So, I become a small business owner . . . I get it . . . it's ingrained in, in that culture, a little bit differently. So, I think that, I think that place does play a . . . perspective . . . and the expectations of, of giving out, you're raising little philanthropic people . . . for example, people here, they're going to give to their parish. . . . That's without a doubt. You know, but . . . they're not necessarily going to be out giving to the American Cancer Society the way that they're going to give to their parish, right? So, so [it] would show up a little bit differently.

<div align="right">American CO-6</div>

In South Africa, an interview with a community expert spoke to the idea of practices in a location under this property:

Mandela Day drives an enormous amount if not, like, probably 90% of the SME activity in the space. And the problem with Mandela Day, and the Foundation are well aware of this, is that it's become a bit of a tick box exercise for South African companies and it's almost, for all the, for all the global success it's had at shining a light on giving back, it's almost started to have the opposite effect in South Africa where people, in fact, that there are theories, some of them mine, that the Mandela Day brand actually depresses volunteering, traditional volunteering, because people have been trained over the last decade to think that if you give 67 minutes of your time, you're now a socially conscious citizen. So, while it's still, you know, like 80% of our corporate activity happens on one day. Mandela Day. And so, I reckon, 80%, 90% of SME activity happens on this one day.

South African CO-4

In the US and South Africa, the importance of ethnicity to shaping engagement with the community was pointed out:

I have found that minorities, we think of philanthropy differently. And, when you think about philanthropy and community social responsibility, in any form, you have to take into perspective that filter. And so, if I'm a minority-owned business and, you know, therefore I am a minority, I might not have, I didn't grow up . . . necessarily seeing or engaging in philanthropy and what we . . . think of it in the traditional sense. Right, I always tell people, we are . . . very philanthropic people, but it's usually uh, you know, what, "I'mma take her. I'mma raise her for three or four years until you get back on your feet," or it's, "You know what, let's do a couple of dinners and let's see if we can get some money, you know, raise for this family to do XYZ," we don't, you know, we're not out cutting big checks. That's, that's not what we do, we're not like, "Oh, can you give $100 toward this, that, and the other?" Usually when you see us doing that, it's in some sort of a, you know, a secular, you know, religious environment where you know we're giving to a specific aspect probably of our church or something of that regard. So, philanthropy a lot of times is just different in minority, in the minority community in general.

American CO-6

And this explanation was given:

And, and so the theory I came up with was the fact that there's a lot competing for our giving attention . . . in South Africa, . . . there are like five big things that are competing for giving attention. . . . So, the first one would be what we call Black tax in this country . . . as Black people in South Africa hit the middle and upper class, they're expected to bring their family along with them. And so, a huge percentage of their revenue, um, gets given down the family ladder, and they're putting kids through school. And they're helping parents pay off houses and, and things like that. And it's, it's called colloquially Black tax, but it is a flippin' real thing . . . and then you've got what we call . . . community giving. And so, we have a word called *stokvels*. And where often low-income South Africans will contribute a couple of hundred rand a month, it will go into a centralized bank account, and that it's almost like a community savings mechanic and . . . it's an amazing little thing. . . . I read the other day that *stokvel* . . . community, savings schemes

make up about [a] billion rand a year. So, it's not small at all. It's big. . . . Then you've got faith-based giving. Okay. So, tithing and church donations . . . but that also takes up quite a lot of people's monthly salaries. Then there's like what I call socio-economic giving. So, if you're privileged enough to have money and have help, often your first port of call is to give to your domestic helper, to give to your gardener. Okay, yes, it's a much smaller part of South Africa, but that's the same part that would probably have the time and privilege and capacity to volunteer their skills or get involved in social development work. . . . And then like, the, the not politically correct one, which is called traffic light tax. And this, again, is the same everywhere, but you have the opportunity to give at every traffic light in South Africa. To the same beggars who have now turned it into a job to sit there every single day . . . if you happen to be a, you know, a Black person who has, who has a *stokvel*, goes to a church that requires tithing, and is a little bit privileged and drives a car . . . .

<div align="right">South African CO-4</div>

Differences in how engagement with the community can be shaped are observable across and within geographic components.

A large part of the ***available third-party guidance*** property is connected to corporations and what they are doing, reporting, or being required to do. When SMEs observe practices at corporations, they might emulate them or feel compelled to replicate them as a member of a corporation's supply chain. In this regard, interviewees mentioned corporate and triple bottom line practices:

I think there's pressure from other big companies, you know, I think about here, like, we have Patagonia, that are just setting that framework, that expectation for other companies and so, you know, whether a company believes it or not, or it's part of their DNA, I think they're feeling the pressure to think about triple bottom line.

<div align="right">American CO-10</div>

They also mentioned reporting on SDGs:

But I think you'll see that changing going forward because of people increasingly adopting the SDGs, because the SDGs are forcing people to have specific conversations, linked to specific challenges that . . . are defined within the social good framework, and I think you'll see more conversations around those kind of things where the purpose and impact to the business will be done, not just from a social responsible corporate or organization perspective, but also big questions will be brought into the . . . boardrooms . . . to challenge the business practices and how . . . they're contributing to the greater good. . . . And we're already seeing quite a number of corporates now reporting in their annual reports, and these are the bigger ones, on SDGs. . . . And I think on condition that more . . . big corporates have got the SDG framework and terminology will see that trickle down to SMEs, who are part of their own supply chain.

<div align="right">South African CO-1</div>

Alternatively, large companies and government entities may directly and indirectly pressure SMEs or, in some contexts, select them for initiatives because of local legislation. Nowhere was this more

apparent than in interviews in South Africa. South African COs 3 and 4 agreed on the following dynamic:

> in my opinion, like 90% of the activity in the . . . big business sector, in the corporate sector. So essentially, how Black Economic Empowerment works . . . it's a hangover from our horrible past, is as a way to try and balance out the inequality and right the wrongs of the past, there are deep incentives for doing business with companies that are owned by Black people . . . and that goes down to Black female, Black disabled, that kind of thing, . . . And so, there's a scorecard that if you want to do business with government, which is one of the largest spenders in the country, and if you want to do business, often any publicly listed company, because they have political pressure and regulatory pressure on them to, to transform the way they do businesses . . . you have to have a Black Economic Empowerment rating . . . to get those ratings, there's a whole scorecard, and it's very complicated . . . you can get five points on that scorecard by spending 1% net profit after tax on socio-economic development initiatives. Which in its base form means taking 1% net profit after tax and donating it to charity. Or in the form of charitable projects and development projects, . . . And these have gotten more and more complex and more mature as time has gone on. But I would still say like 80% of the market just literally write a check to a couple of charities . . . that drives 9 billion rand in CSI spend.
>
> South African CO-4

Lastly, the effects of globalization were cited as another way in which this property shapes engagement with the community externally.

> And then I think with globalization, there's just a greater understanding of world trends, you know, how, you know, labor policies impact supply chains and how you're treating people. There's just greater awareness about that. So, I think people just care about it more.
>
> American CO-10

In both African and North American locations, the interviews repeatedly raised the idea that *millennials* are an external factor shaping engagement with the community. Millennials are said to have shared experiences that bind them and to be taking a different view than previous generations that are starting to age out of the management ranks. They are seemingly known to be demanding more and looking for companies that care about values, stand for something, and are doing good across the board with their employees – treatment, work–life balance, autonomy, other benefits – products and services, society, or the environment. Comments from American CO-13 and from South African SMEE-3 capture most of this. The former observed generally and from the outside:

> . . . consumers, and, you know, people always say like millennial and Gen Z consumers, they are really looking for those companies that are doing good things. Um, you know, for the environment, again, for society, and also for employees because, you know, people anymore don't want to work for companies that, that are treating their

employees crappy, that don't have work–life balance, that, um, you know, then don't also, you know, have that mission. That's really important to these younger generations that are moving into the workforce and becoming, you know, um, you know, bigger consumers and you know that's what you know that's part of what they're looking for both in the companies that they work for, and in the companies that they buy things from So, um, I see that as a trend.

<div align="right">American CO-13</div>

The latter, a millennial, spoke to her individual and internal experience at work:

Um, for me personally, I get a lot of fulfillment. So, my personality type is ENFP, so, extroverted intuitive feelings perception. And I think on the Myers Briggs, it's called the Campaigner, and we are people that are generally in this field. . . . But a lot of people that work at [company] are in the same personality type. Um, we are people that generally need the independence, like, people that can work remotely without, like, with minimal supervision, but are still very good at, like, time management and able to do things and follow through . . . but that does give me a great sense of fulfillment, is that I have a lot of power over my life and that I'm able to, to do things within, achieve my deliverables within my own terms. Obviously still within the deadline and everything, but I'm able to do it when I'm when I'm able to do it. Delivering on their mission as well. If I look at the flexibility that they give me in terms of developing the programs. You know, I spent four months in Morocco developing a program. So I was still doing . . . my everyday job, which is, you know, managing all the other programs and . . . dealing with students and parents and families, but they allowed me to work remotely from Morocco . . . because they, they understood . . . that my big, my big mission in terms of developing programs is to understand the viewpoint from the community.

<div align="right">South African SMEE-3</div>

4.3.4.4 Summary, Knowledge for Communities, and Next Steps

Shared beliefs and values, mutual benefit, and a lack of a structured program link business owners and employees. In addition to their hopes, wishes, desires, and appropriate responses for the business, they must also contend with the projections of what their businesses can and should be from the stakeholders with whom they live and want to forge relationships, and from broader geopolitics and trends. The dynamic of multiple sources of information towards decision-making and the owner-manager's role in decision-making in this phase of the business sets up the way in which the company will engage with the community under the next category.

4.3.5 Engaging with the Community

4.3.5.1 Development of SME CSR in the Engaging with the Community Category

With community engagement having been shaped through an owner or employee's early experiences, early experiments, and relationships with various internal and external stakeholders, the business is now positioned to engage with the community. Several comments in the interviews indicate that, in the owner-driven phase, it does so in several ways. One description was "fragmented":

So, you see, there's a lot of like amazing stuff. But it's completely fragmented. And look, our model does encourage fragmentation, because we have the hypothesis that a lot of giving is well intentioned but misaligned. That's why you get like accountants painting walls and actuaries [planting] gardens. Instead of building risk models and tutoring maths like they should be.

<div align="right">South African CO-4</div>

Despite being fragmented, engagement with the community occurs through the dimensions of giving, supporting, and demonstrating in both African and American contexts, but with demonstrating being more commonly reported in North America.

Classification	**Category**	Dimension(s)	Properties
Action/Interaction	**Engaging with the Community**	Giving	• In kind
			• In cash or cash equivalents – many small donations
		Supporting	• Notable causes
			• Many causes
		Demonstrating	• Events
			• Good business stamp of approval
Phase 2			

TABLE 4.5 SUMMARY OF CATEGORY 5, ENGAGING WITH THE COMMUNITY, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES

4.3.5.2 Giving

The properties of the Giving dimension are *in kind* or *in cash or cash equivalents – many small donations*. In-kind giving of goods, services, time, and talent was by far the most frequently cited way in which interviewees said businesses engage with the community. The two properties can be difficult to disaggregate. Many benefits to the community seem evident but are hard to quantify:

Well, I think that for the community, it's the additional help that they're getting. And so, I think that, that whether it's, whether it's hands to help, sort or, or if it's a Habitat build, it's hands to help build a house, it's financial, you know, we talk about time, treasure, and talent. So, it can be time to volunteer. It can be a financial support, it can be providing some expertise pro bono for the organization. So, I think the, the community benefits in enormous ways that are diverse, and probably it'd be hard to calculate the

actual financial return on that investment. So, I think there's a tremendous amount of good that's done, and I think it's multifaceted, and I do think it would be challenging to sort of capture all of it.

<div align="right">American CO-7</div>

The relative importance of in-kind over cash giving among SMEs, in terms of the sheer number of comments in the interviews, and its potential to be overlooked were captured in the sentiment that giving has to do with more than money:

> The third thing is, is we need to expand what it means to give social responsibility. We put too much effort on just money, but time and talent is another thing we need to have to also count as, as giving back. And we don't celebrate people who give up the time and who meant to address and who offer things like internships and [they] mentor young people. That's all part of, of, of giving back and, and that expansion of giving [has] to be expanded to beyond money and I think for the benefit of, of the different resources that people have to give. So, I think that's another thing that we could look at.

<div align="right">South African CO-1</div>

While giving in cash and cash equivalents was cited, this seemed to be mentioned less in the interviews. Nigerian CO-3 characterized these as "many small donations," and Nigerian SME-1 mentioned donating "to other people's causes." American SME-5 described the many donations his company made as a "marketing budget." A review of the comments on cash donations would seem to indicate that cash makes it easy to support or fulfill an obligation, enables others to do things, and provides opportunities for individual and collective giving. This is particularly so when there is a need that resonates and cash is given readily:

> On the other hand, I'm also involved with an initiative called [project name], which provides food for the poor, especially those who are suffering because of the lockdown. They're not able to go out and, you know, perform their menial jobs that give them a daily wage that they live on. And so, we started providing food and, you know, palliatives to give them some relief during the lockdown. And we made a call. We just called out and said, whoever's willing to donate. And we have had an amazing response. It just really shows us that individuals, small businesses, medium-sized businesses are all willing to contribute money towards reducing the suffering during this period.

<div align="right">Nigerian CO-4</div>

4.3.5.3 Supporting

The first property in the Supporting dimension is **notable causes**. The notable causes include miscellaneous workplace practices and innovations and environmental programs. Among the workplace practices that recurred was caring for the most vulnerable employees through special consideration. American SME-5's comments on lower-paid employees getting more consideration

already speak to this. In some cases, the support can go beyond consideration to provision in the form of concrete steps being taken:

> But beyond all of that, it's really about impact in the community, making your presence felt doing well and doing good. And making a difference in the lives of others, especially those who need support and the most vulnerable. In terms of [company], it's really around the most vulnerable internally with a with a fund for emergencies.
>
> Nigeria, SME-1

Practices for hiring people who might normally have barriers to employment also stood out in this dimension. This could be based on expectations a business owner has of those people:

> I go for women, number one. Number two, I go for people with disabilities – there's always a balance. The last project we did, we had two people with disabilities. And so, there was about 25% on that project, which is being people with disabilities. And also, in terms of benefits, from where I sit, I employ . . . people with disabilities. Now I employ them at the same salary as any other person. And they have the same responsibilities as any other person, because what I'm trying to instill is that whether the person has a disability or not, then they should be able to still be a human being that can do the same as any other person.
>
> South African SME-5

Normalizing such a practice might even become easier when such a person meets the expectations the owner had:

> So, people – barriers to employment for people who I think have . . . either not like a mental yeah you know like a mental disability or physical disability that we can make accommodations for. . . . I would give them the opportunity, and in the case right now we have two examples . . . one of my, you know, he's turned out to be a really excellent, excellent guy is somebody with [a] prosthetic leg. And so, he is . . . he's actually . . . turned out to be one of our key employees.
>
> Canadian SME-1

In this dimension, interviewees spoke of aspirations to do better with supporting. This was either through things they innately wanted to do better or because they were inspired by something someone else was doing. In terms of support they were already providing, they used traditional and non-traditional approaches to create a pleasant work environment. There were similarities across geographies in how support was being thought of. In Nigeria, for example:

> So, speaking specifically, we have been bad at training, as I said, paid training. For the reasons I shared earlier. But we generally paid well. So, I think we attract people because we pay competitive salaries. It's generally a pleasant place to work. And they have

flexibility, so it's not one of these places they need to clock in at eight or whatever. They, there's, there's flexibility, recognizing this traffic, you know, etc., etc. So, a lot of them might come maybe after nine or stuff as long as for me, the focus is making sure that the work gets done.

<div align="right">Nigerian CO-1</div>

In the same vein, in the US:

I think in addition to the normal benefits, whether it's healthcare, paid time off, you know, sick leave, I think I've seen again B-Corps are probably my, you know, [we] have the most experience [in] things like very generous or existing . . . maternal and paternal leave policies, which doesn't, is definitely not widespread, so, seen a lot of that, you know, flexible work schedules, which I guess is also part of our day and age. Employee ownership is a huge one.

<div align="right">American CO-10</div>

South African SME-6 detailed knowledge she shares with her seasonal agricultural workers on a new type of farming and seed savings, to be shared with others in the community that don't work for her or that she can't reach. There were some differences in types of considerations that prompted action – traffic in an African region, but child care or environmental considerations in North American ones. The observation below spoke to employee and family benefits:

they're really, like, well-known in this area for having like a good culture and . . . part of that . . . for them is, like, hiring the right people that fit into this culture. It's been, like, providing good . . . motivation for the employees . . . they frequently bring out food trucks . . . they have a daycare on site, they have a hair salon on site . . . you have like a lot of . . . work-from-home opportunities for people, you know, good maternity and paternity leave . . . so those are kind of, I think, . . . some of the trends . . . I mean, you know, a lot of people here in Northeast Ohio are like, "I really want to work for Highland Software . . . because of the way that . . . they treat their employees."

<div align="right">American CO-13</div>

This comment spoke to environmental considerations:

Companies are thinking about employees, how they're getting to work. So, maybe giving them free bus passes. Or bike sharing, encouraging folks to walk [as] opposed to be in their car events. Everything is sustainable in terms of they're, they're trying to do zero waste. . . . So, that means reusable name tags, that means not printing out any paper invitations, [doing] everything electronic[ally], that means using cloth napkins, washable trays, nothing disposable in terms of utensils, everything that can be recycled or reused. Composting any leftover food from events, buildings that are like a LEED [Leadership in Energy and Environmental Design], you know, the sort of, you know, certified partner . . . .

<div align="right">American CO-10</div>

The **many causes** property was observable in the range of causes mentioned in the interviews. This was potentially the case because of suggestions coming from a range of employees, as South African CO-1 noted, presumably all with their own interests. Decision-makers might also be making choices based on several factors, including causes, industries, and local communities, as Nigerian SME-2 reported being the case for him. Causes could be characterized in different ways, including small, opportunistic, associated, and, occasionally, even strategic:

> They [are] doing things on a real[ly] small scale in the form of CSR, they are, they are not coming out with broad strategies where we try to leverage resources with them, but there were more into really small promotional types of activities or events, giveaways of, giveaways of services. Just maybe some strategic positioning of their, of their products, of themselves, their company name being tagged onto another bigger cause, for example, lending their website for social movements of social posts.
>
> Nigerian CO-3

Lack of funds or affordability was a consideration for many of the causes being supported how they were:

> So, they do a small [project] in the CEO's community or they do some volunteering activity that doesn't require giving out a lot of funds. Because the SMEs space in Nigeria is a very, majority, 90% of it is really tiny micro businesses really, so they can't really afford to spend money on CSR beyond volunteering.
>
> Nigerian CO-4

Causes mentioned in the interviews were education, food and nutrition, orphans and children, charities, health care and sanitation, other vulnerable populations such as refugees or those with mental challenges, and the arts. For example, a business owner discussed some of her company's work with internally displaced children's (IDC) camps:

> . . . But also externally with the donations that [company] gives to IDC camps, to children's groups, to those who need it the most. I think the staff are really proud of that. When we first did our IDC camp intervention, we actually we went there. I joined them to show them how to cook the food; we carried the babies. It was – I mean, for the kids, for the staff to see the impact of their work – it was very fulfilling.
>
> Nigerian SME-1

A community expert described the involvement of SMEs in his community with the arts and healthcare:

> . . . yes, they are practicing all of these socially responsible things contributing to the arts, you know. . . . Like over the summer, they have the jazz and poetry initiative for students

in the New York School System. And so, the small- to mid-sized companies contribute to that because they think it's a great thing, and then NJ Pack does it because they think it's a great thing as well. So, you can see both sides of this, you know, where the arts can be used as a social impact tool. As well as the hospitals, as well. We have a really good Robert Wood Johnson Barnabas Health that has a tremendous social impacts program. And that involves SMEs and the community as well.

<div align="right">American CO-14</div>

There were some variations in causes supported depending on geographical location but also some similarities. For instance, Habitat for Humanity was mentioned as a charity to be supported in both North America and Africa. Nigerian CO-4 opined that there seems to be more of a soft spot for humanitarian than empowerment causes. The causes brought up organically in this dimension would seem to support this contention.

4.3.5.4 Demonstrating

While the giving and supporting dimensions focus on community or employee stakeholders, the Demonstrating dimension focuses almost entirely on the consumers. In this dimension, businesses find a way to showcase their socially responsible products and services. The Demonstrating dimension has the first property of *events*. Interviewees mentioned local and national trade shows and those that minimize their footprint or showcase the work of local SMEs. Events were also recognized for their potential to generate publicity and create excitement.

> . . . they were not getting any publicity or any kind of support or anything. So, what we did was we put together a conference on innovation and sustainability. And we had this giant trade show where we had people, I'll give you one example, we had somebody with a robotic, a lawn mower. We had people with electric cars right there with the cars, we had all sorts of AI things, we had, and we ended up having like 25 different exhibits and people just jumped in, like, this was the best thing in the world, and everybody was running around seeing the different exhibits. This was a local initiative. A similar one that I went to at Jacob Javits Center, which is now turning into a hospital! But at that time, they had a green, a green event where there were probably 500 such exhibits, I had like maybe 30 at my event or 20–30, or something like that, I can't remember, and I went to this, and there were all these different people exhibiting all their different small business kinds of things. They had a dressmaker that was making dresses out of recycled, you know, paper and materials, and they had just amazingly innovative kinds of products and services, they had speakers – Van Jones was there, I don't know if you know who is, he was a speaker. And it was an amazing event.

<div align="right">American CO-4</div>

In this dimension, a mainstream event can be reimagined from an event planning and content perspective to showcase a business's responsible practices:

We have a Sustainable Fashion Week that's coming up in September. This is going to be in coordination and collaboration with New York Fashion Week. So, this will be the first annual Sustainable Fashion Week. It's going to be held at NJ Pack for the week of Fashion Week and also at the Brooklyn FIT location. And so, we are recruiting local talent, local SMEs, to be the backbone of all the materials and supplies and everything associated with that. So that's a massive combination of the arts and SME and sustainability all sort of tied together in one nice big stew, I guess you could say. So, we have to demonstrate that when we say "Sustainable Fashion Week," we're not only just talking about the textiles and the materials, but also the local businesses that are going to be involved and keeping everything as tightly, as far as [the] smallest footprint that you can possibly have for the program. . . . So, we can say this is what we mean by social and environmental responsibility.

American CO-14

In terms of the ***good business stamp of approval*** property, the interviews mentioned such things as a business registry:

. . . sustainable business registry, which I was also involved in, where companies get basically recognition for meeting certain criteria, and then they get some kind of certificates.

American CO-4

A second form of stamp of approval described was different types of certifications:

So, I think it's, yeah, it's a wide range. I think the low-hanging fruit would be, you know, getting a certification. So, whether it's, you know, by B lab or organic or fair trade or any of those kinds of things.

American CO-10

4.3.5.5 Summary, Knowledge for Communities, and Next Steps

To engage with the community, SMEs, their owners, and employees use assets such as cash, physical inventory, or services to support easily accessible causes that many others are supporting or that are cost-effective. They also end up supporting disparate organizations and causes based on their own circumstances and take opportunities to showcase their socially responsible side. This then can lead to the types of benefits they enjoy in the next category in the process of CSR development in SMEs.

4.3.6 Results of Engagement

4.3.6.1 Development of SME CSR in the Shaping Engagement with the Community Category

In Category 6, an SME owner or employee starts to see their efforts bear fruit after having entered business in response to a problem, seen assumptions confirmed or challenged, and had engagement with stakeholders shaped and take place. Category 6 can be defined as the range of benefits a company enjoys from engaging with the community. The category follows naturally from the action that took place in Category 5. As indicated in Category 5, engagement often occurs to affect the company culture

or something in the community. As discussed below, SMEs get benefits in both these areas and others beyond. The dimensions in this category are the closely related intangible and tangible benefits. Interviewees made multiple comments across these two dimensions in the African and North American interviews. Both geographical areas reported benefits with no discernible difference by area of the world. They often mentioned examples of an intangible such as "camaraderie" leading to a tangible such as "productivity."

Classification	Category	Dimension(s)	Properties
TABLE 4.6 SUMMARY OF CATEGORY 6, RESULTS OF ENGAGEMENT, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Consequence	**Results of Engagement**	Intangible Benefits	• Business culture benefit
			• Business brand benefit
		Tangible Benefits	• Business or financial benefit
			• Community benefit
Phase 2			

4.3.6.2 Intangible Benefits

In the Intangible Benefits dimension, employees in Africa and North America shared with their managers that they felt fulfilled when they had a shared community experience with their co-workers. Nigerian SME-1 was among those who attested to this, and an instructive comment on this is:

> I find it hard to believe that if you're an employee and you're, you know . . . a small business, that you've gone out into the community and you and your staff have had the opportunity to help rebuild somebody's home, that you haven't connected in some sort of way . . . because you now have a shared experience. I think the benefit is that you have people in the workplace that began to see each other as people you build another different level of camaraderie [with]. You build something, you just build something different. So, I think that . . . that's a byproduct . . . for the companies. And being beneficial for them. Hopefully, it turns into greater productivity, it . . . turns into lower employee turnover, hopefully. You know, a greater sense of relationship and willingness for their employees to open up their mouth and express, you know, innovative new ideas. I mean that's, that's what you would hope. . . . This is kind of a crazy word, but it's only one I can think of, is that hopefully it creates a certain level of endearment to that . . . small business owner, and yes, small business.
>
> American CO-6

Feelings like this can then strengthen relationships among employees and motivate them to remain at a company and contribute to it measurably better. In Canada, one interviewee had done some thinking about how much productivity can be affected. He said:

> And you know, you pore through all of the research and how they measured this stuff. Just to make darn sure that you know they're not being a little loose with the numbers. And it looks like the productivity goes up somewhere between 5 and 50%. There are some . . . measures that [say], way, way above that. I don't believe them. So, I factored, factored down the possibilities in my business case for a typical company to only 1 or 2% because those are very, very high leverage percent[age]s – you change the percent[age] by two or three [points] and you get an incredible benefit. So, I'm very, very cautious, but it's somewhere, I would say easily between 5 and 10% more productive.
>
> Canadian CO-1

Elements such as goodwill and the productivity of the business culture in the Intangible Benefits dimension can be seen in the quote above. As indicated in the quote below, this property can also include elements of recruitment and retention:

> So, they see it primarily as a recruitment and retention strategy that is going to absolutely be required because of some of the generational differences between Gen X, which is my generation, and then the millennials that have come after. They're much more committed to work–life balance and to having paid time off to volunteer and to give back to the community, and so organizations that were a little bit slow to adopt those policies saw an adverse impact on their ability to recruit and or retain top talent in the millennial generation. So, I think that organizations are doing it. And I'm sure there's some people that are doing it for purely altruistic reasons, but the experience that I've had [has] been organizations who have realized they need this as part of an overall recruitment and retention strategy primarily for the millennials.
>
> American CO-7

In South Africa, the **business brand benefits** property in the Intangible Benefits dimension was clear to one interviewee. In answer to a question on the benefits of SR, she said:

> Straight through visibility on social media platforms. It does create a perception of you as an organization. So, for example, I was speaking to an entrepreneur, the other day, and she said to me, "You know, you guys are always doing so much for entrepreneurs." And she said to me, "I've been watching some of your clips and I've seen what you've been putting on Facebook and you, you know, you come across as being so authentic in really wanting what's best for entrepreneurs." So even though, you know, I feel we can be doing so much more, if we, if we had a lot more capacity and time to do so much more with what we've been doing, it, it helps create a positive impression of your business, creates that authenticity that you need in terms of giving back and contributing positively.

4.3.6.3 Tangible Benefits

The Tangible Benefits dimension has **business or financial** and **community benefit** properties. In South Africa, an SME owner mentioned getting more clients, local and global partnership opportunities, and employee benefits, and a Nigerian community expert discussed the benefits that can accrue to a business in the long run. A few tangible benefits are apparent in this comment, which indicates that the intangible and tangible dimensions are closely related:

> . . . more visibility as far as business opportunities go. Increase in transactions and, you know, relationships with . . . larger corporate entities which have an obligation, I think, to be doing more local business, but finding partners that have a CSR or sustainability edge or incorporated into who they are, tend to receive more of the business. So, the impact: it has had an economic impact. And the educational systems have been impacted to some degree, meaning that the local schools have seen opportunities to either visit or, you know, commence internship-type or apprenticeship-type programs with these types of companies, which ultimately is a great way to recruit talent.
>
> American CO-14

While financial benefit was raised in the interviews, it was spoken of as deprioritized or mentioned much less often than other benefits, suggesting its potentially lower priority compared to other benefits.

In the community, experts, but especially business owners, reported succeeding at some of the things they set out to do. Jobs were created, people gained the ability to feed their families, children graduated and got degrees, and there was a feeling of communities getting deep, long-run benefits. The following slightly different perspective was shared about the **community benefit** property:

> And in Africa, specifically, I've had a focus on getting women into the field just because, you know, the service-learning industry is very white male–dominated in terms of, like . . . programs. And really, just trying to, you know, bring in a new kind of character behind it. And we had a local Kenyan woman that came in [a] later program in Ghana, and obviously she doesn't fit the demographic of what they are used to and what they've seen because there's a stereotype that exists, and obviously I can't speak for all countries, but it definitely in South Africa, when people see a foreigner coming to do development work, they automatically assume white people equals money . . . and the stereotype definitely exists in the communities . . . and anyways . . . this woman. Awesome, awesome woman. Super. I don't know if this is an appropriate to say, but badass female – she came in. And she . . . led four sessions in this community, and the response from the local organization and from the local community was, "I didn't know that . . . [an] African woman could lead programs like this for American organizations," you know, and so suddenly we now had the young kids in the community looking at Liz and saying, "I can be like her one day," because now suddenly there's a person that looks like them. And they can relate to them, and that's now becoming a new role model for

them. And I think that's also a really important element to acknowledge is the role of our facilitators in inspiring change for the local community.

<div align="right">South African SMEE-3</div>

4.3.6.4 Summary, Knowledge for Communities, and Next Steps

This dimension closes the Owner–Driven Phase of CSR development in SMEs. It is a stage in which business owners and their employees are grappling with socially responsible action personally and in the business. Through their ideas and with feedback from the community, they act in socially responsible ways and gain some benefits for the organization. The lack of a discernible difference under Category 6, Results of Engagement, may be significant because it may indicate that no matter the concerns that led to CSR or the approach taken towards CSR in disparate global contexts, it is likely that similar business and community benefits will result. It is the largely reactive, experimental, informal nature of the interactions in this phase that keep them classified as traditional CSR, even though glimmers of strategic approaches appear, even in the earliest categories. Everything that has taken place to develop CSR up to this point sets up the next steps in the development of the program in a new phase, the Professional Agent–Driven Phase.

4.4 SME SCSR Phase – Professional Agent Driven
4.4.1 Overview of Professional Agent–Driven Phase

The Owner-Manager–Driven Phase of CSR development in SMEs occurs as a business grows and leads to a third phase, the SME Strategic CSR Phase (Phase 3), a Professional Agent–Driven phase. Here, the program continues to develop. Like in the earlier phase, there are precipitating events, specific responses, and identifiable outcomes. The first category in the new phase is Further Triggering Change (Category 7). This is followed by Designing Intentional Stakeholder Engagement (Category 8), Formalizing Stakeholder Engagement (Category 9), Refining Engagement (Category 10), and Creating Reciprocal Value (Category 11). The businesses in this phase are more mature and better established than in earlier phases, and the categories in this phase produce a form of CSR that is much more strategic and in turn leads into the fourth and final phase of program development, as attested to in the interviews.

❸

Figure 4.4 SME Strategic CSR Phase – Professional Agent Driven
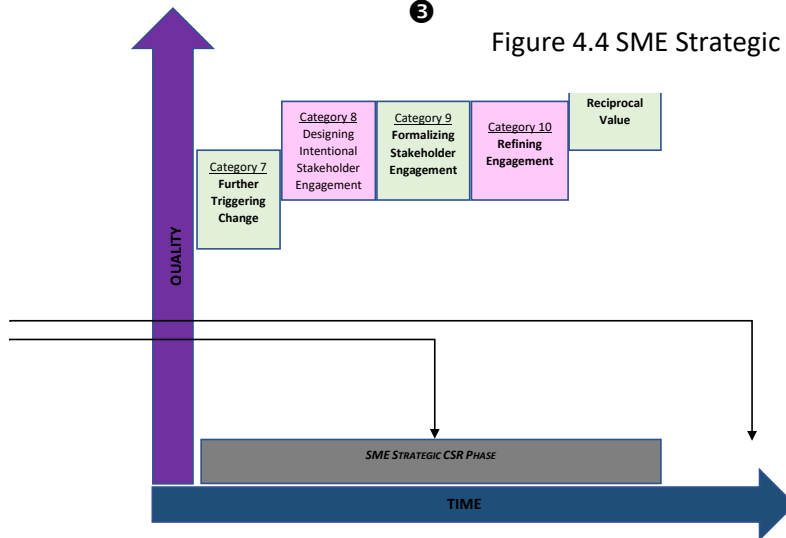
4.4.2 Further Triggering Change
4.4.2.1 Development of SME CSR in the Further Triggering Change Category

In Category 7, businesses face a business or community reality that prompts additional changes to the CSR program. In this category, a change-triggering event might unfold quickly or slowly. Related to business realities which they might face either in Africa or in North America, businesses are either proactive or reactive to their short- or longer-term circumstances. The *external events* property in the Facing Community Dynamics dimension was the major driver that arose in Nigerian interviews but *ongoing considerations* being the main driver in North American ones. Examples of business realities that prompted proactive action that recurred in the concepts included the need for skilled workers in the company or industry, to build ownership or enthusiasm in the team, or a senior executive wanting engagement to perform a specific function. Examples of those that prompted a reaction included the supply chain being threatened, an employee with CSR experience joining the organization, or a senior executive wanting to better compete with a counterpart.

TABLE 4.7 SUMMARY OF CATEGORY 7, FURTHER TRIGGERING CHANGE, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Classification	**Category**	Dimension(s)	Properties
Situation or Condition	**Further Triggering Change**	Facing a Business Reality	• Proactively – pull
			• Reactively – push
		Facing Community Dynamics	• Defining moments
			• Ongoing considerations

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			• Other external events

Phase 3

4.4.2.2 Facing a Business Reality

There were examples in both Africa and North America of the shift that can occur when a professional knowledgeable about CSR joins the organization:

> To be honest, I think we started informally, we're still, we're now in between formal and informal. We, about three years ago, we, just under three years, we got a lady who came, became our head of HR and head of corporate communications. And at that point, she coined a proper, well, what should I say, corporate social responsibility for us.
>
> Nigerian SME-2

In the US, an example was shared of an executive realizing that engagement needed to perform a different function:

> And so, my, literally, my CEO came into my office with the paper one day and said, . . . "Why's [company] always on the front page of the [local newspaper]?" And I said, "Tom" – Tom . . . was my CEO – "Tom. I just wrote a $500 check to what they just wrote a million-dollar check to, so positive publicity like that was important to you. We need to do something different." He said, "I think we do."
>
> American CO-1

A reaction can also be triggered if the company comes under scrutiny from important stakeholders, as the comments from Canadian CO-1 on the TCFD also show.

4.4.2.3 Facing Community Dynamics

The community dynamics with which companies must deal include ongoing considerations and defining events. Examples of the former include trends in engagement practice changing and many requests making it imperative to be strategic. Examples of the latter include avoiding controversy or an unexpected event or events. Nigerian SME-1 concluded her remarks about facing so much need by observing, "But we also realized we can make a big difference if we're focused on one sector." As cited earlier, the realization that her low-income employees were struggling to make ends meet led her to seed an emergency fund. In Canada, concern was voiced about how different crises might affect CSR:

> So, what, what are those drivers? What are those, those triggers, those catalysts to companies embracing some of these ideas more than they did before, or trying to do better? And I'm encouraged now. But I think we are going to be very, very challenged going forward as we deal with the pandemic that's going on right now, which is a social

crisis, public health crisis with the climate change crisis that's going on right now, which is an environmental crisis. And with an economic crisis, called a depression as we have shut down the economy to try to get the pandemic under control. So, we've got a perfect storm of crises here.

<div align="right">Canadian CO-1</div>

4.4.2.4 Summary, Knowledge for Communities, and Next Steps

Category 7 highlights that even after a company starts CSR activity as described in Phase 1, several forces – competitive, geopolitical, socio-economic – can act on a company such that they take yet another look at SR. They are faced with questions about their socially responsible actions and the possibility of needing to do more. Some of the ways in which some soul-searching might be done to explore this are captured in the Designing Intentional Stakeholder category, the next step in the process of CSR development in SMEs.

4.4.3 Designing Intentional Stakeholder Engagement

4.4.3.1 Development of SME CSR in the Designing Intentional Stakeholder Engagement Category

After a company that has gone through the initial phases of CSR development faces one or more precipitating issues to which they feel the need to respond, the interviews indicate that several different steps are taken next. These steps move a company from engaging in CSR in ways that might have strategic aims to finally using several inputs to develop the outputs that will guide the CSR program much more strategically going forward. Instances of this came up in African and North American interviews, especially in the US and in Nigeria.

TABLE 4.8 SUMMARY OF CATEGORY 8, DESIGNING INTENTIONAL STAKEHOLDER ENGAGEMENT, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Classification	**Category**	Dimension(s)	Properties
Action/Interaction	**Designing Intentional Stakeholder Engagement**	Inputs – External	• Question-based consultant study
			• Consultation with individuals and focus groups in the community
		Inputs – Internal	• Internal study
			• Looking at past mistakes
		Outputs – Guidance	• 2–5 priorities identified
			• Policy documents produced
			• Communication

		Outputs – Change Management Plan	• Maintaining relationships
		Phase 3	

Inputs towards Designing Intentional Stakeholder Engagement can originate either outside or inside the company. Moreover, several different types of outputs can result.

4.4.3.2 Inputs – External

External inputs – the ***question-based consultancy study*** and ***consultation with individuals and focus groups in the community*** properties – can take the form of working with consultants and asking individuals or focus groups in the community questions like "What do we want to be when we grow up?" "What's important to our company?" "What's important in terms of our giving dollars?" "Where and in what specific areas can the company have real impact?" "What are we trying to accomplish?" "Are we affecting the root cause of the problem?" "What do we want to solve and why?" "What if we did X differently?" . . . probing and analyzing to come up with better solutions based on a root cause rather than just a superficial solution. In Nigeria, an SME discussed how she had come to view this given her experience with philanthropy:

> . . . and the whole idea . . . behind [organization] . . . is that we want to basically help African high-net-worth individuals to be strategic with their giving, and the whole idea is . . . instead of being reactive, you're proactive; instead of building hospital wings or giving scholarships, get to the root cause of the problems . . . there's a difference between philanthropy and charity. And so, I'm always trying to push for, and I always push my team, even with the matching funds. I'm always [telling] them, is it charity or is it philanthropy? And so, I really believe a lot of us should be doing more philanthropy, which is getting to the root causes of problems. And I have a chapter . . . and it talks about, you know, a few case studies, but one of them is a guy who I know who is in Nigeria, and he basically says, "I used to give scholarships to students, and then I realized they were in terrible schools. How was [I] making a difference in their lives, if [they] were, you know, in terrible schools?" So, what he decided to do was to basically start paying the teachers and training the teachers in the same schools. They found that instead of reaching 10 kids, he could reach hundreds and thousands of kids because the teachers are the conduit now. And he found out that the students were now doing so well that they actually [didn't] need scholarships anymore, right. So that's the beauty of strategic, so in strategic, you're getting to the root cause . . . .
>
> Nigerian SME-1

4.4.3.3 Inputs – Internal

Internal inputs – the ***internal study*** and ***looking at past mistakes*** properties – involve assessments of such things as a CEO's prior experience, employee interests, the entity's core business, shareholders,

and resources such as money, people, and time. An American community expert explained an assessment process in which she once participated:

> In terms of giving away money, and we did an internal study and an external study with the help of [organization] to try and figure out, you know, what do we want to be when we grow up and what's important in our company in terms of our charitable dollars, and we all came to the same conclusion that it was about environmental stewardship. . . . And so, we wanted to kind of tell that along with being able to give away money . . . .
>
> American CO-1

4.4.3.4 Outputs – Guidance

In the US, American CO-7, whose contributions mainly focused on larger companies, said the following about priorities:

> You know, usually organizations have anywhere from two to five priorities in their giving or in their volunteer. Kind of guidelines from an HR perspective.
>
> American CO-1

In Nigeria, SME-1 talked about how a policy document outlined the company's strategic focus, objectives, and approach to implementing its corporate shared value (CSV) initiatives. Nigerian SME-2 described a movement towards formalizing how healthcare is handled in his company:

> We actually just, we had a board meeting coming up, and we're actually now put[ting] it as a resolution on the board meeting to get approval so we get it documented. If any of our people run into [a] health challenge which is major which is not in, for example, in the health insurance. We will, we would push to underwrite the cost. Because we believe in the workplace, your family, someone cannot be having a life-threatening challenge and then the business can't do something, fold their arms, no, no, we've never done that, and thankfully we haven't. So that also helps for the people that have been in the system.
>
> Nigerian SME-2

American SME-5 also talked about being a unique, small to medium-sized family business with very clear and well-known structures that were only now being documented in a policy at the insistence of his sister-in-law and employment lawyer.

4.4.3.5 Outputs – Change Management Plan

An important component of Designing Intentional Stakeholder Engagement is ***communication*** about the change and ***maintaining relationships*** with partners, both of which American CO-1 attests to:

It meant that we were going to have to cut off a lot of those $500 pops out in the community. That six months gave me time to call all of the people that we've been giving money to all these years, to say, here's what's going on. Here's why we're doing it this way. Here's what we will hope from this will happen. If there's anything that makes sense in your programming that goes along with environmental stewardship, I'm happy to help you figure out how we can still support you, but this is what's happening. Here's why. And for the most part, most organizations understood.

<div align="right">American CO-1</div>

4.4.3.6 Outputs – Summary, Knowledge for Communities, and Next Steps

The key element in this category is the instrument (policy, board resolution, or other decision) that allows a company to be much clearer about what it does and does not do with respect to SR going forward. This much more streamlined, strategic approach offers opportunities for greater impact and more closely aligned partnerships and sets the stage for engaging in strategic responsibility in new ways.

4.4.4 Formalizing Stakeholder Engagement
4.4.4.1 Development of SME CSR in the Formalizing Stakeholder Engagement Category

According to the interviews, several outcomes result when intentional stakeholder engagement occurs in response to actions Further Triggering Change. Formalizing Stakeholder Engagement refers to an official stance and attitude taken towards CSR engagement. In the Proactive dimension, these are a *new vehicle* and a *new way of giving*, and in the Reactive one, this is sticking to the *minimum statutory requirements*. It contrasts with the informality of engagement in Phase 1 of CSR program development. The formalization of stakeholder engagement tended to manifest as an emerging behavior in the African interviews but as a more well-established one in North American ones.

Classification	Category	Dimension(s)	Properties
TABLE 4.9 SUMMARY OF CATEGORY 9, FORMALIZING STAKEHOLDER ENGAGEMENT, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Condition	**Formalizing Stakeholder Engagement**	Proactive	• New vehicle
			• New way of giving
		Reactive	• Minimum statutory requirement
Phase 3			

4.4.4.2 Proactive

Innovations, official vehicles, and new criteria were among the concepts mentioned at least once under the *new vehicle* property. The concepts included donated board fees and pooled resources for

employee programs, as already seen in comments from Nigerian SME-1, or partnerships. The new vehicle could also be an official foundation that comes about over time, with added resources aiding with the shift:

> So that was probably, what, eight or nine years into [company's] development, and I think part and parcel is that they never had the capacity to have a foundation and [company] was always a very small company, you know, less than 20 people running all these programs. . . . And I think in 2016–2017 [company] experienced their first big . . . growth spurt. And suddenly the capacity of the organization was bigger. So now all of a sudden you had people. . . . I think people were operating within the capacity that they had and within the context that they had. So, what they did in 2017 is they started hiring people from the regions that they were working in because they wanted to have this regional layer of nuance, you know, to the programs that they offer. . . . So, I would imagine that it's a similar process to how the foundation came about, is that now suddenly there were more people able to develop programs; that means there was more space for people to, you know, develop things.
>
> South African SMEE-3

A US interviewee cited larger companies known to have put official vehicles in place in the past:

> I think of Chobani Yogurt and, you know, their mission. We, you know, they were a client, and there they have a whole foundation for sustainable food and innovation and food, but it's all about supporting farmers and, you know, Ben and Jerry's does this as well. But, you know, the thing is, is that they, you know, it was their mission drove their . . . social giving, their charitable . . . efforts and, you know, taking it to a whole 'nother level to actually having, you know, dedicated funds, a dedicated foundation, or whatever it might be.
>
> American CO-13

Under the ***new way of giving*** property, concepts that recurred concerned the way in which giving occurred or was used. Companies could now characterize their giving as "focused," "planned," or having "clear criteria," or were now using it to perform a clear function, such as donation, storytelling, or publicity:

> And it really it ended up making our jobs a lot easier. Because it kind of gave us the, the blinders to put on when we were looking at different options and we, we were easily able to say no to a lot of things, and we had kind of our, our new corporate policy and, you know, our ironclad written program to back us up. And so ultimately, it made our jobs a lot easier because we were able to kind of get the riffraff out of the way and then focus on . . . the things that really made sense on behalf of our company to sponsor, of [homing] in on some specific things where they can really make a big impact and be able to have that positive PR, which is very important out in the world right now.
>
> American CO-1

4.4.4.3 Reactive

The cynics on CSR acknowledge the ability to use it to perform a function, such as storytelling. However, their overriding sentiment under the ***minimum statutory requirement*** property is for companies to do the bare minimum to be seen as socially responsible:

> You know, I hate to be negative. My experience . . . . And some of this has been at the board level with consulting, but I . . . feel like . . . when it comes to environmental consideration, organizations are wanting to be compliant, and they sort of do the bare minimum in order to sort of tell the world that they are LEED [Leadership in Energy and Environmental Design] certified, or whatever, with, with regard to climate, but with organizations, again, it's more of a compliance as opposed to a, "hey it's the right thing to do for [the] sustainable, interdependent world that we live in and [the] community that we live in." . . . Sadly, my view has been that organizations are going to look for the fastest and cheapest way to produce their products and services and the environmental considerations really are more around checking the box and making sure that they're compliant, but that's very different from proactively and progressively looking for ways to, you know, to do more for the environment or just to be more environmentally conscious. I mean, I think they get really good spin in their PR departments to, you know, look for something to tell a good story, but it's just like, what – I mean, I don't want to be cynical, but there's some cynicism in the US, you know, if you go to a large hotel chain like a Western or Marriott or Hyatt or Hilton, whatever, now because we're so socially responsible and we're so worried about the environment, we would like to wash your sheets or your towels every other day. And so, the cynic in us, they're like, "Wait a minute. You're not all of a sudden, now you're socially – but you're still giving me my shampoo and my little plastic bottles and all that, but you don't want to wash my towels?"
>
> American CO-7

4.4.4.4 Summary, Knowledge for Communities, and Next Steps

This category puts into practice what was theorized in the previous category. It is a testament to a company being able to do more in the CSR arena with more resources and to bets around improved program functionality paying off. It prepares the way for further execution of programming using three main approaches as set out in Category 10.

4.4.5 Refining Engagement
4.4.5.1 Development of SME CSR in the Refining Engagement Category

Once decisions are formalized about how SMEs will be engaging in CSR, various types of refined acts of engagement then occur. The African, especially Nigerian, interviews pointed to engagement in areas that provide opportunities for innovation. The North American interviews exhibited the behaviors in this category across all its dimensions and properties. Refining Engagement means doing something carefully considered to engage with the community. It occurs along three interrelated dimensions.

Classification	Category	Dimension(s)	Properties
			TABLE 4.10 SUMMARY OF CATEGORY 10, REFINING ENGAGEMENT, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES
Action/Interaction	**Refining Engagement**	Leveraging Company Resources	• Knowledge and assets being shared with community organizations
			• Training
			• Employing
			• In-kind support
			• Higher-level certification
		Working with Others	• Mutual benefit
			• Fewer organizations qualifying for donations
			• Participation among marginalized groups
			• Collaboration for greater impact
		Using Finances	• Fewer, larger donations
			• Employee matching Fund
			• Emergency fund (beyond salary, advances, and loans)
Phase 3			

4.4.5.2 Leveraging Company Resources

In the Leveraging Company Resources dimension, *knowledge and assets* are the first property. Companies do such things as sharing these with community organizations or using them to *train* third parties or employees. A Nigerian business owner talked about evolving from doing CSR informally to formally and wanting to transition to training third parties in the more formal phase of his company's program. He explained:

> So, we've actually now coined our formal one. And so, going forward, what we want to do is support technical schools. Umm, we are in the process of setting up a driver training school and a technical training school that would be almost free. And what do we want to do? So, that is where we would invest part of our profit, then we can then talk to other big nonprofit organizations that are inclined into education and all that to support. So,

that is the goal, and I believe that that will probably happen . . . towards, I'm probably looking at about Q1 next year in view of COVID.

<div align="right">Nigerian SME-2</div>

A second property in this dimension is employee support. The ***ability to employ*** is one concept under this property, and the ability to provide ***in-kind support***, without ever needing to use money to engage the community, is a second:

> It's not always about money. The program that I'm most proud of and the program that we are, the bank is still most known for is the Reading First Program, and it was about sending out our employees into classrooms to read aloud books. Of course, we did spend money and provided some books, but you don't even have to have that – there're classroom libraries, there're libraries and schools, you go run, grab a book, and read aloud and do that for free.

<div align="right">American CO-1</div>

Lastly in this dimension, the type of certification sought goes from the type of local standards seen in Category 5 to national or global standards or ***higher-level type certifications*** such as B-corps or ISO certification. Some of the intricacies of these were explained:

> . . . in order to become a B-Corp. Like, there's a pretty robust process that companies go through. So, which includes like making sure that you have like documented information and so, that is, like, making sure . . . like an HR, like an employee handbook like you have to have an employee handbook to be a B-Corp, and it has to have, like, certain elements to it. Um, and just because you have to have so much documentation to be a B-Corp, those types of companies might have a lot of insight into – I'm like, "Oh, I had to create the strategy, or I had to have my, like, you know, my CSR . . . ."

<div align="right">American CO-13</div>

4.4.5.3 Working with Others

Refining Engagement also manifests in the way in which organizations work with others. There is greater emphasis on mutual benefit, the company now qualifies fewer organizations for donations, and there is participation among marginalized groups and collaboration for greater impact.

> Collaboration is something that . . . I highly encourage so that people can be more effective what they do. I think with a great collaboration either . . . between two SMEs or more, or between an SME and an established nonprofits or . . . an SME with a larger business where, where I see the most impact is whether there is collaboration.

<div align="right">Nigerian CO-4</div>

4.4.5.4 Using Finances

The corollary to fewer organizations qualifying for donations is that larger donations can now be made to external partner organizations:

It meant that we were going to have to cut off a lot of those $500 pops out in the community. . . . But, but instead of me writing a $500 check, I could then write [a] $100,000 check . . . .

American CO-1

4.4.5.5 Summary, Knowledge for Communities, and Next Steps
Internally, companies can use their finances to benefit their main stakeholder, the employee.

In this category, decision-making has evolved beyond just the owner-managers and a few employees, more human resources have become available, and there is less room for error under the glare of heightened interest in the company and what it is doing. Decision-making with respect to SR therefore seems to slow down so that questions can be asked, and data can be used to narrow the scope of causes supported and places where money is spent. This is often done for benefits, such as PR, decision-making frameworks, or collaboration, for the company and its close stakeholders. For example, American CO-1 concluded her remarks on larger donations with ". . . and then I could go back to the [local newspaper] and say, 'Hey, can we get some play for this?' And that's . . . exactly what happened." However, other benefits can accrue, as can be seen in Category 11.

4.4.6 Creating Reciprocal Value
4.4.6.1 Development of SME CSR in the Creating Reciprocal Value Category
According to the interviews, the consequences of taking the specific actions in Category 10 are Creating Reciprocal Value along the dimensions of Value to the Business and Value to the Community.

Unlike in Category 6 in Phase 1, where over two-thirds of benefits took place at the individual and business level, here, the benefits are to the business and community. In the African interviews, *business culture benefits* were reported more often, while in the North American ones, *business or financial* and *community benefits* were reported more often.

Classification	Category	Dimension(s)	Properties
			TABLE 4.11 SUMMARY OF CATEGORY 11, CREATING RECIPROCAL VALUE, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES
Consequence	**Creating Reciprocal Value**	Value to the Business	• Business culture benefit
			• Business brand benefit
		Value to the Community	• Business or financial benefit
			• Community benefit

4.4.6.2 Value to the Business

In the *Business Culture Benefit* property, the media or public notice the company and its work because of intentional action it takes, employee presence in the community or unintentional action. In the *Business Brand Benefit* property, Indirect advertising also occurs through brand building, spin or growth. In discussing the community, employee and customer benefits related to the business, one Nigerian interviewee illustrated both these elements:

> So, the ones that do it well. The ones that do well – the SMEs that do CSR well, the impact is mostly in, in, in terms of loyalty. Loyalty of the community in which they operate. Because if they're taking care of the community, they're, you know, building roads or providing hospitals or schools. The community tends to – the community leaders and the community tend to appreciate them. So, loyalty of their customers and loyalty of their staff – 'cause people find meaning in their work, right? They're not just going for the daily grind and reaching the people at the top, but they see that, you know, the company is, stands for something and so, so that wins their loyalty as well. So I think the biggest impact is, is that loyalty to the branch for customers who know about, about it, about the activities letter to the staff and faculty of the community.
>
> <div align="right">Nigerian CO-04</div>

Nigerian SME-1 also gave a concrete example of the business culture benefit when she said:

> But also externally with the donations that [company] gives to IDC camps, to children's groups, to those who need it the most. I think the staff are really proud of that. When we first did our IDC camp intervention, we actually we went there. I joined them to show them how to cook the food; we carried the babies. It was – I mean for the kids, for the staff to see the impact of their work – it was very fulfilling.
>
> <div align="right">Nigerian SME-01</div>

She was also specific about the explicit benefits to the business culture:

> For us, [the] impact is for, for [company], it's really around, as I mentioned, increasing staff ownership, building a service culture, building a giving culture within the organization, which improves the culture of the organization. I think anybody who [has] done any CSV work realizes that there's an implicit benefit . . . .
>
> <div align="right">Nigerian SME-01:</div>

4.4.6.3 Value to the Community

The company's reputation can develop locally and nationally, bringing *business or financial benefit*. Nigerian CO-04 ended the comments cited under the Business Culture and Brand Benefits heading with ". . . and then in some strategic cases where the CSR is more strategic, then that also helps the business in the long run."

Simultaneously, as illustrated in the ***community benefit*** property, the media or public notice a need being addressed in the community more because of the beneficiary stakeholders, as Nigerian SME-01 went on to say:

> . . . and then there's an explicit benefit in terms of impact in society and with the [company] Scholars, with the awareness among young people about what [company] does, stronger relationships with professors, a pipeline of staff. But beyond all of that, it's really about impact in the community, making your presence felt, doing well and doing good. And making a difference in the lives of others, especially those who need support and the most vulnerable. In terms of [company], it's really around the most vulnerable internally with a with a fund for emergencies.
>
> Nigerian SME-01:

In some cases, the response can be backlash, growth, and new businesses.

> . . . what's considered some controversial programs around the world. There's been backlash from their constituency, and so that is the same in the nonprofit or, excuse me, in the corporate gaming world. So, you've got to be very, very careful, even though there may be some controversial programs. I mean, for example, Planned Parenthood [is] hugely contentious. Always, always contentious. And so, you know, you just use, you see that a lot more lately. And so, I just think that it's forced companies and givers to be a lot more focused and a lot more, pay a lot more attention.
>
> American CO-1

4.4.6.4 Summary, Knowledge for Communities, and Next Steps

This category closes the CEO and Shareholder Priorities–Driven Phase of CSR development in SMEs. The greater external visibility that the company gets from their socially responsible activities sets the stage for the fourth and final phase of CSR development in SMEs, as identified in the interviews.

4.5 Post-CSR Phase – External Party Driven
4.5.1 Overview of the External Party–Driven Phase

Phase 3 of CSR development in SMEs occurs once a business has become more established and leads to a fourth phase in which the program has the potential to become broader, in terms of the implications of its geographical reach, and deeper, in terms of its embeddedness in the community. The fourth and final phase, the SME Post-CSR Phase (Phase 4), or the External Party–Driven Phase, occurs when a company is even more mature than in the earlier two stages described in the interviews. Given the focus of the discussions on small and medium-sized companies, there were fewer comments about companies at this stage. However, the few comments made indicate further progression beyond Phase 3 and two categories that complete the arc of the story of CSR development in SMEs according

to the interviews. The first category in Phase 4 is Benefiting a City or Region (Category 12), and the second, Becoming Fully Mission-Driven at the Core (Category 13).

Figure 4.5 SME Post-CSR Phase – External Party Driven
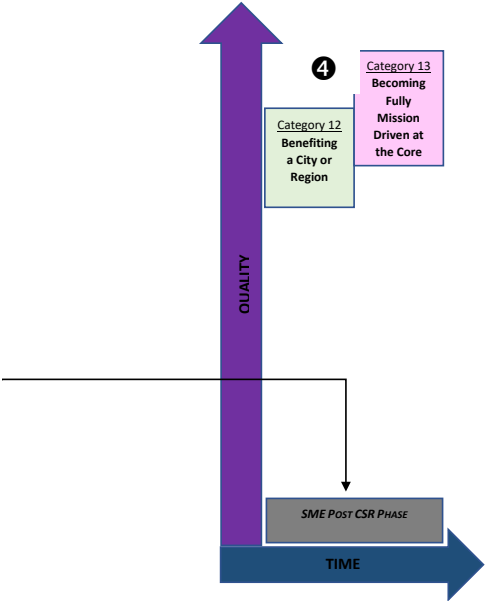
4.5.2 Benefiting a City or Region
4.5.2.1 Development of SME CSR in the Benefiting a City or Region Category
Benefiting a City or Region is the first category in Phase 4 of CSR development in SMEs. It is defined as a business owner or business providing benefits locally, regionally, or nationally. Instances arose in both African and North American interviews.

Classification	Category	Dimension(s)	Properties
TABLE 4.12 SUMMARY OF CATEGORY 12, BENEFITING A CITY OR REGION, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Condition	**Benefiting a City or Region**	Perceptual benefit	• Image
		Concrete benefit	• Attractiveness
Phase 4			

4.5.2.2 Perceptual Benefit
A business owner's reputation can provide access to influencers such as policy makers, such that they could have an outsized, indirect national impact. This example under the ***image*** property is of the

connection an SME sees between her advocacy and business successes she is aware of around the country:

> They know that we are there to assist like, like the case that I'm dealing with, instead I wrote to the minister. So, I've been told by that ministry that I must write to the president rather because then it's going to get the wider impact it will [have on] everybody else. So, and also from what we've done before in [the] region to some of the ministers, some of the things that we proposed are being implemented [on] a national level. . . . I'll make an example of one specific: when the entrepreneurs with disabilities, when we engage the Ministry of Smart Business Development plans, we, we highlighted that there is an imbalance in terms of entrepreneurs with this ability to cope to compete. And, and also get funds. So, we requested a fund that is specifically for people with disabilities; that was done in 2017. So, so, that impacts lots of entrepreneurs, I've seen, I've got a couple of millionaires now that I started with. They were starting a business, and we may have them and now they millionaires. So, it's, it's, it's, it's something that I'm sort of proud of.
>
> <div align="right">South African SME-7</div>

4.5.2.2 Concrete Benefit

Hiring locally in the city and neighborhood is a point of pride in the ***attractiveness*** property in this category:

> And, you know, as far as SMEs, they want to give back to the community. They have, in some cases, now I'm going to switch gears a little bit . . . to Newark and talk about the fact that they are proud about hiring residents from the city. So, it's better on the workforce, they get more loyalty: One of our companies that I work with called [company], where as employees, I believe – but he always brags: "And I have six parking spots." Saying that, you know, "The fact that I hire from the neighborhood and from the surrounding areas means that [I] don't need to have, you know, this massive parking lot, because not everybody has to drive to get to work." So, you know, I think they're looking at that as, you know, it's funny that they don't use the terms that you and I are talking about. Now, this is more of a "this is the right thing to do," you know, supporting our local teams and, you know, hiring locally . . . .
>
> <div align="right">American CO-4</div>

Implications for a region can be even more far-reaching:

> . . . you know if you were to talk about, who are the growth companies, the movers and shakers in [City], I think those four companies, and there's some others that are kind of getting there, but their profile . . . nationally, many of them have gained a reputation, I think the benefit may be, maybe indirectly to the region is the fact that they're headquartered here, grown locally, so it adds to the cachet . . . of [City] and the . . . region, and that has helped kind of progress this vision of [City] as this, not just this sleepy Southern town, but emerging as a tech . . . . And so as [City] becomes a destination for millennial growth, it kind of fits in with the profile, so, I think there's this nice symbiotic relationship perhaps between, that isn't necessarily direct, but you grew here, and your growth is fueled by all of the dynamics that are going on in and around the region.

4.5.2.3 Summary, Knowledge for Communities, and Next Steps

In sum, in the first category of the External Party–Driven Phase, a business owner or business works with third parties, such as policy makers, neighbors, and trendsetters such as millennials. Together, they can bring about benefits with the potential to enhance the image and attractiveness of one of more groups of people in a city, a broader region, or indeed, a country.

4.5.3 Becoming Fully Mission-Driven at the Core

4.5.3.1 Development of SME CSR in the Becoming Fully Mission-Driven at the Core Category

The second category in the External Party–Driven Phase of CSR development in SMEs is becoming fully mission-driven at the core. This is defined as a company taking additional steps, beyond any that might have been taken in Category 9, to become a fundamentally socially responsible company. Both geographical areas showed examples of this, with American contexts having access to holistic processes involving the whole company in a transition compared to the regulatory options available in both contexts.

Classification	Category	Dimension(s)	Properties
TABLE 4.13 SUMMARY OF CATEGORY 13, BECOMING FULLY MISSION-DRIVEN AT THE CORE, AND ITS CLASSIFICATIONS, DIMENSIONS, AND PROPERTIES			
Action/Interaction	**Becoming Fully Mission-Driven at the Core**	Changing incorporation	• B-Corp
		Undertaking a business change process	• Appreciative inquiry
Phase 4			

4.5.3.2 Changing Incorporation

In South Africa, an employee described the pride her company felt when they brought all their good works together under the umbrella of a *B-Corp* certification. She said:

> Yeah, so we we've been a certified as a B-Corp. I'll have to verify for how long. I can't speak offhand on that, but I know that it is something that we are very proud of. And it's kind of just a testament to everything that we do is, you know, enshrined in this whole rebalancing our purpose with the profits we make.
>
> South African SMEE-3

4.5.3.3 Undertaking a Business Change Process

This description is of a company's desire to be more, and the ***appreciative inquiry*** process they went through to change:

> So, they used to have a logo of this like upside-down dead mosquito. And like this is how this company was like, you know, they're like spray, you know, they drive in the trucks and, like, spray for mosquitoes . . . people knew them as like the company with this upside-down dead mosquito . . . and the current CEO – I don't know what year this was, probably like early 2000s . . . it's like, you know, I just want to do more. . . . And so, he, you know, he ended up coming to us, like, to some professors at the [Business School] School of Management and working with them on this Appreciative Inquiry Summit, which then kind of, you know, led the company in a new direction. And now, like, they have a new logo . . . really consider themselves kind of a public health company there. Yes, they're still focused on, you know, mosquito control. But also, like, other aspects of public health and kind of the health of the community that goes along with having, you know, a controlled mosquito population . . . so that's kind of an example where . . . they've shifted based . . . on this appreciative inquiry . . . approach, which really gets . . . the whole, the whole company involved, like all of your stakeholders involved in . . . really taking your company in the direction that you want to go in, but everyone wants to go in.
>
> American CO-13

4.5.3.4 Summary and Knowledge for Communities

Becoming Mission-Driven at the Core is the second step in Phase 4 of CSR development In SMEs and the last in a 13-step process across the four phases. In this category, companies take concrete steps to align what they do with how they might be portrayed to the outside world. American CO-13 was emphatic that being mission-driven at the core is fundamentally different from being a company with a CSR strategy. She said, however, that companies that do not start out as mission-driven can use tools, frameworks, methods, and legal constructs such as B-Corp certification or incorporation, the SDGs, or appreciative inquiry to evaluate the current state of SR and transition to a new one. Demand from a new generation, both as consumers and as employees, is making it imperative for companies to start their businesses in this way or transition them in this direction, and businesses can be used to solve social and environmental problems of interest to business owners. Given how much consumers spend on products and services, there is an argument for doing this profitably, rather than through a non-profit that relies on donations. American CO-13 saw some evidence of benefit to stakeholders of these types of companies, including employees and the external community, in terms of environmental considerations and community development.

4.6 Relationship among Categories

Shaping Engagement with the Community, the core category, is in the middle of the first phase of CSR development in SMEs and about one-third of the way through the overall process. It is core because

CSR development in SMEs is fundamentally about community and relationships with a range of stakeholders within it. Over time, some stakeholders retain their significance, while others increase or decrease in significance. The relationships are constantly being managed for a range of reasons and so must always be attended to. The ability to attend to them is optimized at a time when the company has a good level of resources, and decision-making remains in the hands of one or a few people running the business.

Everything that comes before Shaping Engagement with the Community is foundational and positions the business for the engagement that occurs at that point in time of the business's development. For instance, the motivation which early life or work experiences provide remains with a business owner as the business grows and informs the business's engagement with the community at this later stage. The act of starting or joining the business is an intentional step towards Shaping Engagement with the Community on the terms of the business owner or employee and in that way is directly connected to the core category.

The learning phase of Obtaining Varied Results has an indirect connection to the core category but, in addition to the motivation and action which the first two categories offer, provides the benefit of experience that can be called upon in the core category stage. Shaping Engagement with the Community prepares the way for what a company does in the community and for the successes that contribute to the business's visibility and growth, which then bring about the next period of reckoning with the effectiveness of its engagement and the attendant consequences of responding to the new lessons. It is a point in time when the business can interact with its stakeholders from a position of relative strength. It is a key decision point informed by the business's prior motivation, action, and experience. It informs the nature of the interaction that occurs in the community. This then catalyzes a range of outcomes, several of them positive, that help further move the company's SR engagement forward. The continuous improvement that the ongoing development of the program displays is a great example of Dewey's contention that "the future, although continuous with the past, is not its bare repetition" (Corbin and Strauss, 2015).

4.7 The SME SR Development Storyline

The storyline of SME SR development was created in fulfilment of the aim to develop a unified theory of SR development in SMEs. This storyline, a narrative, is one way of capturing a theory (Corbin and Strauss, 2015) of how SMEs develop CSR around the world as understood from the findings of the SME CSR Study.

At its core, the story of SME SR development is one of phases of engagement with the community being shaped – and then refined – towards greater levels of benefits. Over time, through identifiable experiences and encounters, people in SMEs are driven towards engaging with the community in areas that they intrinsically or extrinsically come to care about. It is an ongoing process with a clear beginning and end. There is no specific indication of how long each part of the process takes. However, with comments like "from childhood," "so that was probably, what, eight or nine years into [company's] development," "they had been giving away money in small spots consistently for 10 years," and "Just three years ago, we got a lady who became head of HR," chances are that the process can span some 40 to 50 years – 20+ years for Phase 1 and about a decade or slightly less for each of the three subsequent phases.

The story begins when A Seed Is Sown. This first phase of the story, with its single category, is inactive. However, community activity, including in families and close to home, drives this Pre-CSR phase. Prospective future businesspersons collect information from the world around them and start to form ideas about what they want to do with it.

In the second phase, the businessperson acts on the information collected and, in turn, is acted upon. A venture is entered, and at its early, smaller, dynamic, opportunistic stage, which can be seen as the SME CSR phase, various types of interactions create sets of intended and unintended engagements with the community and initial individual- and business-level benefits. SR starts in this phase and, while it is characterized as largely un-strategic, can improve in quality. The owner-founder and a small group of early employees influence this phase most. There are five discernible categories in this phase: Starting or Joining a Business, Obtaining Varied Results, Shaping Engagement with the Community, Engaging with the Community, and Results of Engagement.

In a third phase, the SME strategic CSR phase, the venture is prompted to become more streamlined and focused. A better-established, medium-sized – even approaching large – company develops plans and puts them into place. They are then used for larger, more formal and noticeable means of engaging with the community. The quality of the program improves further. One or more internal or external professional agents, such as professional managers and consultants, drive this phase, which can bring about further business and community benefits. The third phase is also made up of five categories: Further Triggering Change, Designing Intentional Stakeholder Engagement, Formalizing Stakeholder Engagement, Refining Engagement, and Creating Reciprocal Value.

In the final, fourth phase, an SME becomes of value to a city or even a region and takes further steps to become fully mission-driven at the core. Professional agents and formal, external entities like the media drive this fourth and final phase. The quality of the CSR program has the potential to be at its highest since it was started. The Post-CSR phase is made up of the categories Benefiting a City or Region and Becoming Fully Mission-Driven at the Core.

The unfolding of the story of CSR development was identifiable with slightly different areas of emphasis in dimensions and properties in both African and North American contexts.

4.8 Visual Depiction of the SME SR Development Storyline
Apart from being depicted in a narrative storyline, such a theory can also be depicted visually (Corbin and Strauss, 2015). This is done below (Figure 4.6, p. 129).

4.9 Conclusion
An analysis of the data collected for the SME CSR Study using GT reveals a potential process of development of SME CSR in various parts of the world. The findings point to 13 interconnected categories spanning four phases – Pre-CSR, CSR, Strategic CSR, and Post-CSR – each driven by a different stakeholder. A central category is connected to all the others, and the categories develop and improve over time.

The findings from the study will be discussed next in relation to the literature.

Figure 4.6 Visual Depiction of the SME SR Development Storyline

CHAPTER 5 – DISCUSSION
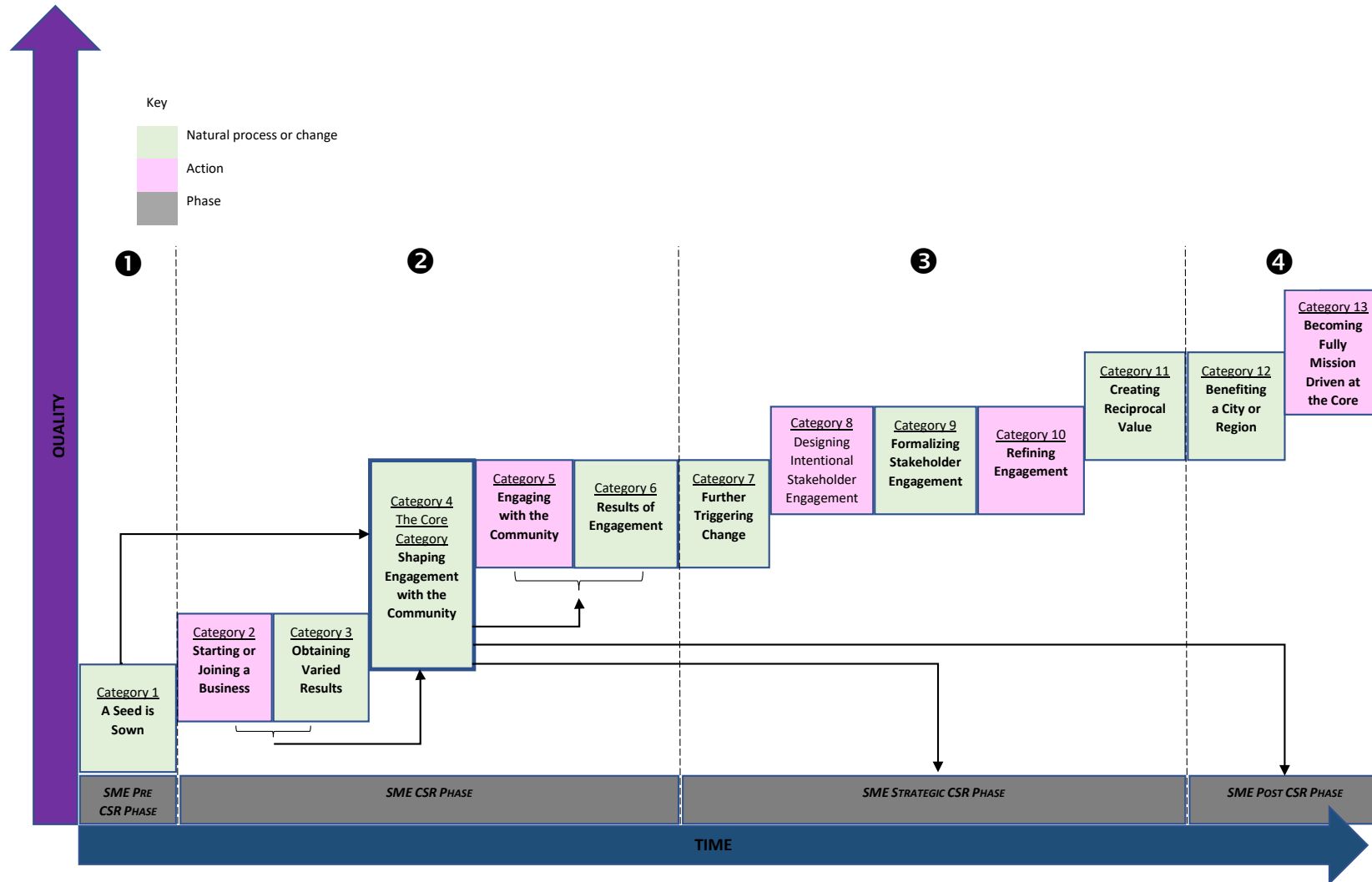
5.1 Introduction

In partial fulfillment of a DBA, the SME CSR Study was undertaken to respond to the organizational problem of the need for CSR to be studied in SMEs. This was in the context of the growing popularity of strategic forms of CSR, less knowledge of SME CSR, and global calls for businesses of all sizes to support development objectives through CSR. A literature review confirmed the need for the study. The aims of the SME CSR Study were therefore to generate a unified theoretical explanation for the process of CSR development in SMEs in various parts of the world. Such a theory is intended to provide SMEs and their stakeholders with greater clarity in SR decision-making. The study's guiding question was "How do SMEs develop CSR in local communities around the world?" Subsidiary questions were "What role do local communities play in developing SR programs?" and "How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs?"

To address the study questions, the GT methodology was used. GT answers questions about why and how events occur and is designed to generate a theoretical explanatory framework. Therefore, GT techniques appropriate for theory development were used. The GT techniques guided data collection through interviews of SMEs and community experts. The words of the interviewees were used to develop concepts that were constantly compared and then categorized. The conditions, actions/interactions, and consequences they described were used to connect the categories. A core category was then identified that tied all the categories together. Each category was summarized in a table with its contextual elements, properties, and dimensions and presented in the findings of the study. The findings point to a substantive theory – focused on a specific group and used to understand a specific concern – of SME CSR (Creswell, 2013, Corbin and Strauss, 2015, Easterby-Smith et al., 2012) and presented as a narrative of the SME SR development storyline and a graphical depiction of it. As a substantive theory, it applies only to SMEs. This is as opposed to the corporate contexts on which much of the existing literature focuses.

As with any theory that emerges from a GT study, however, this theory of SME SR development offers a theory, not the definitive theory of the substantive area under study (Creswell, 2013). With that caveat in mind, based on the findings set out in the study, this discussion will therefore attempt to offer answers based on the aims of the study and to comment on insights that emerged as the study progressed. The findings will be discussed considering existing knowledge about CSR according to the literature.

5.2 Discussion of the Findings
5.2.1 Comparing the Study Findings to Existing Knowledge
The literature review completed to respond to the perceived need for an SME CSR study pointed out gaps in the literature on SMEs. These confirmed the need for the study and specifically called for such a study to address (1) SME CSR because of SMEs' socio-economic significance, (2) shortcomings in the literature in the study of some organizational and geographical contexts, (3) the type of CSR studies in SMEs, (4) strategic forms of CSR and co-creation perspectives in SMEs, and (5) the whole CSR process in SMEs. Several of the gaps came through upon closer inspection of themes in the literature considered for the review. These included the definition and characteristics of CSR and the ideas of the history, dimensions, and co-creation of CSR in corporations and in SMEs.

This GT study of SME CSR was undertaken with these gaps and needs in mind and has resulted in specific findings, including a storyline and a visual depiction of CSR development in SMEs. Accordingly, with respect to the study of CSR in traditional contexts, the need for the strategic and co-creation perspectives, and the traditional approach to CSR studies, the discussion that follows will compare literature, data and the findings of the study to try to clarify what can be learned from the findings compared to what is already known.

5.2.2 Insights on SME CSR
Comparing the definition and characterization of CSR in corporations and in SMEs, elements of internal CSR, use of strategy, and moderation of value creation in the extant literature to the findings of the 13 categories across four phases in the SME CSR Study tends to show that there are similarities and differences between the way in which SME CSR is viewed in current literature and what was found in the SME CSR Study. Accordingly, insights into the nature of CSR in light of the literature and the findings in each of the four stages of CSR development will be detailed next.

5.2.2.1 The Current Consensus Definition of SME CSR Might Be Incomplete
The consensus definition of CSR in the literature (see Section 1.2.1 above and Table 5.1 below) largely aligns with what the study findings indicate SMEs do in their businesses in the second phase of CSR development. For example, in Categories 2, 3, 4, and 5, SMEs are voluntarily integrating stakeholders' social, environmental, philanthropic and governance concerns into business operations in response to changing societal expectations. According to the findings, within the CSR phase, SMEs spontaneously introduce innovative businesses and practices. They also increasingly respond to the concerns of customers, community partners such as schools and NGOs, corporate and government partners – including as part of their supply chains – employees, competitors, and investors. Their proactivity and

response appear in the prioritization of such things as materials, lifestyle, and technology choices in the business. The concerns to which they respond that stand out include workplace practices and innovations, environmental programs and education, food and nutrition, health care and sanitation, vulnerable people, and charities in general. Moreover, they facilitate many other causes through donations of cash and cash equivalents and showcase their socially responsible credentials through events and business stamps of approval. Category 4 indicates that the long-term changing social expectations to which SMEs are responding are governance practices, SR theories, globalization, millennials, and Generation Z. Moreover, SMEs also respond to unexpected shocks such as 9/11, the global pandemic, and *force majeure* events.

According to the findings, however, there are some points of difference for SMEs. Stakeholder concerns seem to be integrated into the business for more than just short-term benefit or for one to two years. SMEs would also seem to be responding to their own realities in addition to changing societal expectations. This is because Phase 2 seems to span longer than one to two years. Indeed, the findings indicate it may last as long as up to ten years. Also, as Categories 1 and 2 show, many of these businesses are set up with conviction and to address social issues. Starting in Category 3 and continuing in Category 4, SMEs are seen to need to respond to the needs of their closest stakeholders, employees, and to events that affect their communities. In the findings, they attest to in fact being responsive to employee needs, and to taking unexpected events such as a terrorist attack, catastrophic weather events, or a global pandemic into consideration. The beliefs on which the business was founded also continue to influence the CSR program throughout its life span.

Considering these observations, a definition of CSR could be tweaked for SMEs to reflect these small but potentially significant points of difference.

Table 5.1 Observations on the Traditional Definitions of CSR for SMEs

	CSR
Consensus Definition	The voluntary integration – not mandatory or required by law – of stakeholder social, environmental, philanthropic, and governance concerns into business operations, for short-term benefit over one to two years, in response to changing societal expectations. (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Bansal et al., 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Jamali et al., 2015, Kim and Lee, 2018, Nejati et al., 2017, Spence, 2014, Peter Turyakira and Elroy, 2014, Wirth et al., 2016)
	SME CSR as observed in this study

Definition Based on Study Observation	The voluntary integration – not mandatory or required by law – of stakeholder social, environmental, philanthropic, and governance concerns into business operations, for ~~short~~ **medium- to long-term** benefit over ~~one to two~~ **five to ten** years, in response to **business realities and** changing societal expectations.

5.2.2.2 CSR and SME CSR Are Not Quite the Same

The literature's characterization of CSR in corporations largely aligns with the characterization of SME CSR that seems to arise in the study's findings. Most of the characterizations from the literature seem to be consistent for both types of companies. For example, the connection to relatable social causes (Kim and Lee, 2018) is best seen in Phase 2's Category 5. In this category, SMEs facilitate causes with cash and gifts and support key causes and a range of them. In Phase 2, this connection also appears in Categories 2 and 4 when SME members are opting to become and remain associated with businesses because of the social causes they represent. In Phase 3, the support for relatable social causes (Kim and Lee, 2018) becomes more focused as SMEs enter Categories 8 and 10 but use resources, skills, and funding to continue to support causes in the community. It is the choices made in these same categories that lower the resource burden and maintain the simplicity of the programs. That many SMEs take a similar approach to their CSR programs indicates that they are easy to understand and imitate or reverse (Bansal et al., 2015). Category 6 in Phase 2, Category 11 in Phase 3, and Category 12 in Phase 4 contain examples of the social performance that SMEs can enjoy when taking a proactive stance (Agus Harjoto and Salas, 2017, Ahen and Zettinig, 2015, Srichatsuwan, 2014, Wirth et al., 2016) towards CSR.

At the same time, the findings of the study would seem to indicate that there is not full alignment with a few of the characterizations seen in the literature. First, for SMEs in a CSR stage, CSR would appear to be more than tactical, rooted in a narrow perspective, or unfocused on long-term benefits (Bansal et al., 2015, Nejati et al., 2017). Categories 1 and 2, which are closely related, indicate that ideas for SR in a business venture start long before the business starts, and that the person who starts or joins the business is trying to enact those socially responsible ideas over the long run. The adjustments to marketplace feedback and the ongoing interplay with stakeholders that take place in Categories 3 and 4 indicate that SMEs care about their socially responsible ideas working and are willing to do what it takes for that to happen. Second, CSR for SMEs in a CSR stage can involve donating a percentage of profits to charities and supporting special-purpose NGOs (Bansal et al., 2015). The Giving and Supporting dimensions of Category 5 make this clear. However, the Demonstrating dimension and the actions of prioritizing SR and building SR into the business or its practices in Category 2 showcase that SMEs are doing even more through their business, product, and service designs. Lastly, SMEs might

dispute that the advantage they get from socially responsible action is temporary (Bansal et al., 2015). This is because of the intangible and tangible benefits they get in Category 6, and because of the overall progression of benefits of socially responsible action for SMEs as they continue to engage with it over time.

Many of the assumptions that can be made about SME CSR from the characterization of CSR in corporations in extant literature, then, hold true. However, a study of how CSR takes place in SMEs seems to show that much can be missed about the way in which CSR events unfold in SMEs when mainly considering the corporate perspective.

5.2.2.3 The Characterization of SME CSR Is Accurate . . . but Raises Questions

The existing literature holds few clues as to the characterization of SME CSR. What it does indicate, however, is that SME CSR is informal (Ortiz-Avram et al., 2018, Stoian and Gilman, 2017, Zbuchea and Pinzaru, 2017), not set in a strategic framework (Zbuchea and Pinzaru, 2017), more strategic than in larger counterparts (Zbuchea and Pinzaru, 2017), unknowingly socially responsible (Martínez-Martínez et al., 2017), and negligible in impact (Nejati et al., 2017). The findings of the SME CSR Study confirm most of these characteristics. In Category 4, the ***being without strategy*** property of the Internal dimension suggests quite strongly that SMEs in their CSR phase are quite un-strategic. At the same time, since their approach to CSR is not tactical but intentional and instrumental in Categories 2 and 4 of their CSR phase, they would also seem to be more strategic than their larger counterparts at this stage. The idea of them being unknowingly socially responsible appears in the findings in Category 2 under the Community Culture property. In some communities and among some ethnicities, businesses and managers are being socially responsible simply because that is what they do. The example of an SME donating $500 compared to a million from a larger counterpart would seem to confirm that the impact of SME CSR is negligible. However, SMEs are also creating and sustaining valuable jobs and supporting employees and the community in all the categories of Phase 2. Accordingly, other than differences in the meaning of "negligible," the few ways in which the literature characterizes CSR in SME stand up to the scrutiny of the study of the process of CSR development in SMEs.

5.2.2.4 In SMEs, Employees Are Key, but There Are Different Concerns from Corporations

Of the 13 elements of internal CSR that stood out in the literature on CSR in corporations (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Bansal et al., 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Spence, 2014, Turyakira et al., 2014), five were mentioned in the same terms and in a context relevant to internal CSR in the data on SME CSR from the interviews. These were employees/working environment; financial, ethical, and environmental management; and risk management. Four terms

that were like the concepts in the literature – governance, the environment, health, and safety – and contextually relevant to internal CSR were also used. Taken together, this speaks to alignment in slightly more than half of the areas of internal CSR between corporations and SMEs. These include employees/working environment, environmental management/environment, health/safety, financial management, governance, ethical management, and risk management, in that order of priority. Five of these, employees/working environment, environmental management/environment, health/safety, financial management, and governance, also appear to be significant elements of concern for internal CSR among SMEs. As in corporations, employees, their working environment, and environmental issues appear to be top concerns. For SMEs, financial elements and those related to health and safety rank higher than in corporations. SMEs also seem to rank governance relatively lower compared to corporations as an internal element of CSR. Product, philanthropy, and diversity come up in discussions of SME CSR, but not in the context of internal CSR elements. The terms human capital, labor, corporate governance, human rights, change management, crisis management, health and safety, product quality, codes of conduct, corruption, and bribery, which are used in discussions of internal CSR for corporations, were not used in the discussions on SMEs.

These insights from comparing the literature and the study data would seem to agree with the study findings. In the CSR stage, risk management starts in Category 3 and continues through Category 4 and indeed as the CSR process develops further. Employees and their interests, which might include environmental, health and safety, and financial concerns, start to take center stage in Category 4, after starting to appear in the earlier Categories 2 and 3. Product (and service) concerns can be seen in Categories 2 and 3.

The language not used in discussions of SMEs, but which appears in discussions of corporations, is instructive. It would appear to depersonalize and distance employees and speak to concerns that might arise for an entity that might have been in business for a longer time. Both of these speak to a less formal relationship between the company or owner and the employees in Phase 2, which might have an impact on how SME CSR takes place, and to a more formal one in larger companies, which also might have an effect.

5.2.2.5 The Process of SME CSR Development – CSR Programs Precede Strategy and CSR Strategy, and Intangible Benefits Are Critical to SMEs
A key piece of information that emerged in the literature was the study of individual parts of the CSR process, both in corporations and in SMEs. In studies of both corporations (Agus Harjoto and Salas,

2017, Ahen and Zettinig, 2015, Berk, 2015, Bylok, 2016, Campbell and Park, 2017, Gelbmann, 2010, Jamali et al., 2015, Kim et al., 2018, Kim and Lee, 2018, Nejati et al., 2017, Ooi et al., 2017, Yin and Jamali, 2016) and SMEs (Berk, 2015, Campbell and Park, 2017, Martínez-Martínez et al., 2017, Noe, 2014, Ortiz-Avram et al., 2018, Srichatsuwan, 2014, Stoian and Gilman, 2017, Zbuchea and Pinzaru, 2017), disparate authors focus on one part of the process and establish a link between that part of the process and a few others. Looking at where one study ends and another begins hints at the possibility of how the process develops. When looking at the commonalities of both sets of studies, there was the possibility that the process of CSR development started with strategy; continued with CSR strategy adoption, moderating factors, and value creation; and culminated with financial performance.

The SME CSR Study indicates that the CSR process does not in fact start with a strategy being in place in SMEs. Instead, the process appears to begin well before a business is started while a prospective future business owner is living and experiencing life in their community. Once the business starts, it immediately begins to receive feedback about its socially responsible actions – or lack thereof – to start the ongoing process of engagement in such actions, and to engage in such actions in the community. Early on, this is often in the absence of any type of formal strategy or CSR strategy. Indeed, a characteristic of shaping CSR at the early stage is that it is inherently un-strategic. These types of formal plans for the business are more likely to be introduced later in the life of a business, once it has become or is becoming more of a medium-sized business.

Like prior studies of SR development in corporations and SMEs, the SME CSR Study also finds that the CSR choices and SME stakeholders moderate value creation in SMEs. However, the SME CSR Study finds an important difference in emphasis. While existing studies mention these moderators, the SME CSR identifies them *and* considers them central to the process of CSR formation in SMEs. The SME CSR Study similarly finds value to be split into intangibles such as reputation, goodwill, and legitimacy and tangibles such as financial, competitive, economic, and strategic business performance. More specifically, of the noteworthy benefits in nine key areas noted in the literature (community, loyalty, recognition, reputation, strategic resources, innovation, opportunities, positive behavior, business environment, attitude, commitment, access to capital, cost savings, general financial, trustworthiness, perception, firm success, advocacy, and society) (Agus Harjoto and Salas, 2017, Belu and Manescu, 2013, Berk, 2015, Jamali et al., 2015, Kim et al., 2018, Martínez-Martínez et al., 2017, Nejati et al., 2017, Ortiz-Avram et al., 2018), 19 were mentioned at least once in the interviews as a benefit from conducting CSR. Four benefits were stated in the same terms in the literature and the interviews, namely, community, loyalty, recognition, and reputation benefits. Others could be grouped together

as similar types (business opportunities, camaraderie, endearment to the business owner, job satisfaction, willingness to speak up, willingness to volunteer, motivated, engaged employees, productivity, pride, psychological benefit, lower turnover, retention benefits, financial and economic benefits, goodwill, social status, growth, repeat customers, customers shopping local, public policy influence, touching and changing lives, collaborative community solutions).

In terms of benefits then, there was some common language. The language was strongly aligned for a small proportion, was somewhat aligned for others, and had no alignment for some. Where language differs, the concepts are nevertheless present. Notably, the study provides a lot of detail to those intangible, micro-level areas termed positive behavior, business environment, and attitude in the literature. This, then, would appear to be the greatest area of benefit to SMEs, according to the interviews, especially in the CSR phase.

5.2.2.6 SME CSR Is Intentional

Many of the study participants have been in business, or familiar with it, at least for the past decade. Some have careers that extend as far back as 25 and 40 years. The debates on profit maximization, various iterations of stakeholder theory post-Freeman (Carroll's pyramid of CSR, Elkington's triple bottom line), SCSR, and the evolving work of the UN Global Compact discussed in studies of corporations (Berk, 2015, Burke and Logsdon, 1996, Kim et al., 2018, Ooi et al., 2017, Spence, 2014) are therefore likely familiar to them. Indeed, several of them talked about the SDGs or mentioned CSR theories such as the triple bottom line. The study's findings point to SMEs having social motives for starting their businesses, taking action to give life to their aspirations, and continuing to perfect the socially responsible actions in their businesses over extended periods of time. Accordingly, with a few exceptions, SMEs would seem to largely be of the view that their businesses exist for explicit value for themselves and explicit value for society. They are going beyond tactical, defensive plays (Ahen and Zettinig, 2015, Bansal et al., 2015, Nejati et al., 2017) to overall strategies of strategic responsibility over time, in line with what their corporate counterparts are finding that they need to do.

As Category 2 shows, companies are opting to take advantage of new business forms and other mechanisms to demonstrate their SR. Over time, the benefits to them and their local communities become more substantial. Most are operating from a position of CSR strength rather than weakness or concern (Agus Harjoto and Salas, 2017, Belu and Manescu, 2013). The few that do act in the latter way and are defensive, deviant, in denial, borderline compliant, and reactionary (Ahen and Zettinig, 2015) find, that, like their larger counterparts, they are subject to the judgement of those who think

they are making inferior choices (Ahen and Zettinig, 2015) and, like big businesses, must react to stakeholder demands (Agus Harjoto and Salas, 2017). This can be seen best in Category 3. Some SMEs go through various stages of weaknesses before developing them into strengths, but some enjoy the benefits of strength right from the start. These findings are in line with the trend of the historical debate of the past 65 years. The trend away from the most egregious types of antisocial acts also seems to be holding among SMEs. As indicated in Category 4, SMEs want to do well as businesses and do good for society.

5.2.2.7 SME CSR Is Innovative

The study findings confirm about half of the stakeholder, motivational, macro, micro, and organization-level influencers for SME CSR that were noted in the literature review for the study (Aragón et al., 2015, Berk, 2015, Bylok, 2016, Jamali et al., 2016, Martínez-Martínez et al., 2017, Noe, 2014, Ortiz-Avram et al., 2018, Park and Ghauri, 2015, Spence, 2014, Turyakira et al., 2014, Zbuchea and Pinzaru, 2017). For example, the following were clearly confirmed: (1) much about the type and purpose of stakeholders; (2) motivation from the commitment of the person at the helm, profit, philanthropy, entrepreneurial spirit, or survival; (3) macro-level influencers such as the state of the economy, market offering, visibility, legislation, industry practices culture, or standards; (4) micro-level influencers such as the social embeddedness of the business unit, the network around the SME, the SME's place in the value chain, or the closeness of the SME to the end user; and (5) organizational-level influencers such as ownership structure and legal framework. The findings did not confirm some of these influencers of SME CSR, mainly related to stakeholders and their characteristics and an organizational-level factor. The findings confirmed some more influencers of SME CSR with caveats and were unable to confirm the remainder, also with caveats.

The first area that was confirmed but needs additional comment is the overall assumption that CSR will take place in SMEs. This premise was largely accepted by interviewees. A few of the interviewees questioned the idea in their comments. However, the majority confirmed that it occurs by attesting to it. Ultimately, the detractors also conceded either that it does take place, or that it will prove to be of value to SMEs when it does. The second area that requires further comment has to do with stakeholders. First is the idea that SMEs have stakeholders in the common range as corporations. This, as Spence details in her study of SMEs (Spence, 2014), is not sufficiently nuanced, since there can be major differences between SME and corporate stakeholders. Second are the ideas that the purpose of stakeholder management is to reduce risk and maintain legitimacy. The findings from this study indicate that this might be the case for some SMEs. However, there is also a possibility that while risk

reduction and maintenance of legitimacy are outcomes that SMEs obtain, obtaining these outcomes is not necessarily what they are setting out to do. Lastly, both confirmed and unconfirmed limitations require further comment. First, the study findings confirm that capital constraints are a limitation on SMEs carrying out CSR. The stories about SMEs often never feeling able to dream big in terms of CSR are an example of this. However, the study findings also make the point that instead of capital constraints remaining a hurdle, SMEs come up with non-capital-intensive approaches to pursuing CSR. Similarly, the SME CSR Study did not confirm delegation of financial decision-making; a lack of resources, knowledge, time, and skills; and the complexity of CSR to be limitations on SMEs conducting CSR. Instead, the study findings indicate that in relation to each of these areas, SMEs either find novel ways of conducting CSR despite what might seem like an impediment or use what seems like a constraint as a resource towards conducting CSR instead.

5.2.3 Insights on SME Strategic CSR

Comparing the definition and characterization of CSR in corporations and elements of internal CSR in the extant literature (Agus Harjoto and Salas, 2017, Ahen and Zettinig, 2015, Aragón et al., 2015, Bansal et al., 2015, Belu and Manescu, 2013, Berk, 2015, Bylok, 2016, Gelbmann, 2010, Jamali et al., 2015, Kim et al., 2018, Kim and Lee, 2018, Marques-Mendes and Santos, 2016, Nejati et al., 2017, Noe, 2014, Ooi et al., 2017, Ortiz-Avram et al., 2018, Spence, 2014, Stoian and Gilman, 2017, Turyakira et al., 2014, Wirth et al., 2016) to the findings of 13 categories across four phases in the SME CSR Study tends to show that SME strategic CSR is very similar to the way it is viewed in current literature. Accordingly, insights into the nature of SME strategic CSR in light of the literature and the findings about the development of the program will be detailed next.

5.2.3.1 No Definitional Observations for Strategic CSR

The consensus definition of SCSR (see section 1.2.1 above) aligns with what the study findings indicate SMEs do in Phase 3 of their development. In Category 7, SMEs are compelled to act to do even more in terms of SR. In Categories 8, 9, and 10, they voluntarily and proactively plan and execute in line with their core capabilities. Category 11 indicates that business and societal benefits are obtained. Therefore, although possible fine-tuning is proposed for the definition of SME CSR, no such suggestion is needed for the definition of SME strategic CSR.

5.2.3.2 Values and Innovation Are Early Influencers for SMEs Compared to Corporations

There is strong alignment between the characterization of strategic forms of CSR in the literature and the way in which it is characterized while examining the process of developing SME CSR.

Overall, according to the findings, SME CSR is strongly values-based (Bylok, 2016, Kim et al., 2018), as strategic forms of CSR are characterized in the literature. This is because the influence for it starts early in a person's life in Category 1. That influence creates the values that underlie Category 2. These values remain with the business through Phase 2 and into Phase 3. The extant literature also characterizes SCSR as having to do with strategy and innovation (Jamali et al., 2015, Kim et al., 2018). For SMEs, in Phase 3, CSR strategy starts to take shape in Category 8. However, like values, innovation will have started in Phase 2 but continue in new ways during Phase 3, especially in Categories 8 and 9. Category 7 speaks to a time when repositioning (Werther and Chandler, 2005) – another way in which SCSR is characterized in the literature – occurs for an SME in its Phase 3. Here, value is created for the company and society, as can be seen in Category 11. The resources that go into Categories 8 and 9 indicate that SCSR is more difficult to implement in Phase 3 than in Categories 3 and 4 in the earlier Phase 2. The greater difficulty to implement and reverse is a characterization of SCSR in the literature (Bansal et al., 2015). Other than values and innovation appearing much earlier for SMEs in Phases 1 and 2 before continuing at their Phase 3, looking to the way in which SCSR is characterized in corporations is very instructive for the way in which it takes place for SMEs.

5.2.3.3 SR Becomes More Universally Streamlined in the Strategic CSR Phase
In Phase 3, employees are the beneficiaries of several properties, such as training or employee funds, within Category 10. Stronger CSR governance in SMEs occurs in Categories 8 and 9. Philanthropy, which is spoken of as distinct from charity and viewed as more strategic in the interviews, starts to appear in Category 10 when SMEs start to make fewer, larger donations.

5.2.4 The Core Element in the Whole Process of SME CSR Development
There are similarities and differences between the elements of external CSR that stood out in the literature review and those that came up in the study. Overall, the majority of the concepts from the literature (Agus Harjoto and Salas, 2017, Aragón et al., 2015, Belu and Manescu, 2013, Berk, 2015, Boesso et al., 2015, Bylok, 2016, Gelbmann, 2010, Kim et al., 2018, Spence, 2014, Turyakira et al., 2014) were also discussed in contextually relevant terms in the interviews for the study. These concepts were community, the environment, development, skills, consumers, suppliers, partners, the economy, the marketplace, philanthropy, ethics, employment, sharing, labor, and logistics. Three concepts – shareholders, governments, and legal issues – came up in the interviews, but not in relation to external CSR. Six concepts – human rights, financiers, market practices, sponsorship programs, activists, and infra-integration – did not come up in the interviews at all. Community and environmental elements of external CSR were the top two elements for SMEs according to the interviews. However, instead of the environment holding the top spot for SMEs, the community did. The terms development, suppliers,

skills, sharing, logistics, marketplace, and philanthropic appear to be of much greater to greater significance to SMEs than to corporations. The terms, labor, ethical, economic, consumers, employment and partners seemed to be of less to slightly less significance to SMEs than to corporations.

The outcome of this comparison would also seem to come through in the findings of the study. Category 1 in Phase 1 takes place in communities and is driven by them. Community relevance continues to be felt in Phase 2, during which CSR activities hinge on engagement with the community. SME members start or join businesses in some type of response to a range of community issues or based on convictions developed at a time in the past in the community. They receive feedback that helps shape their CSR program early in the life of the business and, as they settle in as businesses, continue to be shaped by the community, particularly through relationship management and the culture of the community. The community benefits are among those that result from the different ways in which SMEs engage with the community. In Phase 3, the link between the business and the community continues to strengthen through the CSR program. Community dynamics can be one of the key factors that trigger further change in the CSR program. Once the program is changed, it is important to the SME to maintain existing relationships with community members. Reciprocal value for the business and for the community is even more apparent in this phase as community members benefit from company resources, becoming selected partners and continuing to receive donations, but potentially much larger ones; benefits extend beyond the local community and even into an extended region; and SMEs continue to strive to become fundamentally socially responsible.

5.2.5 Co-creation Presents an Opportunity

According to the literature, there are some 13 interacting elements among co-creation's foundational blocks that create value (Jamali et al., 2015). Four having to do with dialog, interactivity, and mutual engagement of multiple functions and stakeholders were identifiable in the SME CSR development process. The remaining 11 having to do with access, transparency, and risk did not appear to emerge in the data from the study. Also, according to the literature, SCSR activities involve establishing relationships and partnerships with various stakeholders, having and continuously reinforcing relational benefits to form and continue relationships, and strengthening satisfaction and durability in SCSR activities (Kim et al., 2018). These elements come through in the data from the study. Lastly, the literature indicates that when SCSR is co-created from the top down – CSR values are embedded into the vision and mission to guide day-to-day operations and use resources effectively to create lasting value – and from the bottom up – community-related indicators of development – CSR processes can
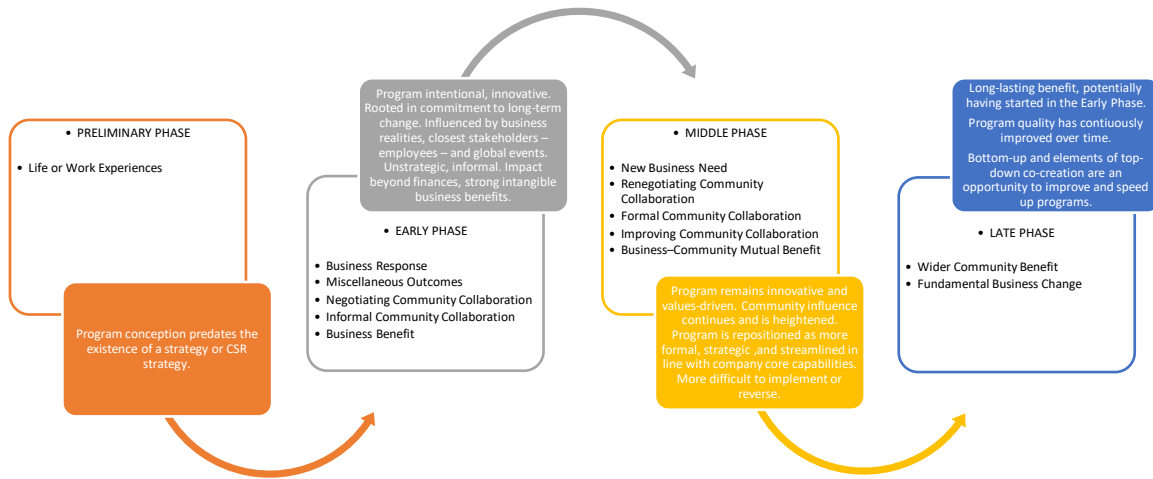
be effectively integrated into business processes and promote sustainable businesses (Ooi et al., 2017). According to the data from the study, SMEs are creating SCSR from the top down. There is some bottom-up creation, but this does not appear to be sustained throughout the life of the program. Looking at the co-creation building blocks, the requirements of SCSR activities, and how the bottom-up and top-down combination of the two lead to strong solutions in light of the findings shows where there are strengths and weaknesses in SME CSR co-creation of SCSR. SMEs have strong visions and missions that are helping with stakeholder relationship formation and are conducting some dialog. However, they don't appear to be using elements of access and transparency or doing as much to ensure that solutions are also being created bottom-up. The findings indicate that SMEs are on a trajectory towards becoming mission-driven at their core. Being attentive to those elements of co-creation they are missing might help with the speed and quality of the process.

5.3 Conclusion

The study therefore confirms much of what has already been noted in the literature, often in the same terms. It adds details that might have been subsumed in earlier studies. The data from the study would seem to indicate that at an earlier stage, there is a higher volume and intensity of benefit than might be expected from looking at existing studies, especially at the firm level and with intangibles in the early CSR phase for SMEs. Engaging in CSR in this phase also does not appear to be experienced as any type of negative for SMEs, and it is of greater benefit than something transactional or that can be dismissed as mere charity. Benefits continue at later stages and are in line with the types of benefits documented in existing studies.

The researcher's final substantive theory of SME SR development and the ecosystem in which it takes place considering the study data and its comparison to the literature is shown in the graphic below:

Figure 5.1 Kanu Williams Theory of SME Social Responsibility Development

- PRELIMINARY PHASE

- Life or Work Experiences

Program conception predates the existence of a strategy or CSR strategy.

Program intentional, innovative. Rooted in commitment to long-term change. Influenced by business realities, closest stakeholders – employees – and global events. Unstrategic, informal. Impact beyond finances, strong intangible business benefits.

- EARLY PHASE

- Business Response
- Miscellaneous Outcomes
- Negotiating Community Collaboration
- Informal Community Collaboration
- Business Benefit

- MIDDLE PHASE

- New Business Need
- Renegotiating Community Collaboration
- Formal Community Collaboration
- Improving Community Collaboration
- Business–Community Mutual Benefit

Program remains innovative and values-driven. Community influence continues and is heightened. Program is repositioned as more formal, strategic ,and streamlined in line with company core capabilities. More difficult to implement or reverse.

Long-lasting benefit, potentially having started in the Early Phase. Program quality has contiuously improved over time. Bottom-up and elements of top-down co-creation are an opportunity to improve and speed up programs.

- LATE PHASE

- Wider Community Benefit
- Fundamental Business Change

Overall, there would seem to be quality and timing differences in how CSR is experienced in SMEs compared to larger businesses or compared to assumptions as they develop the processes in their businesses. Looking at CSR development from the perspective of large businesses leaves out important details about how CSR develops before a CSR strategy is put in place and lumps important activities into a single category.

Whether or not they are aware of it, by developing socially responsible practices in the way described in the interviews, SMEs are answering the call from the UN Global Compact to align their strategies and operations with universal principles and advance societal goals.

The differences and similarities between key themes in extant literature – definition, characterization, history, dimensions, and co-creation – and the findings of the study can variously be instructive for addressing the research questions and for improving practice. This is looked at next.

6.1 Introduction

In partial fulfilment of a DBA, the SME CSR Study was undertaken in response to a perceived need for CSR to be studied in SMEs. This perception was against the backdrop of calls to businesses of all sizes to contribute to global development objectives and lagging knowledge about strategic forms of SME CSR despite the growing popularity of this type of CSR. The study's aims were to generate a theoretical explanation for the process of CSR development in SMEs to better understand how SR takes place in SMEs in local communities in different parts of the world and to have such a theory and understanding provide SMEs and their stakeholders with greater clarity in SR decision-making. Ultimately, it was about the potential for more businesses to better contribute to addressing social problems in a world with many needs.

Using a DBA thesis to investigate this signaled the use of rigorous methods for the study, such that it is useful for theoretical knowledge. A requirement for this type of rigor is using academic literature to underpin the whole study. Accordingly, the literature initially confirmed the perceived need for the study, and the full literature review confirmed gaps and assumptions in contextual and methodological areas, thus supporting the need for the study. Specifically, the review supported the need to study to study SMEs alongside large businesses, in traditional SME contexts, such as North America, and in new contexts, such as Africa, to study co-creation and SCSR perspectives, and to seek a unified view of the process of CSR development, considering previous studies on individual areas. In particular, the literature supported using a qualitative method for the study, given the history of the use of quantitative methods in management and SME research, whereas the philosophy of qualitative methods tends to better align with the current needs of research in these disciplines. In part, these are to explore behavioral complexity in social situations. The qualitative GT method was selected because it allows interpretive and constructivist approaches, and because of its pragmatism, interactionism, and suitability for the exploration of processes and theory construction.

A carefully and ethically planned interview process of 27 SME experts or owners in a few different countries was conducted. The data they provided was studied, analyzed, organized, coded, categorized, linked, and conceptualized, culminating in findings and a theory of SME CSR development across 13 categories in four phases. Ultimately, the study seems to show that for SMEs today, CSR begins and ends with and is fundamentally about the community and engaging with stakeholders in it. CSR and SME CSR are less synonymous than might be assumed if considering them from the perspective of how SME CSR has been studied to date and how it is characterized in the literature. Concurrently, it seems that strategic forms of SME CSR have been accurately captured in existing

studies and literature. Paradoxically, SMEs do not remain sufficiently engaged in conversations with local communities such that community solutions are created not just from the top down, but from the bottom up as well.

Given what the study appears to reveal, this final chapter will conclude the study. It will do so by attempting to answer the research questions in light of the findings and discussion. It will then consider how the outcome of the study can be relevant to practice – another requirement for a DBA thesis and for the production of actionable knowledge. Specifically, it will comment on the study's relevance to the internal and external stakeholders of the researcher's business and those of other SMEs in the places where the researcher's business is present. It will comment on the contribution to the knowledge of practice as another of the study's contributions towards being useful for theory. It will discuss the researcher's development through the study, implications for future research, and finally the limitations of the study.

6.2 Revisiting the Research Questions

To fulfill its aims, the guiding question of the SME CSR Study was, "How do SMEs develop CSR in local communities around the world?" Subsidiary questions were: (1) What role do local communities play in developing SR programs? (2) How can this knowledge be used to inform the decisions which SMEs and their stakeholders make about SMEs?

The study findings and discussion point to three ways in which socially responsible programs are developed. These are (1) generally, (2) with respect to SME CSR, and (3) with respect to the strategic forms of SME CSR.

6.2.1 SMEs Develop CSR in Local Communities around the World Generally

Generally, SMEs tend to develop socially responsible programs in line with stakeholder, rather than shareholder, theories of SR, and act as if they believe they exist for explicit value for themselves and explicit value for others. This manifests itself in the interactions that take place where people live and work – among the community and employees – being the key drivers of socially responsible behavior and action. The outcome is mutual benefit, with a ripple effect to a growing number of external beneficiaries over time.

6.2.2 SMEs Develop CSR in Local Communities around the World with Respect to SME CSR

As alluded to in the general ways in which SMEs develop CSR, it is often in response to a variety of needs in the community. Much of what is known about SME CSR is assumed based on practices in

larger businesses. Many of these assumptions prove true upon closer inspection. However, some clarifications, corrections, and questions arise as well. The findings of the SME CSR Study confirm that SMEs develop CSR in ways that are informal or un-strategic and easy to imitate. The findings also confirm that SMEs develop CSR in ways that are innovative and unknowingly socially responsible. However, details about how they innovate and what contributes to them being socially responsible even though they are not aware of it tend to be left out in literature.

SMEs are taking advantage of new business forms, introducing novelty into their products and services, and turning apparent weaknesses into strengths to develop CSR innovatively. The importance of geographical location, culture, and ethnicity as drivers of intrinsically socially responsible behavior are also not addressed in literature, even though this was a strong, spontaneous theme that emerged from the findings. The findings are explicit that SMEs often develop CSR without either a formal strategy or a formal CSR strategy in place. This contradicts an underlying assumption in the literature. The findings also point to SMEs developing programs from positions of relative CSR strength and with intentionality. Neither of these characterizations seem to appear in the literature. Compared to large businesses, the findings confirm that SMEs develop CSR in ways that are more strategic than their larger counterparts but add that their CSR programs are more embedded and developed over a longer period compared to large businesses. Lastly, SME CSR programs are developed in ways that provide substantial "intangible" benefit, and in ways that might be seen to have negligible impact.

6.2.3 SMEs Develop CSR in Local Communities around the World with Respect to Strategic Forms of CSR

SMEs develop SCSR in ways that are much more difficult to distinguish from the way SCSR is developed in large businesses. The SME CSR Study's findings confirm that SME SCSR is hard to reverse. The findings show that SME CSR is important to the SME SCSR program because the latter is based on values and innovations that emerged or were introduced in Phase 1 or 2. Importantly, SME SCSR is distinguished from SME CSR in that it uses a planning and documenting process.

6.2.4 The Role of Local Communities

Local communities and their stakeholders play a key role in developing SR programs. They are a major element in the core category and emerge as central in analyses of areas such as the elements of external CSR. Communities and their stakeholders are idea generators for programs that are eventually developed. They are sounding boards for businesses, providing them with formative and tipping-point feedback on ideas that are brought to life within them or on the adequacy of their engagement. Local

communities are beneficiaries of the different engagement choices that businesses make and the recipients of early, ongoing, and increasing benefits of business engagement.

The ways in which these ways of developing CSR are relevant to the internal and external stakeholders of the businesses of the researcher and of similar SMEs in the same geographical areas as the researcher's business will be considered next.

6.3 The Quest for a Better Society and Relevance to Practice – Using the Knowledge from the Study to Inform SME and Stakeholder Decisions

Knowledge gained through a GT study makes it possible to alter, contain, or change situations (Corbin and Strauss, 2015). The knowledge from this GT study can therefore be applied towards altering or changing practice by suggesting answers to the question of how knowledge about SME CSR program development and the role of communities can be used to inform decisions which SMEs and their stakeholders make about SMEs. Both internal stakeholders – SMEs and their employees – and external stakeholders – public policy makers, community organizations, corporations, and consumers – can use this study's findings to drive change in the way SME CSR is developed.

The research findings and the theory indicate how major process categories can be organized and summarized. Overall, it shows a process that first permits variety and individuality, then uniformity, and then aspiration and attainment of excellent business citizenship. The process has an inactive phase, two active phases, and a trend-revealing phase. The inactive phase influences the future direction for people. The first active phase reveals more unique SME attributes and the second, more regular, large business attributes. The final, trend-revealing phase uncovers a new direction and the ultimate aim for all businesses. All of this points to the process being driven by the desire for a better society. In terms of the phases and their categories, internal and external stakeholders can strive for improvements that support this overall driver.

6.3.1 Internal Stakeholder Lessons from Phase 1

In terms of the first phase and category, A Seed Is Sown, SMEs and their employees should be aware that the distant life and recent work experiences that they bring into a business are meaningful and can be harnessed for good in society in ways that they care about and that also benefit businesses in the short, medium, and long run. Accordingly, the practice that American SME-5 described of getting to know employees as soon as they started working for him is one that other businesses can emulate.

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6.3.2 Internal Stakeholder Lessons from Phase 2

Nigerian CO-4 shared in her interview that collaboration is important in the field of SME CSR. With fragmentation, positive energy, but perceived negligible results, Phase 2 and its five categories could perhaps benefit most from this observation. Some joining businesses are already choosing collaboration by seeking like-minded partners and indeed increasingly gravitating towards and yearning for places of work where the values resonate with them. Some founders are also making this choice. South African SMEE-3 volunteered that the four founders of her organization started on a foundation of shared values that has stayed with the organization throughout its life. When starting or joining a business then, those with a particular conviction should be encouraged to seek out others with similar views and values in these existing ways and in some of these suggested new ones as well:

(1) As SMEs test market waters at the start of the lives of their businesses, by negotiating engaging with the community and actually doing so, they might find that trying different heartfelt and people-centered approaches to business practices is acceptable. The community, stakeholders and the market will provide positive feedback when a socially acceptable choice has been made and a more negative response if it has not. When they receive feedback, SMEs can perhaps accelerate learning and minimize friction by finding ways to share information about what they are learning about SR, and whether they are trying to be intentionally socially responsible or simply trying to run a business. (2) SMEs and their stakeholders can collaborate to bring greater benefit to their employee pools and become more organized and strategic than they otherwise would be toiling on their own. They can improve their responsiveness to external stakeholders, community demands, and social trends; provide more resources or funding for a cherished cause; and garner publicity earlier than if working alone. All of this would be for the tremendous amount of benefits both businesses and the community enjoy even when the genesis of socially responsible action was for personal reasons, or, like American SME-5, not originally focused on personal or business benefit. (3) Some of the multiple options for connecting with the community in shared areas of passion may hold clues towards different types of ways in which to innovate.

6.3.3 Internal Stakeholder Lessons from Phase 3

A specific lesson in Phase 3 is that SMEs should at some point expect a small or big sign of the need to start doing CSR more strategically. For the researcher, that signal was the questions that arose in the face of some inertia in the program and awareness of change taking place with CSR. Proactive steps will need to be taken to articulate that change, and guidance can come from internal or external sources and will provide new and different ways of collaborating. This points to the general lesson for

SMEs and their employees in this stage that CSR efforts will evolve. They will continue but also change in the level of involvement and organization in terms of both strategy and organizational forms. SMEs will be using their conviction and motivation from the earlier two phases to add and obtain more and better resources and tools for refined engagement – and innovation – to drive these changes. Although socially responsible action is now more likely taking place for the benefit of the business, both the business and the community now feel the impact. Being in Phase 3, a phase that is much harder to distinguish from that of a large business, might also be a signal that there has been a shift from a small to a medium or even a large business. The business's stakeholders remain important, their relationships continue to need to be managed, but they may deepen and continue to hold sway over their actions.

6.3.4 External Stakeholder Lessons from Phase 1

External stakeholders can learn from this phase that they will find kindred spirits in SMEs in terms of the things they care about. They can learn lessons from SMEs and their employees about what people in local communities believe are priorities that need attention, even though concerns may differ among cultural communities. Another lesson is that different cultural communities may display different socially responsible behaviors, such as seeming to be unresponsive to efforts at work while working on an initiative at home, as was noted in South African and American interviews. External stakeholders should pay attention to, learn from, and even act upon these behaviors in ways that they might not already. For example, can business registrations be used as data to inform developmental priorities for local governments? Does it make sense to redefine and expand what is considered CSR in order to be inclusive of diverse practices?

6.3.5 External Stakeholder Lessons from Phase 2

Phase 2, where there are the most differences compared to understood standards and large businesses, presents the most opportunities for lessons to be learned and change to be introduced with respect to SME CSR. Regarding this phase, external stakeholders must recognize and acknowledge that SMEs in the CSR phase are different in CSR nature from large businesses, even though the expectation has been set that they are the same. The demands that they make on SMEs should take this into account. They should encourage or incentivize more being done with SR through collaboration and recognize intentions so that SMEs can have a greater impact in shared areas of concern. The caveat here is that inducements should be carefully planned given the lessons on long-lasting, hard-to-reverse disincentives brought up in this study, particularly in the South African case. Those continuing to resist SR should also continue to be nudged towards it.

6.3.6 External Stakeholder Lessons from Phases 3 and 4

Phase 3 presents opportunities for refinement of collaborative efforts between businesses and external stakeholders. External stakeholders can get an even clearer idea of the issues with which SMEs are aligned, and therefore on which they can partner, such that progress on the issue can be made even more impactfully.

That businesses seem to be trying to perfect their CSR programs even beyond the SCSR phase signals that the stakeholder theory perspective is slowly continuing to make progress despite ongoing resistance that is also evident in the active phases of the process. This is particularly instructive for public policy makers, as they might be thinking about adopting business forms from other jurisdictions or introducing novel ones of their own.

6.3.7 Overall Lessons

The anchoring beginning and end phases of the process of CSR development, which point to a strong influence from community concerns and a continuing drive towards addressing these, reinforce the overall depth and strength of the desire for businesses to be fundamentally good citizens at their core. Taken together, there is a clear ongoing interplay between internal and external elements, but over time, the main drive appears to be businesses making the programs heavily and increasingly top-down. SMEs and external parties who care about issues may find that they can come up with even better solutions if they can remember to continue to confer with communities so that bottom-up elements remain or continue.

6.3.8 Lessons for Education about SMEs

SMEs can use the 13-part theory as an assessment tool to see where they are in terms of program development. Indeed, they can use it to assess where they are internally or externally and may find that they are not in the same place in both areas, thus highlighting areas for improvement. This study has the potential to give SMEs the assurance of how CSR programs are developed in their own contexts. For example, the researcher can now say that SME CSR was being done in the right way in her business with CSR opportunities being provided and by working with employees. The assurance could address a root cause of hesitancy around SMEs engaging in CSR and encourage them to adopt it. With potentially greater uptake of CSR as a result, SMEs can enjoy the continuing economic, financial, brand, and productivity benefits that come with taking a socially responsible stance. This in turn can lead to them progressing faster as businesses and being stronger engines in advancing societal goals. Just maybe, it could lead to CSR becoming more mainstream for SMEs, to them having stronger

representation in global SR initiatives, and to them enhancing their role in transforming the world through business, all as the Global Compact would like to see.

6.4 Contributions to the Knowledge of Practice
The study was ambitious in terms of what it tried to address given the various gaps and assumptions found in the literature. Accordingly, it also makes several possibly useful contributions to practice and theory:

1) It provides a review of literature on strategic forms of CSR from 2013 to 2018 from the perspective of SMEs.
2) As part of the literature review, it updates the standard argument for researching SME CSR.
3) It addresses acknowledged gaps in the volume, quality, type, and location of studies of SME CSR. Through a study of SME SR in communities, at multiple locations, using a qualitative method, it adds qualitative research and developing country locations to the mix of studies on CSR.
4) The study addresses the individual area approach to studying the CSR process, offering a clearer picture of how CSR are developed in SMEs end to end based less on assumptions and projections about practice in corporations and more on the direct experiences and perspective of SMEs and community experts on SMEs and CSR involved in or aware of the development of CSR programs in SMEs. It highlights key areas of difference at the beginning, end, and early stages of CSR development compared to what is currently recorded. It adds relatability to what is known about SME CSR. It provides a unified theoretical explanation of the process of CSR development in SMEs.
5) The SME CSR Study suggests possible areas for review of the definition for SME CSR based on the process noted and differences seen.
6) It provides a snapshot of where SMEs are on the subject of CSR at this time in their history, including on the stakeholder theory side of the debate on the relationship between business and society.

**6.5 Researcher Development through the Study**
The SME CSR Study was proposed and undertaken in partial fulfilment of a DBA, at a particular time in the researcher's development as a scholar practitioner. A doctoral development plan (DDP) and contemporaneous notes and records when it was proposed show that in light of some of her influences growing up, and after she had lived in 10 countries, the researcher had decided to focus her work on

having an impact on people through education, leadership, and entrepreneurship. The express intention, once the study was completed, was for her to be better positioned as a result of her development to have a greater impact on the world, and to include Africa in the focus of her efforts whenever possible. While its aims were being fulfilled, then, the SME CSR Study also contributed to the DBA education and to the researcher's development as a scholar practitioner.

6.5.1 The Aims of a DBA Education

DBA education aims to go beyond imparting knowledge to practicing managers who are seeking career growth, to helping develop them into managers with the capacity for critical reflection and therefore daily able to make decisions and use intuition with the potential to create change in the face of new knowledge. Indeed, in the DDP, and based on the literature, the researcher assessed that DBA education is intended to develop core skills and additional attributes and behaviors (Banerjee and Morley, 2012, Bareham et al., 2000, Berggren and Soderlund, 2010, Bourner, 2000, Bourner and Simpson, 2007, Sarros et al., 2005, Sumichrast et al., 2013, Vitae, 2010, Anderson et al., 2015). These were depicted as follows:

Figure 6.1 Desired Skills, Attributes, and Behaviors of Doctoral Candidates
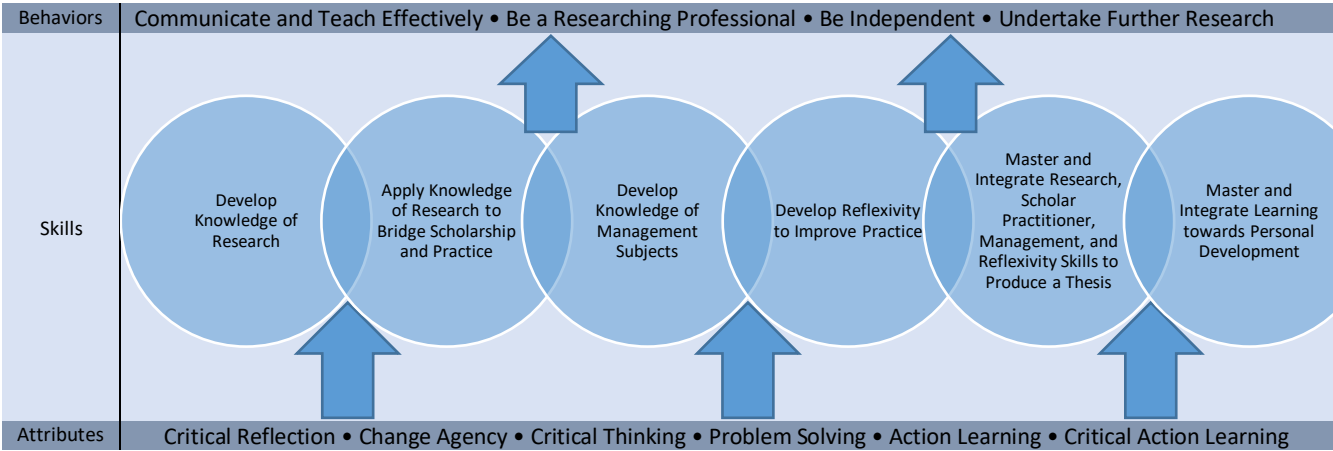
A DBA education, then, aims to develop scholar practitioners, defined as senior managers who emerge from a DBA program able to collaboratively create and use scholarly work – actionable knowledge or contextualized and useful theory produced by researchers to bring about change. Scholarly work is theoretically rigorous and practically relevant. It would tend to exhibit all five of the Aristotelian intellectual virtues of *techne*, *episteme*, *nous*, *sophia*, and *phronesis*. Change is brought about in the managers themselves, their practice, or a system, often referred to as first, second-, and third-person practice, and is brought about by questioning their own practice and that of others. Ultimately, a DBA

education will, as Argyris has said, enable a practicing manager to make a significant original contribution to practice in the management profession (Anderson et al., 2015, Coghlan, 2006).

When the DDP was prepared, the researcher felt that she was growing in the foundational attributes of critical reflection, change agency, critical thinking, problem-solving, action learning, and critical action learning, and that she was starting to make progress in the core skills. With respect to these, she said:

> At this point in the program between my taught modules and my thesis, I am largely starting to attain the outcomes intended by the University of Liverpool, by peer-reviewed studies of DBA programs and by guidelines from doctoral education organizations. However, I still need to fully integrate, master and become comfortable with knowledge of research, and bridging the scholarship practice divide, become fully conversant in the management subject in which I will do my thesis, be disciplined about documenting my experiences in practice to facilitate reflexivity, successfully produce a thesis, continue my personal development, start to think about ways to apply my skills beyond organization management and leadership, be disciplined about being critical and work towards engaging in behaviors expected of doctoral professionals.

She also concluded that her ability to engage in future desired behaviors of doctoral candidates – communication and teaching skills, being a researching professional, being independent, and undertaking further research – would be enhanced by going through the University of Liverpool DBA program.

The core skills set out in the DDP to be developed during a DBA would tend to follow from a DBA education. While achieving these educational aims often takes place through action research projects, not all DBA projects are conducted in this way (Anderson et al., 2015). The SME CSR Study did not use action research, but its design was mindful of the skill development need, shown in Figure 6.1, of bridging scholarship and practice. It attempted to do so by identifying opportunities for integrating theory and action in the project proposal, and GT was chosen, in addition to the reasons provided in Chapters 2 and 3, because it permitted an action research approach and because of its action research–like features, including cyclicality. Indeed, reflections and contemporaneous notes and records indicate that the project design enabled discovery as the study unfolded, and that there were times during the study when scholarship and practice integrated. These were when acts of being critical and of collaborating led to potential systemic lessons for practice, to awareness being raised among the study participants, and to the researcher's personal development in each of the core skill areas of a DBA education. Although sequential learning is more in line with a traditional doctorate, it is permissible in

a DBA, so when the study is disseminated after it is completed, it is hoped that the learning additional practitioners might get from it will prove worthwhile.

6.5.2 Criticality

The guidance on thesis topic selection is to choose one from the researcher's personal and professional experience, among other sources, as a way of ensuring the researcher remains engaged with it throughout the thesis process (Bloomberg and Volpe, 2008, Creswell, 2013). The SME CSR Study is drawn both from personal and professional experience. The choice to include multiple locations as part of the study was deeply personal, rooted in the number of places in which the researcher has lived and worked. Indeed, each of the sites that was studied has been a home to the researcher and her business at some time. Selecting a problem from her own business made it practice-based as well. Both of these choices challenged taken-for-granted, mainstream assumptions. For example, the choice of multiple locations was frequently questioned at various times during the study. Similarly, the point that SMEs had been studied less was seen as having already been argued or indeed incorrect when taken at face value. In light of this, the researcher judiciously balanced learning important information about what was already known about the topic, and the context in which it occurs, and continuing to uncover assumptions, confirm gaps, and not take accepted approaches for granted. By doing this, the researcher learned that it can be good to have the courage of conviction in order to diplomatically pursue and present a perspective that exists but might not be well recognized and that the diversity of experience that raised questions for her can help clarify experiences for practice.

A second lesson was that asking questions about things that are thought to already be understood and probing in novel ways can uncover small but important differences in what up to now has been presented as knowledge. Specifically, in the SME CSR Study, a question was asked about a process of program development that was assumed to already be known. An approach to looking at that process was used that culminated in a theory being articulated based on concepts and categories stated by study participants who had experienced the development of the program that was studied. Based on the study's findings, some nuances and details were uncovered that were different from what was assumed to be known, while others were confirmed, indicating that some assumptions about SME CSR program development were taken for granted. The extent to which these insights will bring about change to ideas about place and CSR theory and practice in SMEs is unclear. However, these are both areas that have potential to shift systematic views. It is hoped that the study contributes to doing so.

The actions, lessons, and potential for additional change that resulted contributed to improving the researcher's knowledge of research, created some rapprochement between scholarship and practice, and helped build different knowledge about SME CSR. Importantly, the starting and continuing questions drove the whole process of producing a thesis. This has all ultimately contributed to the researcher's personal development.

6.5.3 Collaboration through Theoretical Work

The SME CSR Study was primarily an exercise in collaboration. This was through using the literature as a proxy for working with authors with similar interests on a project intended to bring about change. However, collaboration also took place through working with supervisors to create the work to bring about change.

Contemporaneous notes taken throughout the project indicate that the researcher really wanted to understand before trying to apply what had been learned. Working with the literature therefore involved a painstaking process of reading, prospective and retrospective planning, record-keeping, re-reading, thinking, clarifying, triangulating, theme-building, analyzing, synthesizing, and referencing. There was an ongoing process of assessment and probing through comments and questions, such as revisiting why the study was being done, stating what had and had not yet been done, commenting on what needed to be changed in the approach and why, noting what needed to be read, and articulating what function a particular section of the study needed to perform. An excerpt from part of a plan for the literature review is shown below (Figure 6.2, p. 159).

Working with supervisors sometimes meant working with collaborators with a different outlook or who were very supportive, but ultimately obtaining their guidance and diplomatically negotiating the way towards final drafts of writing. According to contemporaneous records, this took the form of preparing formal study plans, setting up calendar invitations and agendas for meetings, proactively reporting on work done, following up, checking understanding, getting permission to proceed, agreeing on deadlines, working together with the administrative office, collaborating on periodic progress reports, receiving feedback, and making and finalizing changes.

Figure 6.2 Excerpt from Literature Review Plan

Literature·Review·and·Purpose·of·the·Study·Development·Plan¤	¤	¤
1.→Complete·some·pre-readings·on·writing·a·literature· review/writing·a·qualitative·dissertation¤	¤	
☒Bloomberg·and·Volpe·(2012)·"Completing·Your· Qualitative·Dissertation"¤	✓Relevant·chapter· downloaded¶ ✓Chapter·read¤	
☒·Boote·&·Beile·(2005)·for·a·discussion·of·purposes·for· compiling·a·literature·review·in·research¤	✓Chapter·read¤	
☒·Cooper·(1988)·for·the·focus,·goal,·perspective,· coverage,·organization·and·audience·for·a·literature· review¤	✓PDF·downloaded·from· Google·Scholar¶ ✓Article·read¤	
☐·Cooper,·2010¤	✓Unavailable·✓Not·read¤	¤
☐·Creswell·(2014)·*Research·Design:·Qualitative,· Quantitative·and·Mixed·Methods·Approaches*¤	✓¤	
☐·Marshall·&·Rossman,·2011·(2016?)·*Designing· Qualitative·Research*¤	✓¤	
Comment¤	¤	¤
9/1/2018—·The·Pre-readings·have·been·completed,· analyzed·and·synthesized·(see·"literature·review"·and· "literature·review·appendix·commentary·draft"· documents).·After·doing·this,·I·have·slightly·modified· the·approach·initially·articulated·towards·completing·to· the·literature·review.·Without·knowing·what·literature· exists,·it·is·difficult·to·say·all·of·the·functions·the· literature·review·will·fulfill.·I·have·therefore·split·the· functions·into·those·that·any·literature·review·for·a· thesis·must·include·such·as·demonstrating·scholarship,· and·those·that·can·more·clearly·be·established·after· the·literature·has·been·collected,·assimilated·and· reviewed.·Also,·because·this·is·a·grounded·theory,·I· have·added·an·ongoing·literature·review·component·to· take·place·while·data·collection·and·analysis·is· underway.¤	¤	

This interplay of actions resulted in a notable number of changes in the researcher and at least one change in her place of work. The researcher came away with a much greater awareness of the amount of work that goes into each chapter of a thesis. In some ways, each chapter presented in the final thesis represents the tip of the iceberg of all the underlying elements that must come together for a project like this to progress and be documented. The researcher also emerged with a much greater understanding of the extent to which the literature is a foundation of the thesis, how it informs assertions, focuses, and refines. The clarity of the researcher's thinking and precision of expression have both improved. As stated in a recent performance assessment at work, working on projects in the office and on the thesis simultaneously has been mutually reinforcing of the quality of work in both arenas.

These two types of collaboration have contributed to an improvement in the researcher's knowledge of management subjects and in her ability to master and integrate research, scholar-practitioner, management, and reflexivity skills to produce a thesis. The researcher learned more deeply about CSR and SMEs, two subjects that were of interest before the SME CSR Study started. The researcher also learned a range of technical skills, including problem statement, data organization, research methods, philosophy, research ethics, argumentation, sense-making, decision-making, communication, and interpersonal skills.

Through theoretical and practical collaboration with experts, the researcher was able to reinforce some of the foundational attributes and build on some of the core skills that a scholar practitioner should develop through a DBA education.

6.5.4 Collaboration through Practical Work

In collecting the data for the study, the researcher really wanted to know what could be learned that was new and different about CSR. Every attempt was made to obtain information from the interviewees as organically as possible, to avoid influencing what the interviewees shared to get as unfiltered an account of their experience as possible. As the interviews progressed, two unexpected occurrences stood out.

First, some of the interviewees saw themselves as collaborators in advancing important ideas and work. They liked the idea of the researcher highlighting an area that they saw as important and of being collaborators who were sharing their expertise. This sentiment can be seen in this quote from American SME-5:

> I'm not big on self-aggrandizement, okay, so, I will share with you, because you're writing a necessary document in the world to share with. . . . The topic you have chosen on social responsibility . . . .

It also seemed apparent when some of the interviewees suggested topics to be included in the research shared that they had been collaborators on other research projects or envisaged how this research could be built upon in future for the benefit of SMEs. This last point is illustrated in this quote from American CO-14:

> You know . . . developing . . . an ISO, you know, specifically for SMEs would be great . . . The qualitative approach I think is great because it gets out more information than you would have not otherwise have gotten. But, you know, once you have all that, then try to tease out some of the quantitative data out of it that lends itself towards the development of a scheme that would be, I think, the first of its kind, where it's being developed specifically for SMEs.

These were all indications of a closer integration between scholarship and practice during the interview period.

Second, a concept that recurred during the interviews was that the very act of asking questions about SME CSR forced businesses and experts to think about their practice and their assumptions and to

want to better understand the assumptions the researcher was making in choosing CSR as a subject to study. Nigerian CO-1 wanted to know if the idea was to make her feel guilty about not doing more community work and committed to do more going forward. South African SME-1, Nigerian CO-3, and American CO-6 questioned the premise that CSR or SCSR was even the purview of SMEs. The Johannesburg business owner, however, committed to add the idea to her company's course options for entrepreneurial education, and the experts conceded either implicitly or explicitly that it actually might be something that SMEs do.

These two realizations were developmental for the researcher, and potentially for the collaborating businesses. The researcher learned that driving the conversation about things you care about can bring about unexpected partnerships towards change. She also learned more about qualitative data collection and how it can unfold. The experience was overall positive, considering that it was nerve-racking to think about approaching people before the interviews started. Ultimately, the lessons learned from the interviewees improved the researcher's subject matter knowledge of SME CSR, as had been intended. The interviewees seem to have become aware of, and in some cases committed to, not needing to wait for an ideal future to start or continue doing CSR and that it is in fact an option for them even though they are small or medium-sized.

In addition to creating opportunities for learning for the researcher and the interviewees, the conversations led to the key findings in the SME CSR Study that could then be compared to existing knowledge and help generate knowledge for practice and theory.

The collaboration with interviewees, then, enabled the researcher to question her own practice and that of others, to create scholarly work to bring about change in herself and in SME practice, and to contribute to the management profession. She was therefore able to improve the scholar-practitioner skills of knowledge of research, applying that knowledge to bridging scholarship and practice, knowledge of a management subject, and mastering and integrating core skills towards producing a thesis.

6.6 Implications for Future Research

The study's addition to and confirmation of knowledge about SME CSR has the implication of an expanded and more nuanced perspective of SME CSR and its strategic forms that can be used as a tool for (1) teaching about the two topics, (2) building SME CSR programs in locations around the world, (3) clarifying opportunities for collaboration with internal and external stakeholders, (4) assessing the

development of SMEs in CSR, (5) testing the various links between and among the various categories in the findings, (6) replicating the findings of the study, (7) extending a study of the same type to more SMEs, (8) extending a study of the same type to more geographical locations, and (9) extending to business that are more under-resourced than those considered in this study.

6.7 Limitations of the Study
Despite generating findings and a theory and situating these in the literature, the SME CSR Study has at least four limitations.

The first limitation of the study is that fewer people at SMEs were interviewed than community experts. This means that the study relied somewhat on observations in some instances rather than the direct experience of SMEs throughout. However, the experts added value in other ways. Some of them had prior, indeed ongoing experience at SMEs. Some had been working with or studying SMEs for up to four decades. Yet others had experience with SMEs that spanned several regions within one country or across two or more countries in North America or Africa and even a few other parts of the world. Their observations were therefore not just arm's-length in all cases. Indeed, they often were contributing from multiple perspectives.

The second limitation of the study is that it was limited to just a few geographical areas in Africa and North America. Africa is a continent with 54 countries. A study about SMEs in Africa that includes the experiences of interviewees in just two countries possibly misses some important information. The US and Canada are both vast and diverse, so studies of more parts of each country could provide a fuller view of SME CSR for those regions. At the same time, this study successfully carried out a study of SMEs at multiple sites, as it set out to do, and having contributions from the two largest economies in Africa was likely additive.

A third limitation of the study, based on the educational backgrounds and experience of the interviewees, was that the study focused on businesses owned and operated in something of a middle class in both geographies. This means that the voices of the potentially most under-resourced businesses might not be presented in this study.

Lastly, one researcher conducted the full study, including all interviews and analysis. This could mean that despite efforts to be objective, subjectivity might have crept in at various points throughout the study.

6.8 Conclusion

CSR has been argued for as a way to improve society, and one of the ways in which it takes place in SMEs, with a philosophy of explicit benefit to society, bolsters that argument. It is already known to bring about an array of benefits for large businesses and SMEs, and the SME CSR Study highlights additional detail around long-term benefits for businesses and the communities in which they are present. Coupled with their potential for innovation and collaboration, SMEs can drive change with the use of CSR. Given the lessons for internal and external stakeholders that this study provides, SMEs can pursue their change agendas with greater certainty and speed. The answers to the research questions and the lessons provided create knowledge that is useful for practice and for theory. This type of study also contributes to the development of the researcher engaging in it and has done so in many ways while leaving room for the researcher's continuing development.

The SME CSR Study then has fulfilled its aims. Future practitioners and theorists who build upon it to continue to strengthen knowledge should be aware of the researcher's role in the study even as every effort was made to deliver a study that it is hoped will be found to be rigorous, trustworthy, and credible.

APPENDICES

APPENDIX I – LITERATURE REVIEW ANALYSES

Table A.2.2 Journals Containing Literature-Review Articles

Journals	Number of Articles	Journal Tier
Journal of Business Ethics	7	Q1
International Journal of Management Reviews	5	Q1
Business & Society	3	Q1
Dissertation	3	N/A
Journal of Cleaner Production	3	Q1
Long Range Planning	3	Q1
Business Horizons	2	Q1
Journal of Small Business Management	2	Q1
Sustainability	2	Q2
Applied Economics	1	Q2
Business Ethics: A European Review	1	Q1
Business Theory and Practice	1	Q3
Chinese Management Studies	1	Q2
Corporate Social Responsibility and Environmental Management	1	Q1
Critical Perspectives on International Business	1	Q2
Development in Practice	1	Q2
European Management Journal	1	Q1
Global Business and Management Research: An International Journal	1	N/A
HAL	1	N/A
Industrial Management & Data Systems	1	Q1
International Journal of Strategic Communication	1	Q1
Journal of Applied Accounting Research	1	Q3
Journal of Change Management	1	Q2
Journal of Economic Literature	1	Q1
Journal of Economics & Management Strategy	1	Q1
Journal of Nonprofit & Public Sector Marketing	1	Q3
Journal of Product & Brand Management	1	Q1
Journal of Retailing and Consumer Services	1	Q1
Journal of World Business	1	Q1
Management Dynamics in the Knowledge Economy	1	N/A
Quality & Quantity	1	Q2
Research in Organizational Behavior	1	Q1
Resources Policy	1	Q1
Review of Radical Political Economics	1	Q1
Social Responsibility Journal	1	Q2
South African Journal of Economic and Management Sciences	1	Q3
Sustainability Accounting, Management and Policy Journal	1	Q1
Sustainable Development	1	Q1
Wikipedia	1	
Total	60	

Table A.2.3 Journals Considered in the Vázquez-Carrasco and López-Pérez (2012) Study

Foremost Journals Considered in the Vázquez-Carrasco and López-Pérez Study
Academy of Management Review, Academy of Management Journal, Journal of Management Studies, Journal of Management, Strategic Management Journal
SME Management Journals Considered in the Vázquez-Carrasco and López-Pérez Study
Journal of Small Business Management, International Small Business Journal, Small Business Economics
CSR-Related Journals Considered in the Vázquez-Carrasco and López-Pérez Study
Business Ethics Quarterly, Corporate Governance: An International Review, Journal of Business Ethics, Business Ethics: A European Review, and *Business & Society*

Figure A.2.1 Journal Categories
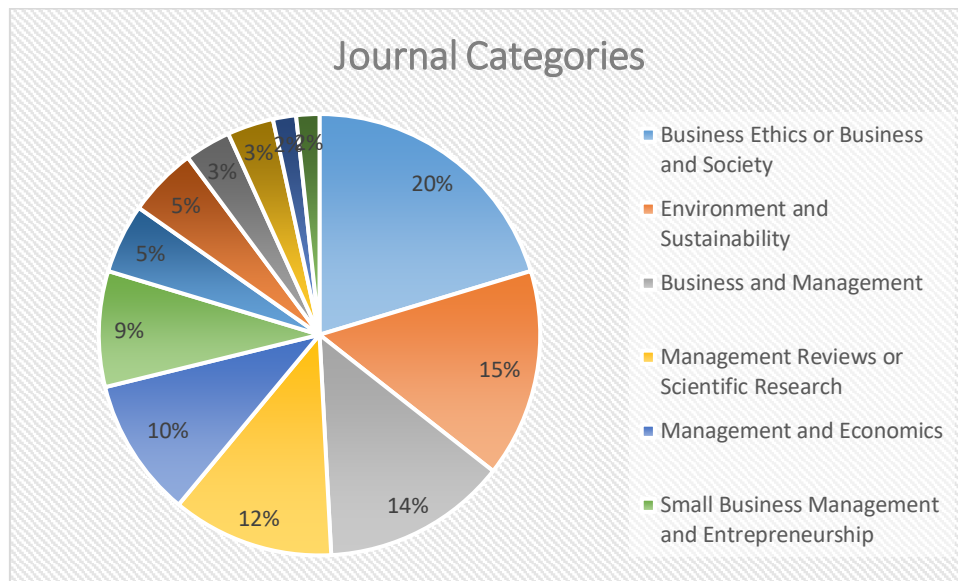
APPENDIX II – ETHICS APPROVAL

Dear Memuna Williams,

I am pleased to inform you that the DBA Ethics Committee has approved your application for ethical approval for your study. Details and conditions of the approval can be found below:

Committee Name: DBA Ethics Committee

Title of Study: **A Multisite Grounded Theory Study of Strategic Corporate Social Responsibility (CSR) in Small and Medium Enterprises (SMEs) and in SME Local Communities (Small Business Strategic Social Responsibility Study)**

Student Investigator: **Memuna Williams**

School/Institute: School of Management

Approval Date: 15th March 2018.

The application was **APPROVED** subject to the following conditions:

- The researchers must obtain ethical approval from a local research ethics committee if this is an international study.

- University of Liverpool approval is subject to compliance with all relevant national legislative requirements if this this is an international study.

- All serious adverse events must be reported to the Sub-Committee within 24 hours of their occurrence, via the Research Integrity and Governance Officer (ethics@liv.ac.uk).

- If it is proposed to make an amendment to the research, you should notify the Committee of the amendment.

This approval applies to the duration of the research. If it is proposed to extend the duration of the study as specified in the application form, the Committee should be notified.

Kind regards,

Dr. Olawumi Awolusi
Member, DBA Ethics Committee
University of Liverpool Management School

Appendix III – Additional Ethics Approval Requests

USA (Charlotte, North Carolina)

Memuna Williams

From:	Cat Runden <CatRunden@uncc.edu>
Sent:	Tuesday, February 25, 2020 10:03 PM
To:	Memuna Williams
Cc:	Aguiar, Carolyn; James Hathaway
Subject:	Re: Research Ethics Approval?

Dear Memuma,

Thank you for reaching out to UNC Charlotte. I'm glad we were able to speak by phone today to talk about your project.

I understand that your research is not connected to UNC Charlotte. In other words, you are not collaborating with UNC Charlotte employees (faculty or staff) or students in the conduct of your research. You will be conducting your research independently and you have approval from the University of Liverpool DBA Ethics Committee.

The requirement for IRB/ethics approval in the United States and therefore also the requirement in the state of North Carolina is driven by whether an organization or institution receives U.S. federal funding for Human Subjects Research and whether the organization or institution is "engaged" in the Human Subjects Research.

In your case,

- Because your institution is not receiving U.S. federal funding for your research nor are you individually receiving U.S. federal funding for your research, you are not subject to IRB/ethics requirements.
- Because your research is not subject to U.S. Food & Drug Administration regulations (i.e., your research is social & behavioral research, not biomedical research), you are not subject to IRB/ethics requirements.
- Because you will conduct this research independently and are not collaborating with UNC Charlotte in any way, there is no engagement by UNC Charlotte and you are therefore not subject to IRB/ethics requirements that UNC Charlotte must meet.

In sum, you do not need local IRB/ethics approval to conduct your research.

I do recommend that you be mindful of the last bullet item I mention as you go forward with your research. If your plans change and you decide to collaborate with a researcher/colleague from a U.S. institution, you may need local IRB/ethics approval or more specifically, your colleague at the collaborating institution may need to obtain local IRB/ethics approval.

Please let me know if you have any questions or need further information.

Thank you.
Cat

Cat Runden | Office of Research Compliance
UNC Charlotte | Research and Economic Development | Cameron 326
9201 University City Blvd., Charlotte, NC 28223
Phone: 704-687-1871 | Fax: 704-687-0980
CatRunden@uncc.edu | http://research/uncc.edu/compliance-ethics
----

Canada (Toronto, Ontario)

Memuna Williams

From: Katelyn Wadleigh <kwadleig@uoguelph.ca>
Sent: Wednesday, February 26, 2020 11:13 PM
To: Memuna Williams
Subject: RE: Research Ethics Approval?

Dear Memuna,

Thanks for your call and email.

I would like to direct your attention to the Tri-Council Policy Statement Interpretation, below, which addresses your question around multi-jurisdictional research:

https://ethics.gc.ca/eng/policy-politique_plusieurs_autorites.html

In short, it states that "each institution is accountable for the research carried out in its own jurisdiction or under its auspices." In other words, you would need to confirm with the small business owners what their requirements are for participation in research. Often small organizations may request a copy of your Ethics approval certificate from your home institution and you would want to get some sort of approval from the businesses that they are willing to participate, but again, this is dictated by the organization of interest and you will need to contact them directly about their requirements.

All the best,
Katelyn

Katelyn Wadleigh | Manager, Research Ethics
Office of Research Services | University of Guelph
University Centre, 437 | 50 Stone Rd E | Guelph, ON | N1G 2W1
519-824-4120 ext. 56606
kwadleig@uoguelph.ca

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of GUELPH

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Kenya

From: Reg - <regat806@gmail.com>
Sent: Friday, January 20, 2017 2:03 PM
To: Memuna Williams
Subject: Re: Research Ethics Approval - Kenya
Attachments: Application Procedure-Foreigners.pdf

Find the attached document for the NACOSTI Research Permit Application Procedure.

Regards

NACOSTI

Bank Details & Online Research Authorization application procedure:-

BANK DETAILS:

US DOLLARS

Bank**: NIC Bank**

Branch**: City Centre Branch**

Account Name**: National Commission for Science, Technology and Innovation**

Account Number**: 1001467375**

Swift Code**: NINCKENA**

Transaction Description**: Research Permit Fee**

Transaction Description*: Research Permit Fee*	
Undergraduate	- USD 150
Masters	- USD 350
PhD	- USD 400
Individual	- USD 500
Institutions Private/Public	- USD 1000

VISIT:

    Oris.nacosti.go.ke

REGISTRATION:

Create Account
Upload passport photo (JPEG) and ID/Passport Copy (pdf)

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Check your email for login credentials either in the Inbox or Spam folder. If found in the spam folder move it to the inbox so as to enable activation.

It will re-direct you to **oris.nacosti@go.ke** using your email address and password provided in the email log into the system and on the dashboard select "apply permit" tab.

Fill the application form. At the final stage, you will be required to upload:

1. Letter from Institution (pdf)
2. Letter of Affiliation.
3. Proposal
- Have a scanned copy of the **Bank Deposit Slip/Payment receipt** as the last page of your proposal
    • **Ensure the Bank Slip bears the name of the researcher**

PHONE NUMBERS: +254 713 788 787 OR +254 735 404 245 email: registry@nacosti.go.ke

Nigeria

Memuna Williams

From:	Ijeoma Nwagwu <inwagwu@lbs.edu.ng>
Sent:	Monday, January 23, 2017 10:42 AM
To:	Memuna Williams
Cc:	Franca Ovadje
Subject:	Research Permission

Dear Memuna,

I am a colleague of Dr. Franca Ovadje at Lagos Business School. She mentioned you question about research approvals required to conduct your study in Nigeria. I am not aware that you require any national institutional approvals. What is often required is institutional approval from the institutions/corporations where you would be conducting research. Please let us know if you learn otherwise.

All the best in your work! Do let us know how it progresses as the centre I manage at LBS is interested in Sustainability/CSR research.

Best Regards,

Ijeoma

--

Dr. Ijeoma Nwagwu | First Bank Sustainability Centre | Lagos Business School | Pan-Atlantic University Km 22 Lekki-Epe Expressway, Ajah - Lagos | Tel: +234-8175333084, 01- 4546788, 01- 4546638| http://www.lbs.edu.ng

Lagos Business School is ranked with the world's top business schools in open enrolment executive education (2007-2015) and custom executive education (2015).

Financial Times, London.

South Africa

RESEARCH ETHICS COMMITTEE

UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

Faculty of Economic and Management Sciences

Approval Certificate

16 March 2020

Ms M Williams
Avantgarde Translations Inc

Dear Ms Williams

Your application for ethical clearance for the research project described below served before this committee on **13 March 2020**:

Protocol No:	EMS001/20(M)
Principal researcher:	Ms M Williams
Research title:	A multisite grounded theory study of strategic Corporate Social Responsibility (CSR) in Small and Medium Enterprises (SMEs) and in SME local communities
Student/Staff No:	H00033187 (University of Liverpool Management School)
Degree:	Doctorate in Business Administration
Supervisor/Promoter:	Dr H Shamma; Dr H Akbar

The decision by the committee is reflected below:

Decision:	Approved
Conditions (if applicable):	None
Period of approval:	2020-03-13 to 2021-03-13

The approval is subject to the researcher abiding by the principles and parameters set out in the application and research proposal in the actual execution of the research. The approval does not imply that the researcher is relieved of any accountability in terms of the Codes of Research Ethics of the University of Pretoria if action is taken beyond the approved proposal. If during the course of the research it becomes apparent that the nature and/or extent of the research deviates significantly from the original proposal, a new application for ethics clearance must be submitted for review.

We wish you success with the project.

Sincerely

pp PROF JA NEL
CHAIR: COMMITTEE FOR RESEARCH ETHICS

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo

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APPENDIX IV – PARTICIPANT INFORMATION SHEET AND INFORMED CONSENT FORM

Committee on Research Ethics

PARTICIPANT CONSENT FORM

Title of Research Project:	A Multisite Grounded Theory Study of Strategic Corporate Social Responsibility (CSR) in Small and Medium Enterprises (SMEs) and in SME Local Communities (Small Business Strategic Social Responsibility Study)	
Researcher(s):	Memuna Williams	**Please initial box**
1. I confirm that I have read and have understood the information sheet dated [DATE] for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.		
2. I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason, without my rights being affected. In addition, should I not wish to answer any particular question or questions, I am free to decline.		
3. I understand that, under the Data Protection Act, I can at any time ask for access to the information I provide and I can also request the destruction of that information if I wish.		
4. I understand that confidentiality and anonymity will be maintained and it will not be possible to identify me in any publications		
5. I understand and agree that my participation will be audio or video recorded or collected in writing, and I am aware of and consent to your use of these recordings and written answers for the purposes of the above study.		
6. I understand that I must not take part if my business does not meet the definition of a small business in the place where my company is headquartered.		
7. I understand that my responses will be kept strictly confidential. I give permission for members of the research team to have access to my anonymised responses. I understand that my name will not be linked with the research materials, and I will not be identified or identifiable in the report or reports that result from the research.		
8. I understand and agree that once I submit my data it will become anonymised and I will therefore no longer be able to withdraw my data.		
9. I agree to take part in the above study.		

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_____	_____	_____
Participant Name	Date	Signature
_____	_____	_____
Name of Person taking consent	Date	Signature
_____	_____	_____
Researcher	Date	Signature

Principal Investigator:
Memuna Williams
5960 Fairview Road, Suite 400, Charlotte, NC 28210, USA
+1(704)-496-2735
memuna@avantgardetranslations.com

Student Researcher:
Memuna Williams
5960 Fairview Road, Suite 400, Charlotte, NC 28210, USA
+1(704)-496-2735
memuna@avantgardetranslations.com

Version 0.1, March 2017

APPENDIX V – STUDY QUESTIONNAIRES

1.2 Purpose of the Study

This project will therefore, in the locations where my business is present:

1.   Explore potential new SME CSR designs by

a.   looking at SMEs that may be starting to adopt the types of strategic CSR programs which corporations are introducing (Blowfield and Dolan, 2014; Growlery, 1994; Mintzberg and Srinivas, 2010; Schrader, Freimann, and Seuring, 2012; Segal, 2007; Visser and Kymal, 2015)

b.   tapping into the voice of communities in the way strategic CSR programs demand (Blowfield and Dolan, 2014; Growlery, 1994; Mintzberg and Srinivas, 2010; Schrader, Freimann, and Seuring, 2012; Segal, 2007; Visser and Kymal, 2015).

1.3 Research Questions

The project will therefore focus on the following primary research question:

•   In what ways should SMEs develop strategic CSR in local communities?

Subsidiary questions will be:

•   In what ways do SME strategic CSR programs benefit SMEs beyond what is already known?

•   In what ways do SME strategic CSR programs address social problems beyond what is already known?

•   In what ways are SME strategic CSR programs co-created with local communities

•   In what ways can SME strategic CSR be relevant to communities?

Findings from this project have the potential to shed light on the structure, motivation and design of strategic small business CSR programs and the impact, relevance and benefit of those programs on their businesses and their communities.

Excerpt from Literature Review

…

Like with their larger counterparts, when piecing together findings on different parts of the CSR process, a connection can be woven together between CSR and financial performance. The studies of large and small companies focus on slightly different areas, but a similar trajectory -- from strategy to CSR adoption to moderating factors to value creation and financial performance -- seems to hold, with the larger company picture being more detailed than that of the smaller company.

Figure 2.7: Common Path Towards CSR Benefit for Corporations and Small Businesses

…
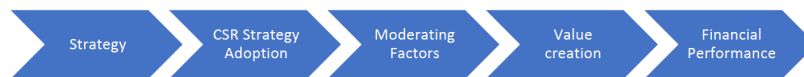
The various themes in recent literature on different forms of CSR in corporations and in SMEs point to a pattern of program development and outcomes that remain untested through additional study. Accordingly, given all of the reasons provided in the literature for additional study of CSR, this study, will use the questions that prompted the study and the findings from the literature to enter into conversations with SMEs and community members about their experience of developing these programs. The data collected will be used to attempt to develop a unified picture of the strategic CSR development process and to capture it in a theory for use by small businesses and other stakeholders…

Community Organizations Questionnaire

Motivation

Why do SMEs have strategic CSR programs?

What business and community trends concern you most at the moment?

What opportunities are there in your community?

What groups of people are important to the SMEs in your community and what do they care about?

Design

How are SMEs designing their strategic CSR programs?

What types of strategies do they have in place?

Would you say it is a cost leadership, differentiation or quality type strategy?

Tell me about their CSR strategies.

How would you describe the way in which that strategy fits into their businesses?

What other factors do they consider when developing their SME strategic CSR programs or strategies?

How long does it take SMEs to develop their strategic CSR programs?

Could they be doing anything differently to develop their programs?

Structure

What would you say is the structure of SME strategic CSR programs in businesses that have them?

Tell me about their hiring practices?

What type of training and career development do they provide?

How do they think about pay and benefits?

What types of employee programs do they have?

How do they think about work/life balance and wellness at these organizations?

How would you describe their corporate culture and communications?

What are their leadership practices?

What are their environmental practices?

How do they think about product safety?

What are their community practices?

What support do they provide for cultural activities?

Impact

What is the impact of SME strategic CSR programs on their businesses?

How would you say their stakeholders feel about them in terms of things like trust, reputation, customer satisfaction, or organizational commitment?

How would you assess the SMEs you work with?

What is the impact of SME strategic CSR programs on your community?

How would you say their stakeholders feel about them in terms of things like social performance, stakeholder relations at all levels, or value creation?

How would you assess the SMEs you work with?

What would be the impact on your community if more SMEs had SME strategic CSR programs like the ones you have described?

Do any of these things affect their ability to compete?

Do any of these things affect their financial performance?

Relevance

What is the relevance of the SME strategic CSR programs to the SMEs you work with?

What is the relevance of SME strategic CSR program to your community?

What is a good way to get the community's input into SME strategic CSR programs?

Further Research

Do you have any data available on the impact of SME strategic CSR programs?

Name three SMEs we should talk to as part of this study?

Small Businesses Questionnaire

Motivation

Why do you have an SME strategic CSR program?

What business and community trends concern you most at the moment?

What opportunities are there in your community?

What groups of people are important to you and what do they care about?

Who are your customers?

Who are your competitors?

Who are your suppliers

Design

How did you design your SME strategic CSR program?

Tell me about your strategy.

Would you say it is a cost leadership, differentiation or quality type strategy?

Tell me about your CSR strategy.

How would you describe the way in which that strategy fits into your business?

What other factors do you consider when developing your SME strategic CSR program or strategy

What else would you like to be known about your strategic CSR program?

How long has it taken you to develop your strategic CSR program?

Is there anything you would do differently to develop your program?

Structure

What would you say is the structure of your SME strategic CSR program?

Tell me about your hiring practices?

What type of training and career development do you provide?

How do you think about pay and benefits?

What types of employee programs do you have?

How do you think about work/life balance and wellness at your organization?

How would you describe your corporate culture and communications?

What are your leadership practices?

What are your environmental practices?

How do you think about product safety?

What are your community practices?

What NGOs do you work with?

What support do you provide for cultural activities?

Impact

What is the impact of the SME strategic CSR program on your business?

How would you say your stakeholders feel about you in terms of things like trust, reputation, customer satisfaction, or organizational commitment?

How would you assess yourself?

What is the impact of the SME strategic CSR program on your community?

How would you say your stakeholders feel about you in terms of things like social performance, stakeholder relations at all levels, or value creation?

How would you assess yourself?

What would be the impact on your community if more SMEs had an SME strategic CSR program like yours?

Do any of these things affect your ability to compete?

Do any of these things affect your financial performance?

Relevance

What is the relevance of the SME strategic CSR program to your business?

What is the relevance of the SME strategic CSR program to your community?

What is a good way to get the community's input into your SME strategic CSR program?

Further Research

Do you have any data available on the impact of SME strategic CSR programs?

Name three SMEs we should talk to as part of this study?

APPENDIX VI – STUDY ADVERTISEMENT AND SELECTION QUESTIONNAIRE

SME Strategic Social Responsibility Study

Do you have a small or medium enterprise (SME) strategic social responsibility program you are proud of?

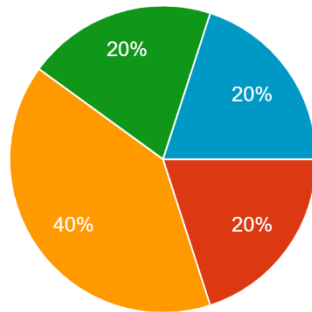*Do you want to help improve small and medium enterprise strategic social responsibility programs in your community?*

Please share your knowledge in a research study

Opt-in to the study to participate and receive a summary of research results

Please fill out the survey to participate.
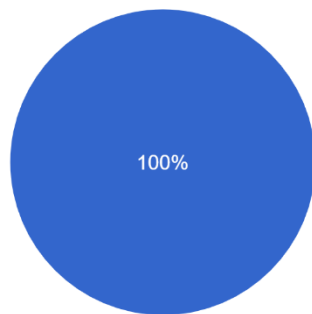
My place of business is in:

5 responses

- Charlotte, North Carolina, USA
- Toronto, Ontario, Canada
- Lagos, Nigeria
- Johannesburg, South Africa
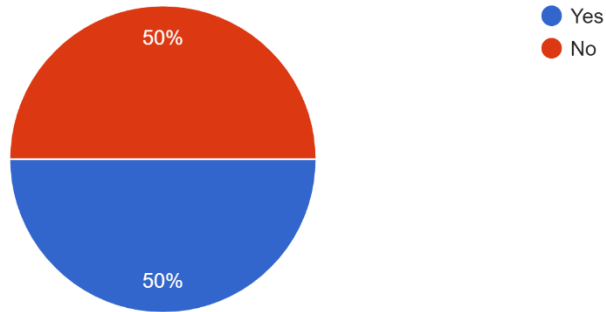- Liverpool, United Kingdom
- None of the above

20%   20%   40%   20%

I am ...

4 responses

- an owner, executive or employee of a for profit small or medium-sized businesss
- an expert on small or medium-sized business
- None of the above

100%

I am familiar with or an expert in social responsibility programs in small or medium sized business
4 responses

● Yes
● No

50%

50%

I want to share my experience with social responsibility in small or medium-sized businesses
2 responses

● Yes
● No

100%
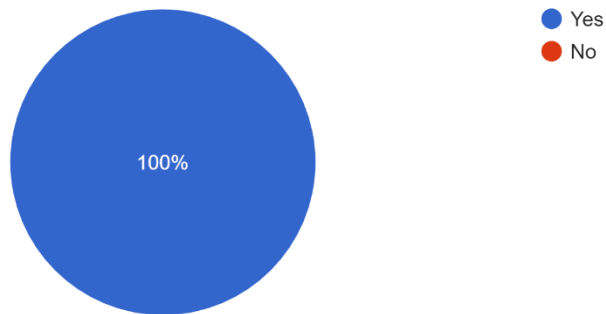
Small and Medium Enterprise Strategic Social Responsibility Study - Contact Information

My name is: (to be used only to share additional study details)
2 responses

Appendix VII – Interviewee Demographic Information

APPENDIX VIII – SAMPLE MEMO

USA CO 05 3-24-2020 Comments

This USA CO-5 interview, by focusing in on knowledge of five companies that have made it in a growing and evolving region of the US, starts to paint a picture of how SME CSR programs might be developed. It seems to start with the personal experience of the business owner who then builds a business. Within that business, he develops a culture and eventually is successful. That success enables the business owner to engage with a community organization. (The flip side of this is that it is hard for small businesses that have not been successful to be able to engage with the community, etc.) The engagement is multifaceted and involves the owner drawing on his prior experience, taking advantage of convenience, or seeing something in the organization that could be of benefit to him. It is not necessarily fully altruistic. Engagement can take the form of things like volunteering, training, and employing. Within the company, the owner also draws on his prior experience to support his employees. The community engagement and the employee support might start out informally but then become more formal. Both these things, where there is mutual benefit, also enable the owner to take action on something he or she needs for the business without waiting for an outside third party such as government or another organization to take action. Where at one time, in this city, there used to be external business and civic leaders championing certain causes that other businesses in the community would support, that is no longer the case. Externally, these businesses would seem to have a healthy relationship with their vendors, suppliers, and customers. The benefit of all this is that these businesses develop a local and national reputation which indirectly benefits the city and region in terms of image and attractiveness. Potential follow-up questions and actions from this interview are:

How does a business owner's prior experience and passion shape the business?

1. Do further research into the five organizations that were named in the interview
   · Their history
   · Strategy
   · Vision and mission
   · Other
   · Their social responsibility programs
   · Impact of programs on community

2. Do further research into the owners of the five organizations that were named in the interview
   · Why they do what they do

Also send requests for documents and for introductions to small business owners.

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