

The Impact of Corporate Social Responsibility

Corporate Activities, the
Environment and Society

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3 The Societal Case for Small Business Social Responsibility: A Review of the Evidence of Societal Impact Types and Their Relevance to Stakeholders

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3 The Societal Case for Small Business Social Responsibility: A Review of the Evidence of Societal Impact Types and Their Relevance to Stakeholders

Johan Lindeque and Olga Samuel

Introduction

This chapter explores the evidence for the societal case for corporate social responsibility (CSR) (Kudlak et al., 2020), through a systematic review of the small business social responsibility (SBSR) literature (Soundararajan et al., 2018; Avram et al., 2018; Lindeque et al., 2022). Societal impact can at a macro-level be understood as outcomes of CSR that contribute to addressing societal challenges, such as for example environmental degradation, loss of biodiversity, climate change, poverty and the protection of human rights, arguably the most complete articulation of these challenges today is in the UN Sustainable Development Goals (UN, 2021). The societal case for CSR from a micro-level perspective, if conceptualised more generally, is well captured by the contributions that individual CSR initiatives/activities of firms make, contributing inputs for CSR, the manner of firm participation in and influence on the nature of CSR initiatives' processes, and the nature of the benefits to society that are realised from specific initiatives (Drews, 2010; Weber, 2008). While such societal impacts can include environmental, economic and social impacts, for the purposes of this paper the environmental dimension of societal impact is not considered. It is the thesis of this chapter that a societal case for CSR is highly likely to be supported in the SBSR body of research, due to the significant economic importance, as well as local and regional embeddedness of small- and medium-sized businesses (Clark et al., 2004; Cooke, 2007; Cooke et al., 2005; Greenberg et al., 2018; Kalantaridis, 2009; Keeble et al., 1998; Mackinnon et al., 2004).

Small and medium-sized enterprises (SMEs) are considered the backbone of any national or regional economy, making critical contributions to social and economic development (Drucker, 2014). In the European Union (EU), SMEs (firms with less than 250 employees) represented 99.8% of all enterprises, employed 65.2% of all employees and added 53% of EU total value added in 2020 (European Commission, 2021). “Across most OECD

economies, SMEs account for nearly all firms (over 99%), provide over half of all business sector employment, employing on average five workers, and generate over half of all business sector GDP” (Organisation for Economic Cooperation and Development OECD, 2019, np). At the same time SMEs, as opposed to large corporations, are usually more likely to face resource constraints, have smaller senior management teams, be more strongly embedded in local communities and be more dependent on their immediate environment (Soundararajan et al., 2018). These factors have an impact on how SMEs invest in society-at-large, and we expect that SBSR is indeed likely to have a positive societal impact, especially locally.

To evaluate this relationship, we reviewed a database of 226 SBSR articles, primarily published between 1980 and 2020, updating the 115 SBSR papers identified in Soundararajan et al. (2018). The papers we reviewed were identified via a systematic search of over 40 top business and management journals publishing SBSR research (Lindeque et al., 2022). The results, generated from thematic coding of the 226 papers, were organised into seven time periods, in analytical tables, allowing the nature of the societal impacts associated with small business CSR to be identified; a three-part organising categorisation of social input, process and benefit impacts was used (Drews, 2010; Weber, 2008). Furthermore, the nature of the evidence for these three types of societal impact was evaluated by considering the type of research design and whether an impact is associated with empirical evidence. Finally, the review identified the stakeholders associated with the different SBSR societal impacts identified.

Approach to review

In order to achieve a better understanding of the societal impact of SBSR, we conducted a systematic review (Rousseau et al., 2008) of the SBSR literature, drawing on Soundararajan et al. (2018) and Avram et al. (2018) as comparative reviews. In a related paper (Lindeque et al., 2022), the same five-step approach to the review was adopted to focus on survey research of SBSR. First, ‘top journals’ for the review were identified. Table 3.1 gives an overview of the search by journal category and number of relevant

Table 3.1 Overview of search by journal category and number of papers

<i>Journal Category</i>	<i>No. of Journals</i>	<i>No. of Papers</i>
Small Business Journals	9	56
Nonmarket Journals	6	136
General Management Journals	13	19
Strategy Journals	8	2
Practice Journals	4	6
Other and Entrepreneurship J.	n.a.	6

journals included and papers identified. These journals were selected based on their ranking in the Chartered Association of Business Schools (2020) 2018 journal rankings guide, using journal categories associated with CSR and SME research.

Next, suitable search terms for identifying SBSR articles were selected, requiring the specification of search terms that would identify publications focused on SMEs and CSR. To identify these terms, we first decided on our definitions of an SME and SBSR.

The formal definition of SMEs is challenging, with the EU and OECD adopting a definition based on fewer than 250 employees, as well as criteria for turnover and capital (European Commission, 2021; Organisation for Economic Cooperation and Development OECD, 2019, np), while the United States uses less than 500 employees (Small Business and Entrepreneurship Council, 2021). Emerging market economies such as India again have definitions appropriate to their economic circumstances (Indian Ministry of Micro, Small and Medium Enterprises, 2018). Such nuances have been noted in Soundararajan et al. (2018) and Avram et al. (2018) as well. It is thus common practice in reviews of the SME and small business literature to include all papers that identified the focal firms as small businesses or SMEs, thereby accommodating such national differences in the accepted characteristics of small businesses. The focal businesses also need to be “generally independent, multi-tasking, cash-limited, based on personal relationships and informality, actively managed by owners, highly personalized, largely local in their area of operation, and largely dependent on internal sources to finance growth” (Soundararajan et al., 2018, p. 935).

Defining SBSR is no less challenging (Soundararajan et al., 2018), as it reflects the complex general CSR concept (Sheehy, 2015), but with a “sensitiv[ity] to the small-business context and idiosyncrasies” and can thus be understood as “as those activities of smaller organizations that result in positive social change” (Soundararajan et al., 2018, p. 935). Our understanding of CSR aligns with the more open definition of Matten and Moon (2008; 2020, p. 12): “CSR (and its synonyms) empirically consists of policies and practices of corporations that reflect business responsibility for some wider societal good. Yet the precise manifestation and direction of the responsibility lie at the discretion of the corporation”.

This reflects a societal case for SBSR, in keeping with the overarching theme of the book, broadly understood as positive impacts of SBSR on society-at-large (Kudlak et al., 2020). An illustrative example of such SBSR is an SME sponsoring local sport activities or offering pro-bono consultancy for their employees’ families.

In a third step, by connecting the variations of SME descriptions with Booleans (see Table 3.2), we purposefully searched the selected journals using academic databases (e.g. Business Source Premier) and journal home pages for a small number of journals, to identify all articles on SMEs in these journals. Fourth, these results were then searched for CSR keywords to

identify the relevant articles (see Table 3.2), in a database created with our search results from step 3, using the reference management software Mendeley (2021). Fifth, studies dealing with very technical solutions concerning environmental issues were excluded. Finally, duplications were removed and the search resulted in 226 unique articles that were included in this review.

To validate our search results, we compared our results with the publications of Soundararajan et al. (2018) and Avram et al. (2018); we added a number of new studies to the identified SBSR publications reviewed in these articles, see Lindeque et al. (under review). This set of articles was subsequently analysed using the coding software Atlas.ti 9 (Atlas.ti, 2021). In this study we thematically analysed the 226 SBSR articles using the analytical categories in Figure 3.1, focusing on those in bold; these are the

Table 3.2 Search terms for SBSR articles

SME	Small Business Small Enterprises Small and Medium Enterprises Small and Medium Business
CSR	CSR (Corporate) Social Responsibility Corporate Citizenship Social Alliance Cross-sector Social Enterprise

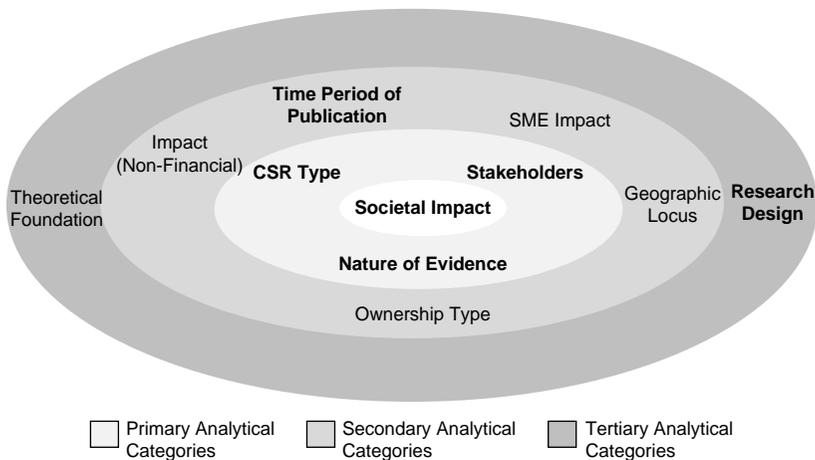


Figure 3.1 Analytical categories for systematic review.

initial deductively derived code categories for our review's codebook (Saldaña, 2015).

The primary analytical categories, bolded in Figure 3.1, allowed the analysis to identify and accurately define the nature of the evidence for positive societal impacts of SBSR. We focus on CSR types, the nature of any evidence for societal impacts and the stakeholders associated with the impacts. These primary categories are intended to capture the nature of the societal impact and the strength of the evidence for the societal impact as captured in both qualitative and quantitative studies of SBSR. The secondary analytical categories provide additional structure and insights on the core analysis, with a strong interest in changing patterns over time, as well as to some extent on SME impact, ownership type and geographic locus of the impacts. The tertiary categories cover the research design as well as the theoretical foundations of all included papers, but have received less attention in this chapter.

Based on these categories and after analysing an initial 20 articles, the authors developed a more detailed coding system, which was then discussed by the authors and further developed by analysing a further 20 studies. All codes were discussed among the authors and developed during the analysis, in an iterative inductive process suited to our definition of CSR (Matten and Moon, 2008; 2020), that built on the initial deductive analytical categories (Mayring, 2004). Once saturation was reached and no new codes emerged, Atlas.ti's auto-coding was used to identify all relevant content, which was then systematically reviewed and further coded to ensure accuracy and completeness.

The analysis resulted in 108 unique codes for describing the societal impact of SBSR and these were applied over 3,303 times across the 226 articles reviewed. Representing this analysis in analytical tables using seven time periods, with an open period for work before 1980, five roughly equally long main periods and a two year most recent period, allows trends over time and the most current insights about SME CSR societal impacts to be identified, without getting lost in excessive detail of annual data.

Definition of societal impact

Building on the idea of positive social change (Soundararajan et al., 2018), we adopt a three-part definition of SBSR societal impacts, drawing on the work of Drews (2010) and Weber (2008): social inputs, processes and benefits. The approach described in Drews (2010, p. 421) is uniquely suited to identifying societal impacts, due to its focus on the development of a "measurement and a governance model to evaluate and manage the business as well as the societal benefits of CSR", that should be applicable in business practice. Importantly the approach of Drews (2010) is focused on the identification and evaluations of individual CSR initiatives/activities, which contrasts with more aggregate assessments of the benefits from firms'

CSR activities common in the literature. Figge and Hahn’s (2006) ‘sustainable value added’, Hubbard’s (2009) ‘sustainable balanced scorecard’ and Porter and Kramer’s (2011) ‘shared value creation’ represent such alternative firm-level conceptualisations of CSR impact.

The first type of societal impact focuses on social inputs, which can be defined as the “value of CSR support in terms of cash, invested volunteering time, in-kind contributions, and management hours; and outside leverage referring to the contributions by other parties” (Drews, 2010, p. 426). The second type of societal impact focuses on the nature of the process through which a societal impact is pursued, in terms of “company and recipient performance, e.g. measured by the contributions and commitment to the project and the inclusion of societal partners; resource use and innovation; and public dialogue” (Drews, 2010, p. 426). The third type of societal impact concentrates on benefits for society, which can be defined as “outcomes in terms of effectiveness (e.g. measured by societal reach, problem reduction, stakeholder effects), efficiency, and their relevance to society; sustainability in terms of the long-term effects on society; institutional and structural effects; and significance in the broader context” (Drews, 2010, p. 426).

Societal impacts, evidence for the impact and stakeholders

The goal is to assess the frequency with which the topic of societal impacts is addressed in each time period for the 226 publications we reviewed. Figure 3.2 provides an overview of the frequency of coding for three code

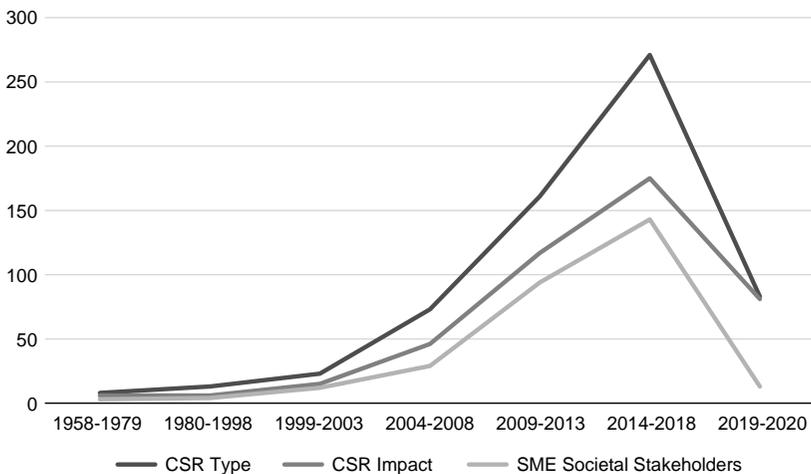


Figure 3.2 Frequency of coding for coding categories CSR type, societal impact and stakeholders.

groups: CSR type, SBSR societal impact and SME societal stakeholders. Notably across all three these dimensions there are significant increases in the frequency of coding from one time period to the next, see Figure 3.2. The most current time period should be treated with caution as it includes only two years of articles, compared to on average five years for the other time periods, earlier time periods are slightly longer due to the lower number of publications on SBSR before 1998.

Table 3.3 presents a subset of the 226 articles reviewed, showing the frequency of empirically supported evidence for a societal impact(s) associated with SBSR, compared to all instances of the type of impact identified in the reviewed articles. We took the most conservative approach possible, to ensure a critical review of the evidence by focusing on uniquely clear findings, supported by stated empirical results in all reviewed studies. The first empirical support for evidence of societal impact is in quantitative studies, as early as the 1999–2003 time period, while qualitative papers starting from 2004 onwards most consistently provide evidence for societal impact of SBSR. An explanation for the significant growth since 2004, seen in Table 3.3, could be the numerous significant international events, that contributed to the creation of “international bodies and the adoption of international agreements represented international efforts for setting higher standards with regards to climate-related issues and, indirectly to corporate behavior” (Agudelo et al., 2019, p. 7).

After the initial studies, a rapid increase in quantitatively based findings providing evidence in support of different types of societal impacts is observed. By the time period 2014–2018 the quantitative empirically supported evidence for societal impact is on a par with that in qualitative studies. This potentially suggests a degree of maturation in the study of SBSR societal impacts, as a degree of consensus emerges around how to operationalise the quantitative study of the phenomenon. Additionally, mixed method and review papers provide further sources of empirical supported evidence of societal impact starting in 2004. In the time span from 2019 to 2020 evidence for societal impact is rather dominant in qualitative study designs, compared to quantitative studies, which we argue is related to the emergence of a new phenomenon, the social enterprise, which initially required more exploratory qualitative studies to develop an understanding of this new organisational type. In this time period, mixed methods findings could not be identified. As in the previous time periods, both qualitative and quantitative findings are focused on social inputs, while social processes received less attention and no empirically supported evidence can be reported for social benefits.

The predominant societal impact is of a social input type, followed by on average slightly greater empirical support for social process over social benefit type societal impacts. However, it is noteworthy that a relatively small number of papers provides most of the empirically supported evidence for societal impacts by small businesses. Listed in the order of their contribution, Gautier and Pache (2015), Chahal et al. (2014),

Table 3.3 Frequency of empirically supported evidence for societal impact 1958–2020

		Pre-1980		1980–1998		1999–2003		2004–2008		2009–2013		2014–2018		2019–2020	
Empirical Evidence	Qualitative	Empirical		Empirical											
		Total	Total	Total											
	Social Inputs	0	0	0	0	1	1	6	12	18	21	17	18	27	35
	Social Process	0	0	0	0	0	0	5	7	9	12	9	10	8	12
	Social Benefit	0	0	0	0	0	0	2	6	8	4	11	8	0	0
	Social Inputs	0	0	4	2	6	6	0	11	1	26	15	43	5	16
	Social Process	0	0	1	2	5	0	0	4	1	15	11	22	0	0
	Social Benefit	0	0	0	2	2	0	0	3	1	8	9	24	0	0
	Social Inputs	0	0	0	0	0	0	7	–	2	–	11	–	0	–
	Social Process	0	0	0	0	0	0	3	–	1	–	4	–	0	–
	Social Benefit	0	0	0	0	0	0	2	–	0	–	4	–	0	–

Park & Campbell (2017), Amaeshi et al. (2016) and Fowler et al. (2019) together contributed 25% to social inputs, 28% to social processes and 40% to social benefits. Gautier and Pache (2015) focus their paper on corporate philanthropy in academic research dating back 30 years. For this purpose, they identified and analysed 162 papers. Their study contributes 10% of all findings concerning social inputs, which might lead to a bias in the analysis in this chapter. Chahal et al. (2014) developed a model by focusing on SBSR in emerging countries, applying a mixed-method design, and collecting data from 156 SME owners/managers. This study covers 12% of all findings concerning social benefits. Park and Campbell (2017) analysed how corporate citizenship can be transferred to SMEs and which antecedents lead to relational benefits from SMEs' local communities, based on an online survey of 393 SME owners/managers. Park and Campbell's (2017) study contributes 14% of all findings concerning social benefits. Amaeshi et al. (2016) collected qualitative data from Nigerian and Tanzanian SME owners/managers and analysed their CSR practices. Their study contributed 6% of all findings related to social benefit impacts. Fowler et al. (2019) describe a process model applied in a social enterprise, which provides clean water to communities, using qualitative semi-structured interviews, observations and archival methods. Their study did not speak to social benefit impacts, but contributed 7% of all findings related to social process impacts. Thus the influence of these papers should be carefully considered when interpreting the findings of the analysis.

Having analysed the 226 identified papers and identified sources of potential bias in the findings, due to the over representation of the papers discussed above, we come to two conclusions: Authors write about the importance of positive societal impact of SBSR, but their studies do not try to gain an in-depth understanding of these impacts. Furthermore, the SBSR literature is rather focused on benefits for SMEs and not necessarily on societal benefits. Although societal impacts are not high on the agenda, in the next section we take a closer look at the evidence for societal impact types, as reported in the reviewed studies.

Linking SBSR to categories of societal impact

To identify specific societal impacts, we coded 24 different CSR activities/initiatives. We did not seek to achieve definitional certainty for the CSR types, but instead use the different CSR types as stated by the respective authors and thereby acknowledge and seek to accommodate differences across cultures, industries and geographic regions. The identification of the degree to which the literature links specific CSR types to societal impacts is shown in Tables 3.4, 3.5, and 3.6. A scale is used to represent the degree of attention each CSR type received in a specific time span. In the last two years, a new type of small business emerged in the reviewed SBSR literature, the social enterprise, which will be further discussed at the end of this chapter.

Table 3.4 Degree of attention to social inputs 1958–2020

Impact – Social Inputs	All Years									
	1958–1979	1980–1998	1999–2003	2004–2008	2009–2013	2014–2018	2019–2020			
Philanthropy	Minimal	Minimal	Minimal	Occasional	Regular	Significant	Minimal			
Community Involvement	Significant	Minimal	Minimal	Minimal	Occasional	Occasional	Occasional			
Sustainable Employment	Significant	Minimal	Minimal	Minimal	Minimal	Occasional	Occasional			
Sponsorship	Some	Minimal	Minimal	Minimal	Occasional	Minimal	Minimal			
Responding to Customer Needs	Some	Minimal	Minimal	Minimal	Minimal	Minimal	Occasional			
Serving Disadvantaged Population	Occasional	Minimal	Minimal	Minimal	Minimal	Minimal	Occasional			
Volunteering	Occasional	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Product and Service Transparency/Quality	Occasional	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Advocacy/Cause-related Marketing	Occasional	Minimal	Minimal	Minimal	Minimal	Minimal	Occasional			
Customer Welfare	Occasional	Minimal	Minimal	Minimal	Minimal	Minimal	Occasional			
Corporate Citizenship	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
In-kind Donations	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Ethical Advertising	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Employee Welfare	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Direct Investments	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Taxation Compliance	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Supporting Education	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Good-will Initiatives	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Community Governance	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Filling Institutional Voids	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Employee Development	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Gender Equality	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Reducing Noise Pollution	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			
Anti-corruption Efforts	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal	Minimal			

Note: Categories for coding co-occurrence scale: 0 –; 1–10 Minimal; 11–20 Occasional; 21–30 Some; 31–40 Regular; >40 Significant.

Table 3.5 Degree of attention to social process 1958–2020

Impact – Social Process	All Years									
	1958–1979	1980–1998	1999–2003	2004–2008	2009–2013	2014–2018	2019–2020			
Philanthropy	Significant	Minimal	Minimal	Minimal	Occasional	Some	–			
Sustainable Employment	Some	Minimal	Minimal	Minimal	Occasional	Occasional	–			
Community Involvement	Some	–	Minimal	Minimal	Minimal	Occasional	Minimal			
Sponsorship	Occasional	–	Minimal	Minimal	Minimal	Minimal	–			
Corporate Citizenship	Occasional	–	–	Minimal	Minimal	–	Minimal			
Serving Disadvantaged Population	Minimal	–	–	–	–	–	–			
Responding to Customer Needs	Minimal	–	Minimal	Minimal	Minimal	Minimal	–			
Volunteering	Minimal	–	Minimal	–	Minimal	Minimal	Minimal			
In-kind Donations	Minimal	–	Minimal	–	Minimal	Minimal	–			
Ethical Advertising	Minimal	–	–	Minimal	–	Minimal	–			
Product and Service Transparency/Quality	Minimal	–	–	–	–	Minimal	Minimal			
Gender Equality	Minimal	–	–	–	–	Minimal	–			
Advocacy/Cause-related Marketing	Minimal	–	–	–	–	Minimal	–			
Employee Welfare	Minimal	–	–	–	–	Minimal	–			
Employee Development	Minimal	–	–	–	–	Minimal	–			
Good-will Initiatives	Minimal	–	–	–	–	Minimal	–			
Taxation Compliance	–	–	–	–	–	–	–			
Reducing Noise Pollution	–	–	–	–	–	–	–			
Community Governance	–	–	–	–	–	–	–			
Supporting Education	–	–	–	–	–	–	–			
Customer Welfare	–	–	–	–	–	–	–			
Anti-corruption Efforts	–	–	–	–	–	–	–			
Filling Institutional Voids	–	–	–	–	–	–	–			
Direct Investments	–	–	–	–	–	–	–			

Note: Categories for coding co-occurrence scale: 0 –; 1–10 Minimal; 11–20 Occasional; 21–30 Some; 31–40 Regular; >40 Significant.

Table 3.6 Degree of attention to social benefits 1958–2020

Impact – Social Benefits	All Years	1958–1979	1980–1998	1999–2003	2004–2008	2009–2013	2014–2018	2019–2020
Philanthropy	Regular	–	–	Minimal	Minimal	Minimal	Occasional	–
Sustainable Employment	Some	–	Minimal	Minimal	Minimal	Minimal	Occasional	–
Responding to Customer Needs	Minimal	–	–	–	Minimal	Minimal	Minimal	–
Sponsorship	Minimal	–	–	Minimal	Minimal	Minimal	Minimal	–
Corporate Citizenship	Minimal	–	–	Minimal	Minimal	Minimal	Minimal	–
Product and Service Transparency/Quality	Minimal	–	–	–	–	Minimal	Minimal	–
Volunteering	Minimal	–	–	Minimal	–	Minimal	Minimal	–
Ethical Advertising	Minimal	–	–	–	–	Minimal	Minimal	–
Gender Equality	Minimal	–	–	–	–	Minimal	Minimal	–
Employee Development	Minimal	–	–	–	–	Minimal	Minimal	–
Community Involvement	Minimal	–	–	–	Minimal	–	–	–
Employee Welfare	Minimal	–	–	–	–	–	Minimal	–
Good-will Initiatives	Minimal	–	–	–	Minimal	–	–	–
In-kind Donations	Minimal	–	–	–	–	Minimal	–	–
Reducing Noise Pollution	Minimal	–	–	–	Minimal	–	–	–
Advocacy/Cause-related Marketing	–	–	–	–	–	–	–	–
Taxation Compliance	–	–	–	–	–	–	–	–
Direct Investments	–	–	–	–	–	–	–	–
Supporting Education	–	–	–	–	–	–	–	–
Filling Institutional Voids	–	–	–	–	–	–	–	–
Anti-corruption Efforts	–	–	–	–	–	–	–	–
Customer Welfare	–	–	–	–	–	–	–	–
Community Governance	–	–	–	–	–	–	–	–
Serving Disadvantaged Population	–	–	–	–	–	–	–	–

Note: Categories for coding co-occurrence scale: 0 –; 1–10 Minimal; 11–20 Occasional; 21–30 Some; 31–40 Regular; >40 Significant.

Starting with social inputs, the following CSR types dominate philanthropy, community involvement, sustainable employment, sponsorship and responding to customer needs (see Table 3.4). These CSR types receive the most meaningful and greatest increase in attention over time. The major distinction between philanthropy and sponsorship of businesses can be best described as “the non-reciprocity condition” (Godfrey, 2005, p. 778) in philanthropy. It is considered a more or less selfless firm action (Gautier & Pache, 2015). By contrast, in sponsorship activities, firms have an expectation of receiving a benefit from their action. Community involvement can be considered to have a direct impact on social inputs, while sustainable employment and responding to customer needs rather focus on SMEs’ indirect contribution of benefits that affect social inputs. Since 2004 the range of CSR types that are associated with social inputs has increased in scope. Interestingly, during the time period 2019–2020 additional topics such as responding to customer needs, serving disadvantaged populations or customer welfare received greater academic attention in the SBSR literature.

The increased interest in customer welfare is clearly linked to the emergence of social enterprises. Illustratively, a social enterprise might afford to sell products to customers with a lower income for a more considerate price (Bhattarai et al., 2019). Similarly to sponsorship, philanthropy seems to have peaked and is currently becoming a less important CSR type with respect to social inputs, as far as attention in the academic literature is concerned. An interpretation of the observed patterns is that the CSR types have become understood better and can be studied more specifically as a result. This allows them to be labelled more clearly, allowing greater differentiation of the types of CSR undertaken by SMEs. The question remains if the more detailed understanding of CSR types and their impacts is driven by academics or increasing firm awareness/engagement.

Social process related findings show a similar picture as social inputs, but with a lower degree of frequency (see Table 3.5). The predominant CSR types for social process impacts, or how to achieve societal impact through social processes, are philanthropy, sustainable employment, community involvement, sponsorship and corporate citizenship. Again, these CSR types received increased attention over time and additional CSR types emerged over time, thereby broadening the scope of CSR types associated with social process societal impacts. As mentioned above, philanthropy and sponsorship are not to be confused. As opposed to social inputs, for social process type societal impacts, sustainable employment received slightly higher attention than community involvement in the reviewed studies. This might be due to the additional beneficial advantage perceived by SME managers from undertaking this type of CSR in a thought-through manner. Corporate citizenship as a CSR type associated with social processes is a rather surprising result. A possible explanation might be derived from the concept itself (cf. Matten & Crane, 2005), which may have been adapted by

SMEs and converted to a potential SME citizenship. Given the locally embedded nature of SMEs it might be argued that a SME citizenship theme in the study of social processes is not as surprising as it might seem initially. The findings from the time period 2019–2020 and specifically our understanding of the role of social enterprises in social processes remain unclear. We would expect an increasing attention on philanthropy and sustainable employment. However, this might not match the inherent logic of social enterprises.

The third part of societal impact are social benefits. This category received – in comparison with social inputs and social process impacts – the least attention (see Table 3.6). Philanthropy remains number one for SBSR social benefits, followed by sustainable employment. Again, over time a broader range of CSR types emerged, but compared to philanthropy and sustainable employment they have not received continuing attention. Interestingly in the last time period from 2019 to 2020 no findings can be reported on social benefits. Taking the increasing amount of studies on social enterprises into account this is indeed surprising and raises questions about why this is the case.

Overall, looking at all three types of societal impact, philanthropy is clearly the leading CSR type that is linked to social benefit impacts. Followed by sustainable employment and community involvement, sponsorship, and responding to customer needs. Based on this study, we can establish that social benefit impacts based on CSR types in the SBSR literature are not receiving a lot of attention. Interestingly, societal impact in the SBSR literature is discussed, but evidence for societal impacts, especially for social benefits, remains understudied.

One potential explanation for the lack of strong evidence for societal impact linked to the identified CSR types might be that the researchers focus their studies on beneficial effects from an SME perspective, while the societal perspective of SBSR is neglected. The more recent emergence of social enterprises in the SBSR literature is in this respect a very interesting development. This shift in attention in research focus away from what might be called the more traditional SME's CSR activities, towards the social enterprise as a 'new phenomenon', notwithstanding the long-established social entrepreneurship literature (Dacin et al., 2011), is however challenging to evaluate with respect to its societal impact as a small business, as arguably our understanding of the maturity of a social enterprise is not sufficient at this stage. At the same time, there is an implicit assumption that social enterprises must be providing a clear social benefit, due to their hybrid nature, and thus it could be that this impact is being assumed, as researchers first seek to understand the inherent nature of this new small business type.

Clearly the limited degree of attention that social benefit impacts receive in the literature represents an important and interesting finding, given that this is arguably the most important outcome to study if one is interested in promoting the positive impact of SBSR on society.

Linking stakeholders in SBSR to categories of societal impact

Stakeholders of an SME can formally be defined as “any group or individual who can affect or is affected by the achievement of the organization’s objectives” (Freeman, 1984, p. 46). SMEs, just like larger firms, are today expected to be responsive to their stakeholders (Amaeshi et al., 2016; Carroll, 1991; Gautier & Pache, 2015) and in multi-stakeholder situations SMEs may even need to strategically assess how best to manage competing stakeholder demands (Gautier & Pache, 2015). For SMEs that face significant stakeholder interest over a longer time period, it may be necessary to build a stakeholder management competence (Park & Campbell, 2017), to effectively and efficiently manage the often contradictory stakeholder interests. Prior research makes clear that there are five main stakeholders in the most common SBSR type, corporate philanthropy; the local community, employees, consumers, shareholders and government (Gautier & Pache, 2015). Thus, it is possible in keeping with our chapter to assess stakeholders at the CSR activity/initiative level.

Table 3.7 shows that the analysis in this chapter largely reflects Gautier & Pache’s (2015) view, with some distinct differences. This review, focusing on societal impact, does not show as strong an emphasis on shareholders as a key stakeholder. Instead, charitable and non-profit organisations and civil society more broadly are more important stakeholders in realising the societal impact of SBSR, indeed non-profit organisations emerge as a key stakeholder for implementing SBSR such as philanthropy. Additionally, the papers we reviewed tend to refer to multiple stakeholders in a non-specific manner on a frequent basis, suggesting an awareness and sensitivity to stakeholders, but that often the published work is not able to concretely specify SME-stakeholder relationships for a given form of societal impact. This reflects the tendency to assess CSR impact in the aggregate, rather than for specific CSR initiatives/projects (Drews, 2010). At the same time, the review reveals a strong link between SMEs, the local community and employees, as key stakeholders, and philanthropy, sustainable employment and a more general community involvement as important forms of CSR types. By contrast, consumers and customers as a stakeholder category have received some attention in association with CSR types focused on responding to customers, and product and service transparency/quality, especially with respect to social enterprises.

Clearly and entirely expectedly, the local community and employees are the main SME stakeholders identified in general and for SBSR societal impact. It is important to note that a societal impact with regards to employees is primarily about contributing to employment of individuals.

The stakeholder focused paper by Perrigot et al. (2015), addressing SBSR and franchises, emerges as a further important study, with respect to stakeholder association with societal impact and its three societal impacts

Table 3.7 Degree of association between stakeholders and CSR types

Ranked Order of Stakeholder and CSR Types		Stakeholder Types						
	1 Community	2 Employees	3 Consumer (B2C)/ Customer (B2B)	4 Charitable and Non-Profit Organisations	5 Civil Society	6 Government	7 Multiple (Indirect)	• All Other Stakeholders
CSR Types	1 Philanthropy	Significant	Regular	Some	Regular	Some	Occasional	Occasional
	2 Sustainable	Significant	Regular	Minimal	Minimal	Minimal	Minimal	Minimal
	3 Employment	Significant	Some	Occasional	Minimal	–	–	Some
	4 Involvement	Some	Occasional	Minimal	Occasional	Minimal	Minimal	Minimal
	5 Sponsorship	Some	Occasional	Occasional	Minimal	Occasional	Minimal	Minimal
	6 Corporate Citizenship	Minimal	Minimal	Some	–	Minimal	–	Minimal
	7 Responding to Customer and Product and Service	Minimal	Minimal	Some	–	Minimal	–	Minimal
	Transparency/Quality	Regular	Some	Some	Minimal	Occasional	Occasional	Minimal
	• All Other CSR Types	Regular	Some	Some	Minimal	Occasional	Occasional	Minimal

Note: Categories for coding co-occurrence scale, 0 -; 1–5 Minimal; 6–10 Occasional; 11–20 Some; 21–30 Regular; > 30 Significant.

Table 3.8 Degree of association between stakeholder types and societal impacts from SBSR for 6 most coded articles

	<i>Societal Impact from SBSR</i>		
	<i>Social Inputs</i>	<i>Social Process</i>	<i>Social Benefit</i>
Community	Significant	Significant	Significant
Employees	Regular	Some	Some
Consumer (B2C)/Customer (B2B)	Regular	Some	Minimal
Charitable and Non-Profit Organisations	Some	Occasional	Occasional
Natural Environment	Occasional	Occasional	Minimal
Shareholders	Occasional	Minimal	Minimal
Multiple (Indirect)	Minimal	Minimal	Minimal
All Others	Some	Minimal	Occasional

Note: Categories for coding co-occurrence scale, 0–; 1–5 Minimal; 6–10 Occasional; 11–20 Some; 21–30 Regular; > 30 Significant.

subdimensions. Looking at the six most coded articles (Amaeshi et al., 2016; Chahal et al., 2014; Fowler et al., 2019; Gautier & Pache, 2015; Park and Campbell, 2017; Perrigot et al., 2015), there is a clear pattern showing that the local community is very much associated with all three societal impacts (see Table 3.8). While employees and consumers/customers are regularly associated with the social input dimension, but only have some association with respect to the social process and social benefit analytical categories. Interestingly while Fowler et al. (2019) is relevant to discussing societal impact, the paper makes few observations about stakeholders in specific focal firms.

Additional observations

We also coded whether the reviewed studies focused on social or business benefits. The focus of the SBSR literature is on why SMEs should or should not invest in socially responsible activities and how they can benefit as an entity from that decision. While one stream of research focuses on corporate citizenship, which considers a firm as part of the society, another stream focuses on social capital and how SME can benefit from that. Furthermore, the effect of the ownership (e.g. family-owned, minority-owned) on SBSR has been researched quite often. Overall, the business case seems to receive greatest attention from scholars, while the social case has been rather neglected.

Several aspects still play an unclear role in SBSR. It is most likely, that different countries' governments, regulations and their current states of economy lead to differing practices and outcomes of SBSR. There are countries, such as Norway, with a very low level of SBSR, because the government is clearly in charge of the society's well-being and fulfilling

their task to the society's expectation (Fassin et al., 2015). Thus, SMEs might not feel obliged to further invest into the society. In other countries, the awareness of SMEs practising SBSR might be low due to limited awareness on the part of managers, who when asked about their socially responsible practices, do not consider their actions as such (Vancheswaran & Gautam, 2011). Linked to this is a clearly dominant Western perspective in the SBSR literature, which might approach the topic from a culturally influenced perspective (Friedman's (1970) "The Social Responsibility of Business is to Increase its Profits" and Levitt's (1958) "the business of business is profits"). The potential negative impacts and risks of being a socially responsible SME are also addressed in the research of Besser & Miller (2004) and Hamann et al. (2017). Different government forms, levels of corruption, societal beliefs and religion, but also personal experience will clearly lead to very different types of SBSR.

While the (non-)financial impacts of SBSR, the importance of ownership type, the specific geographic locus of the societal impact and the impact on the SME itself were originally considered as potentially important, reflecting the previous understandings of the uniqueness of SBSR (Soundararajan et al., 2018), these analytical categories remained peripheral to the analysis in this chapter. While the geographical locus of societal impact is indirectly integrated into the analysis, via the local community stakeholder category, the remaining foci may prove of interest for future research, despite not emerging as central themes in this chapter. The activity-based orientation of the analysis arguably confirms the usefulness of adopting the three-part categorisation of Drews (2010), as it allows a far more evaluative analysis of SBSR to be pursued in future.

Conclusion

While SBSR has received increasing academic attention, the societal impact of SBSR is not a focal interest, with previous research on the topic typically more general in nature. Nevertheless, in this chapter we identify the degree to which three subdimensions of societal impact are addressed in the SBSR literature; social input, social process and social benefits. Adopting the approach of Drews (2010) has allowed specific SBSR initiatives to be identified, allowing their evaluation and management with respect to the three types of societal impact adopted in this study. The results show that the CSR types philanthropy, community involvement, sustainable employment, sponsorship and responding to customer needs contribute the most to social inputs. In the last two years serving disadvantaged populations and customer welfare gained importance and research attention. Concerning social processes, these impacts are associated with philanthropy, sustainable employment and community involvement CSR types. The most crucial part in terms of societal impact are social benefits, however, social benefits received the least attention

overall. Again, philanthropy and sustainable employment are the predominant CSR types linked to social benefits.

SME are said to be the backbone in many economies. Although in the short term a profit orientation might be necessary to survive as an SME, in the long-term no business can survive without being part of the society at large. Supporting local NGOs, supporting employees and their families, donating money for education, health or the environment, all these activities support the society at large, and thereby create a thriving environment for (small) businesses. If SMEs are the backbone of the economy, they need to adapt a more circular way of thinking, as investments in society at large will ultimately create better business opportunities. A combination of making profits and adopting socially responsible behaviour is not mutually exclusive, only a merger of the business case with the social case will ultimately lead to a sustainable society and a healthy business environment (Porter & Kramer, 2011). The current trend in doing sustainable business by considering the triple bottom line (people, profit, planet) clearly points into this direction. However, neither the circular economy (De Angelis, 2021) nor the triple bottom line (Depken & Zeman, 2018) emerged as major themes in the SBSR literature.

The rise of the social enterprise, conceptualised as a hybrid organisation (Battilana & Lee, 2014), as a focus of research interest in small business journals (Chell, 2007; Davies et al., 2019), raises some important questions. Not least there is a question around whether social and hybrid enterprises should be considered SMEs or small businesses, when their origins are arguably in the non-profit and voluntary sectors (Bagnoli & Megali, 2011). The emergence of this new type of firm – social enterprises – raises the question about if this hybrid form might be a development in favour of higher societal impact of SBSR. While traditional SMEs clearly follow a strict business logic, social enterprises have the dual goal of generating benefits for the SME, but also for society. The SBSR literature has been argued to develop reactively (Soundararajan et al., 2018) and we see the inclusion of this new organisational form in our review as a recognition that in terms of size and approach to activities there are many similarities between the attributes traditionally associated with SMEs/small businesses and those of social enterprises. In Figure 3.3 we visualise the different organisations, all assumed to have fewer than 250 employees, on a continuum based around their primary value creation logic, from the business case to



Figure 3.3 Organisation type and orientations related to value creation.

the social case. While SMEs traditionally have a market orientation and non-profit organisations have a societal focus, social enterprises can be placed in the middle of the continuum.

SME managers have the potential to significantly increase the positive impact of their firms CSR activities, by raising their awareness and understanding of the concrete nature of the SBSR activities and their impact on specific stakeholders (Drews, 2010). There is a need for a far more focused and purposeful attempt by academic researchers to capture the nature and degree of positive societal impacts resulting from SBSR, reflecting the need for more active management and evaluation of the societal impact of specific CSR initiatives/activities (Drews, 2010).

For future research it would be useful to further explore which theoretical perspectives and research designs are most effective at revealing concrete positive societal impacts resulting from specific SBSR initiatives. The results of this review suggest that there is significant potential for both qualitative and quantitative studies that are focused on specific CSR initiatives by SMEs and their societal impact. Qualitative research would be exceptionally well-positioned to understand how specific types of CSR create societal impacts, thereby showing the underlying mechanisms associated with social input, process and benefit impacts. Qualitative research could also provide very important insights into why SME (owner-) managers choose to focus on the CSR initiatives they do, in relation to specific types of societal impact, as understood within the local context of the focal SME.

At the same time, quantitative research would be needed to assess the degree to which there are general patterns in the link between specific CSR initiatives and the three types of societal impact explored in this study. The point here is that there is evidence that SME (owner-) managers in different countries (Spence et al., 2000; Fassin et al., 2015; Baz et al., 2016) and cultural groups within a country (Lorenz et al., 2016) can be expected to take very different views on the necessity for and ideal type of CSR to which to contribute/participate in. The increasing transition to a circular economy (Ciulli et al., 2020; Geissdoerfer et al., 2017) and the topics surrounding the triple bottom line (Depken & Zeman, 2018), as expanded and specified in the UN Sustainable Development Goals (UN, 2021), may prove rich contexts within which to conduct further empirical research on the societal impact of SBSR. This chapter in keeping with the work of Drews (2010) encourages future research that would focus on specific SBSR activities/initiatives and seek to understand how their societal impact might be effectively measured, evaluated and managed.

Making progress requires researchers to carefully consider the design of their studies, so that it is possible to link specific CSR initiatives and activities to concrete societal impacts, such as those identified in the UN Sustainable Development Goals (UN, 2021). Only when this is done will

it be possible to assess the societal impact of SME CSR and thereby enable SME (owner-) managers to take a more managerial approach to managing their CSR activities in pursuit of specific societal impacts (Drews, 2010).

Takeaways for the society-level impacts of CSR

The findings of this review suggest that there is a need for CSR researchers to far more actively focus on specific CSR initiatives of SMEs in different national or subnational contexts that represent coherent institutional contexts. Research that takes this approach will be able to far more effectively identify the impact of specific types of CSR initiatives on society. This would help address the lack of clarity about the effectiveness with which specific CSR activities contribute to impact in relation to specific societal challenges. Currently SME CSR is understood as primarily contributing social input impacts through philanthropy, community involvement, providing sustainable employment, sponsorships and increasing responding to customer needs. At the same time SME CSR activities to a lesser degree are impacting social processes through philanthropy, providing sustainable employment and community involvement. While the impact through societal benefits is primarily driven by philanthropy and providing sustainable employment. The stakeholders that benefit most from these impacts are the local community, employees and consumers/customers of the SMEs, as well as favoured charitable organisations. This confirms the local nature of SME CSR activities and as a result the local impact of SME CSR initiatives. This suggests that future research on SME CSR needs to be designed in such a manner to capture specific local CSR activities and the associated local impacts of these efforts. Returning to the observation that the UN Sustainable Development Goals (UN, 2021) represent the most detailed specification of societal challenges that SME CSR could seek to impact, this means that local interpretation of the 17 Sustainable Development Goals will be needed if impacts across national and sub-national contexts are to be assessed collectively.

Note

Please note that references for all the literature included in this review are available via Lindeque, Samuel and Kraft (2022), published as supplementary material online.

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Appendix A. Summary of codebook for project

Table 3.9 Summary codebook for study organised by code categories

CSR Types	Stakeholders
SME Specificity	Civil Society
Philanthropy	Community
Sponsorship	Employees
Taxation Compliance	Consumer (B2C)/Customer (B2B)
Sustainable Employment	Suppliers
Responding to Customer Needs	Multiple (Indirect reference)
Product & Service Transparency/Quality	Charitable and Non-Profit Organisations
Ethical Advertising	(Senior/Owner) Managers
Corporate Citizenship	Natural Environment
Reducing Noise Pollution	Shareholders
Community Governance	Government
Supporting Education	Family Owners
Volunteering	Retailers and Distributors
Employee Welfare	Undefined (Indirect reference)
Gender Equality	Impact Source
Customer Welfare	SME
Employee Development	SME (Owner-) Manager
Anti-corruption Efforts	Impact Types
Filling Institutional Voids	Societal
In-kind Donations	• Social Inputs
Advocacy/Cause-related Marketing	• Social Process-related Criteria
Community Involvement	• Social Benefit Criteria
Good-will Initiatives	Environmental
Direct Investments	Economic Development
Serving Disadvantaged Population	Social Capital
Research Design	Financial
Qualitative Research	Nonfinancial
• Interview-based	Evidence for Impact
• Documentary Evidence	Qualitative
Quantitative Research	Quantitative
• Regression Analysis	Theoretical Foundation
• Structural Equation Modelling	Stewardship Theory
• Econometric Model	Enlightened Self-Interest Model
Research Design (continued)	Theoretical Foundation (continued)
• Database Data	Ethical Responsibility Theory

(Continued)

Table 3.9 (Continued)

Mixed Method Designs	Queen Theory
• Survey/Questionnaire	Strategic Management
• Interview-based	Theoretical Good Management Theory
• Repertory Grid Technique	Slack Resource Theory
• Communication (Conversations, Email, Telephone Calls, etc.)	Stakeholder Theory
• Mediated Data (Documents, Media Articles, Websites, etc.)	Socioemotional Wealth Theory
• Focus Groups	Social Network Theory
Conceptual/Theoretical	Institutional Theory
Review Paper	Resource-based View
Opinion Commentary	Governance Theory
Paper Section	Corporate Citizenship
Conceptual Foundation	Economic Responsibility Theory
Research Design	SME Ownership Type
Findings	Black/Minority Owned
Discussion	Family
Knowledge Claims	Nonfamily
Time Period	Sole Proprietor/SIE
1950–1979	Industry Type
1980–1998	Manufacturing
1999–2003	Services
2004–2008	Geographic Locus of Impact
2009–2013	Local
2014–2018	Regional
2019–2020	National
	International
	Unclear
