

CORPORATE SOCIAL RESPONSIBILITY IN ROMANIAN SMALL AND MEDIUM-SIZED ENTERPRISES – ARE WE THERE YET?

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Abstract. *Sustainability has become an important aspect of any company, regardless of industry or size. The endeavors of the European Commission to implement sustainability principles across the entire business environment have intensified, especially for small and medium-sized enterprises (SMEs). The SME sector significantly impacts environmental degradation, causing the depletion of natural resources. Therefore, these firms need to implement corporate social responsibility (CSR) actions. Because the concept of sustainable development has not achieved its full potential in the SME landscape in Romania, further insights into internal green perceptions and behaviors are needed. Thus, the main goal of the current paper is to understand how Romanian SMEs perceive corporate social responsibility. The paper looks at the most common actions taken to protect the environment and limit resource usage, investment level, future plans regarding carbon emissions reduction, and the barriers to being more eco-friendly. It also offers an updated outlook on firms selling green products and services. The data used for analysis comes from Flash Eurobarometer 498, a European Union survey conducted by the European Commission in 2021. The main findings revealed that, at the declarative level, national SMEs are taking measures to limit their environmental footprint. However, considering investment level and future plans, a gap between talk and action is also evident. The main barriers identified are the complexity of legal policies, the inappropriateness of environmental legislation, and the lack of skills and financial resources. Furthermore, data analysis confirmed that the green market is still developing compared to other European countries. This paper focuses on Romanian firms as more knowledge is needed on this topic locally. The results presented offer relevant insights regarding the ecological behavior of SMEs, with significant implications for the business environment. This paper is the first step in encouraging the transition to sustainable business models for Romania's companies of all shapes and sizes.*

Keywords: *corporate social responsibility; environmental protection; green market; small and medium-sized enterprises; sustainability.*

Introduction

Sustainable marketing has become a popular marketing and management research agenda topic. The shift from green marketing to sustainable marketing represents an important step for society, because it symbolizes the transition from minimal measures, that only reduce environmental degradation, to radical changes in the behavior of consumers and companies (Peattie, 2001). When it comes to the business environment, more and more companies are starting to include sustainability principles in their operational strategies, taking real action to protect the environment and reduce their carbon footprint. As a result, for organizations to be successful and profitable in today's world, doing good has become mandatory.

While customers are changing their shopping behavior and consumption routines, companies are making responsible decisions considering the current ecological and social issues. By doing so, companies and firms realize that profit matters and protect future generations. Paying attention to environmental protection can bring multiple benefits: from gaining respect from customers and other stakeholders to achieving competitive advantage, attracting top talent, reducing costs in the long term, and increasing brand reputation in the market (Pujar et al., 2003; Luo & Bhattacharya, 2006).

Compared to multinational corporations, it seems that small and medium-sized enterprises (SMEs) are one step behind when it comes to corporate social responsibility (CSR) adoption. To add more, the literature on this topic is rather scarce compared to big firms. Because there are so many SMEs worldwide, their impact can be perceived as both an asset and a liability. On the one hand, these businesses offer multiple economic and social advantages regarding local development. Nevertheless, on the other hand, they also use an excessive volume of natural resources, putting a strain on the environment. For this reason, they are expected to become more responsible for resource management across all business stages, from product planning to final disposal.

Considering both the limited research on the topic and the significant environmental impact, this paper aims to address the lack of insights regarding CSR implementation for Romanian SMEs. The data analyzed is part of the Flash Eurobarometer 498 survey conducted in 2021 across all European Union member states. The main variables discussed are actions taken to protect the environment and limit resource depletion, level of investment so far and plans for the future to reduce carbon emissions, and barriers to being more eco-friendly. The current study also offers an updated outlook on the green market in Romania, with a section dedicated to enterprises selling green products and services.

The research is structured in the following way. It starts with a literature review of local and international studies concerning sustainable development and the business environment, focusing on SMEs. Following that, the methodology and data collection process are summarised. Next, key results are presented and discussed in line with findings from other studies. The paper concludes with a summary of findings, highlighting areas for future research, study limitations, and policy implications.

Literature review

Nowadays, any type of development that is not sustainable will do more harm than good. The concept of sustainable development concentrates on three main pillars: economic, environmental, and social (De Grosbois, 2012). This translates into caring for the planet, profits, and people. Attention to current environmental and social problems has become a key differentiator for business organizations. Citizens appreciate firms that care for others and do not focus solely on increasing their revenues.

Just like the concept of sustainable development, the term corporate social responsibility (CSR) has received much attention recently from researchers and marketing specialists. According to Carroll (1991), CSR consists of four fundamental elements: economic, legal, ethical, and philanthropic. The economic component represents the core of the business, more specifically, making profit by producing products and services that cater to customers' needs. The legal component is about respecting the business climate laws and regulations implied at local and international levels. The ethical component refers to doing the right thing at a societal level. Furthermore, based on the philanthropic element, companies are expected to be "good corporate citizens" by improving the well-being of communities (Carroll, 1991, p. 42).

The pressure on companies to adopt sustainability principles has intensified, mainly due to the alarming rate of socio-environmental degradation, concerning climate change, loss of natural resources, unfair trade, and human rights challenges. The literature review search revealed some positive findings, highlighting that "a growing number of companies are implementing CSR initiatives and are improving their efforts to become more sustainable" (De Grosbois, 2012, p. 896). However, the main research limitation of studies concerning CSR implementation is that most focus on multinational corporations. Therefore, papers on small and medium organizations and sustainable development are neglected at both local and international levels. Clemens's (2006) literature search found only two studies on the link between green behavior and small firms. A similar finding resulted from Leonidou and Leonidou's (2011) biographical analysis. Investigating more than 500 articles from 119 academic journals published between 1969 and 2008, the authors concluded that most of these studies focus on medium and large-sized organizations. Surprisingly, 11 years later, Martins, Branco, Melo and Machado (2022) confirmed that the number of available studies on small firms continues to be very low.

On the one hand, CSR implementation can benefit society and organizations, impacting both micro and macro levels. According to Cronin, Smith, Gleim, Ramirez, and Martinez (2011), companies that adopt green marketing strategies are "likely to achieve greater financial gains and market share, high levels of employee commitment, increased firm performance and increased capabilities" (p. 163). Other specialists confirmed that pro-environmental practices could help with resource management, thus "increasing productivity and reducing costs" (Fraj, Martínez, & Matute, 2011, p. 349). Concerning small firms, a study on the steel industry highlighted a positive correlation between green involvement and financial performance (Clemens, 2006). This result encourages small and medium-sized firms, as they could benefit from introducing green actions into their business plans. A more recent study on all European Union member states added some further benefits of implementing resource efficiency measures across SMEs:

competitive advantages, respecting the law, increased sales, and better opportunities in the market (Zamfir et al., 2017).

On the other hand, the main barriers to CSR adoption discussed in the literature are “limited resources in terms of staff, money, and time, lack of interest and need, and no requests by customers or management” (Sheldon & Park, 2011, p. 402). Regarding SMEs, the key inhibitors to pro-environmental actions are “the absence of an institutional environment, the absence of perceived business benefits deriving from sustainability practices, and the unavailability of framework and guidelines to support firms, specifically in terms of planning, monitoring and evaluating” (Martins et al., 2022, p. 3). Another issue identified by researchers is that, although firms have a favorable attitude towards CSR, acting, measuring, and reporting are very difficult (De Grosbois, 2012). According to De Grosbois’s (2012) research on the global hotel industry, reporting responsible actions is challenging because of “different methodologies applied, different measures used and lack of clarity concerning the scope of reporting” (p. 896). Other specialists have highlighted that the main problem associated with CSR is difficulty in tracking and measurement (Sheldon & Park, 2011). Therefore, it could be argued that more clarity and guidelines are needed to evaluate the green performance of business organizations.

Evidence provides some opposing results concerning the link between the company’s size and CSR participation. On the one hand, specialists argue that bigger firms are more likely to be pioneers in the CSR domain (Martins et al., 2022). On the other hand, some researchers have concluded that small firms implement more CSR activities than bigger organizations (Carey et al., 1997). However, most studies have confirmed that SMEs are one step behind in incorporating CSR actions (Zamfir et al., 2017). According to Katz-Gerro and López Sintas (2019), although SMEs understand the advantages of CSR measures, many of them “are still failing to implement change actively” (p. 486). One possible explanation could be that most of these firms are preoccupied with their daily activities and surviving in the market; therefore, they may find it discouraging to prioritize sustainability. Moreover, this process takes a lot of time, resources, commitment, and knowledge.

Undoubtedly, SMEs play a major role in social and economic development. For this reason, The European Commission (2022) describes Europe’s 23 million SMEs as “the backbone of the European Union economy” (p. 1). Firms of small and medium sizes can hold a central transformational role in the local society. Their development is essential for increasing prosperity and competitiveness by creating jobs and social stability. Nevertheless, SMEs can also have a huge environmental impact because of their substantial presence worldwide. European SMEs are estimated to cause more than two-thirds of industrial pollution in the continent (OECD, 2018). Therefore, addressing current environmental and social issues is no longer an option, becoming mandatory for SMEs. The new “SME Strategy for a sustainable and digital Europe” developed by the European Commission further highlights the need for action.

Like everywhere in Europe, most of the businesses in Romania are SMEs. They amount to 12% of the total turnover of Romanian companies, creating more than 880.000 jobs (Vasiliu, 2021). In 2019, their total number was around 670.000, representing more than 90% of the total business market in Romania (Vasiliu, 2021). According to the National Trade Register Office (ONRC), the number of new companies established in

2020 has dropped by around 18% compared to the previous year, probably driven by the pandemic context (Vasiliu, 2021). These firms are a great source of innovation, contributing to the country's socio-economic development.

The "White Paper of Romanian SMEs", launched in 2021 by the National Council of Romanian Small and Medium-Sized Private Enterprises (CNIPMMR, 2021), revealed that almost half of all national SMEs reduced their activity last year. Figure 1 below presents the complete activity status of Romanian SMEs during 2021.

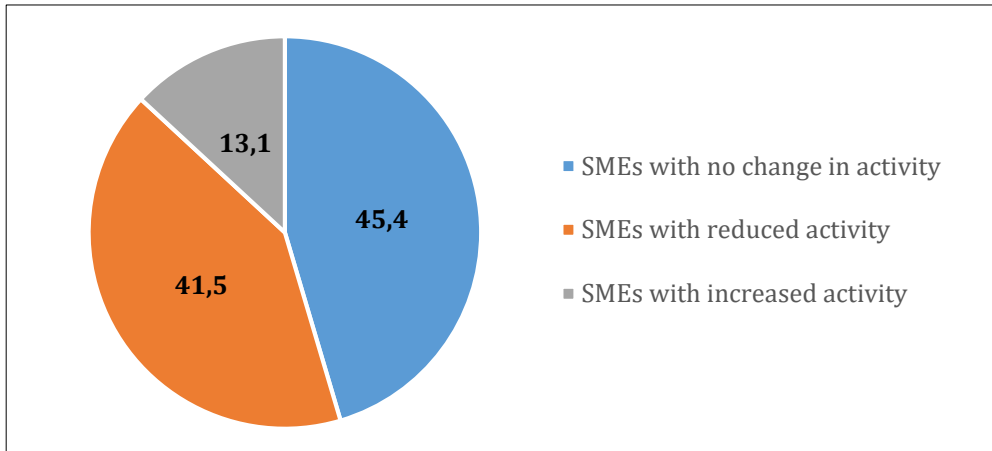


Figure 1. The activity status of SMEs during 2021 (CNIPMMR, 2021, p. 7)

The same report highlighted that the behaviors and achievements of Romanian SMEs are impacted negatively by the uncertain future (51%), decreasing local demand (47%), limited staff resources (44%), bureaucracy (42%), unfair competition (41%), rising expenditures (36%) and taxes (31%) (CNIPMMR, 2021).

According to Marchis (2016), the entrepreneurial climate in Romania is still developing, being defined by "greater caution, reduced liquidity, reduced flows of foreign capital, and more stringent regulations and actions that minimize risk, but reduce capital" (p. 88). Similarly, Zamfir et al.'s (2017) cross-cultural study mentioned that Romania is one of the few countries with a very discouraging framework for adopting circular economy activities. The authors added that "the participation of SMEs from Bulgaria, Hungary, Poland, Romania, and Slovakia with regard to circular economy is the weakest in Europe, regardless of the sector of activity, size or turnover of the company" (Zamfir et al., 2017, p. 12).

The literature review search on CSR and SMEs has revealed a significant knowledge gap. Little is known at a local level about how small firms perceive sustainability and their attitudes and expertise on ecological behavior. Therefore, it can be concluded that conducting a study on this topic is relevant and necessary. It is vital to foster public debate on this subject, considering the economic grants offered by the Government and the pressure from stakeholders. Additionally, environmental damage in the country is on the rise, and a rich biodiversity area is at stake.

Data analysis and findings:

As mentioned previously, this study focuses on SMEs because these firms play a major role at a local level, in terms of both economic and social development, as well as current ecological problems. For an entity to be considered a small or medium-sized enterprise, a few conditions must be achieved regarding turnover and number of employees. For the current research, the definition provided by the European Commission is taken into account; therefore, SMEs are firms that have “less than 250 employees and that do not exceed 50 million euros of annual turnover or 43 million euros of total annual balance” (Bassi & Dias, 2020, p. 2530). Although definitions may vary slightly locally, most are based on the number of employees and the organization’s financial results.

The data analyzed is part of the Flash Eurobarometer 498 survey called “SMEs, green markets & resource efficiency” (European Commission, 2022). The fieldwork occurred between November and December 2021; the report was published in March 2022. The main research themes are related to resource efficiency actions and the market of green products and services. The survey was implemented across all 27 Member States of the European Union, including Romania. 13,343 telephone interviews were recorded with respondents from all countries in their native language. In Romania, 584 SMEs from various industries were interviewed.

Although European Commission reports provide beneficial and updated information regarding the opinions of citizens, households, and companies, they are not very popular across marketing and management studies. Regarding the specific Flash Eurobarometer editions, only three studies were identified in the literature (Zamfir et al., 2017; Katz-Gerro & López Sintas, 2019; Bassi & Dias, 2020). These studies offer a full view on environmental practices across all European Union countries, making relevant comparisons between states. However, the current study is country-specific to dive deep into Romanian SMEs’ climate. The transition towards a sustainable society will smoothen if local SMEs receive the necessary attention and resources. To add more, the interest of citizens is increasing when it comes to eco-friendly companies.

Thus, the main objective of the current paper is to offer an updated perspective on how Romanian SMEs perceive corporate social responsibility. The main topics analyzed are actions taken for resource efficiency, level of investment so far, and future measures to reduce environmental footprint, as well as impediments to sustainable development. The study also offers a dedicated section on the green market in Romania. In order to achieve the aforementioned goal, the data sets are analyzed and interpreted with the help of SPSS software.

The first section looks at the actions taken by the companies to limit natural resources usage and become more eco-conscious. The related question is a multiple-choice one, therefore, the respondents can select all options that apply from a list of 9 actions. Data analysis revealed that, when it comes to Romanian SMEs, the most mentioned activities are waste minimization (75.3%), saving materials (72.3%), and energy conservation (69.9%). At the other extreme, the least mentioned activities are using mainly renewable energy sources (11.0%), changes in product design (35.1%), waste and residue selling (43.7%), and internal recycling (44.3%). Therefore, almost 7 times more respondents are minimizing waste than those who predominantly function on renewable energy. First of all, Romanian SMEs seem more likely to take part in actions that do not require

drastic changes in their operational structure or do not significantly impact the environment. Minimizing waste or materials usage can be perceived as rather superficial compared to changes in product design or energy sources. Second of all, it comes as no surprise that the least number of Romanian SMEs are using renewable energy, considering that Romania is one of the few countries in Europe without a clear decarbonization strategy regarding the transition from traditional and polluting energy sources, like coal, to green energy (Greenpeace Romania, 2021).

In order to quantify the number of actions taken, responses were grouped into four categories: “many activities” (9-7 actions picked), “some activities” (6-4 actions picked), “few activities” (1-3 actions picked) and “no activities” (0 actions picked). The results are presented in Table 1 below.

Table 1. The number of actions taken by Romanian SMEs (Source: Authors' own research results/contribution) (Author's Own Source)

Number of activities	Percentage
Many	57.5
Some	22.4
Few	11.5
None	8.6

As highlighted above, less than 10% of companies (50 respondents) did not participate in any type of behaviour related to environmental protection and resource conservation. Overall, it seems that most of the SMEs interviewed have taken many or some actions; therefore, it could be argued that they are actively participating in saving the planet. Another promising result is that the number of those who did not pick any action decreased compared to the previous survey edition.

The next question concerns the average level of investment in pro-environmental measures over the past 24 months. The response options are related to annual turnover: “less than 1%”, “1%-5%”, “6%-10%”, “11%-30%”, “more than 30%”, and “no investment”. Compared to the previous question, which highlighted some positive findings, actual investment in resource efficiency actions remains quite low. For example, around a third of all respondents have not invested anything in the past 2 years (30.5%), while the majority invested less than 5% of their yearly revenues (58.4%). Only 12 companies mentioned investing more than 30% of their annual revenues in pro-environmental activities.

These differences could portray a potential gap between attitudes, perceptions, and real green behavior. This imbalance is further highlighted when analyzing the responses concerning plans and strategies for the future to reduce carbon footprint and gain climate neutrality. Data analysis revealed that the number of Romanian SMEs that do not have a green strategy, but are planning to act, is almost equal to the number of those which do not have a green strategy and are not planning to invest any resources in this direction (around 35% of all SMEs questioned). Around 5% of all respondents declared they were already carbon neutral.

Because of this gap between talk and action, it might feel that companies give society “mixed signals” (Elving et al., 2015, p. 118). Therefore, if firms present themselves as eco-conscious and socially responsible, this does not automatically mean they are doing anything to save the planet and achieve sustainable development (Elving et al., 2015). Multiple studies on green consumption have confirmed that this gap is not only present in the behavior of companies, but also in customers or households. According to Aertsens, Verbeke, Mondelaers, and Van Huylenbroeck (2009), „the gap between intention and behavior is larger in the Southern countries, due to a higher degree of uncertainty and the lower availability of organic food in these countries” (p. 1153).

The next part of the paper is about the barriers respondents perceived in implementing resource efficiency actions. Like the first question, respondents could choose from a list of 9 impediments. Most mentioned answers are the complicated administrative and legislative policies (53.0%), the inappropriateness of environmental legislation with regards to SMEs (37.4%), outdated technical details (36.8%), lack of expertise (35.9%) and limited financial resources (35.7%). Respondents often mention these barriers from CSR studies, especially the issue of limited time, money, and staff resources (Coles et al., 2013).

And finally, the last section of results is dedicated to the Romanian green market, specifically SMEs selling ecological products and services. The main findings are summarised in Figure 2 below.

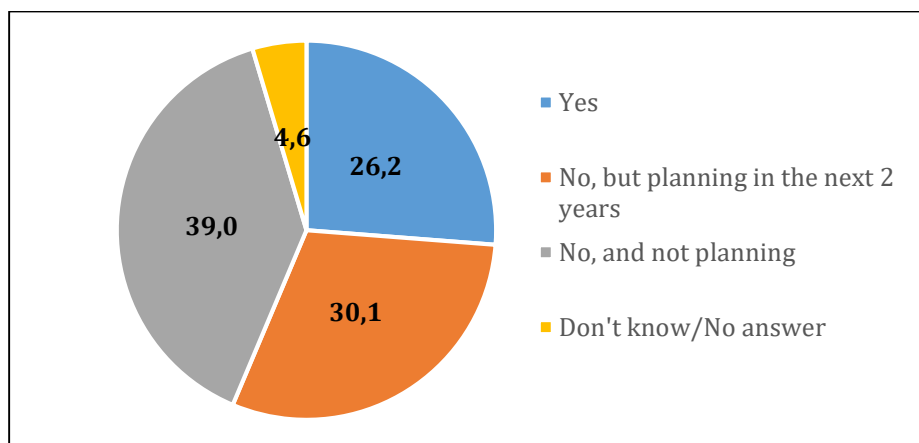


Figure 2. Responses to the question “Do you offer green products and services?”
(Source: Authors’ own research results/contribution)

As illustrated in the figure above, a total of 228 respondents (39.0%) have mentioned that they do not plan to sell green products or services. From the total sample, 26.2% declared they are already part of the green market, while around a third are planning to join this segment in the next 24 months. Compared with other European countries, Romania is among the last 5 countries in terms of SMEs already in the green market. Almost two times more companies in the Netherlands or Austria sell green products and services than in Romania. In these countries, the organic sector is far more developed. Therefore, the proportion of SMEs not offering green products and services is quite high compared to other countries. By domain, the food industry is the most developed in green presence.

To add more, Romania is also ranked first in the EU regarding the number of companies not offering eco-friendly goods but want to join this market in the next 2 years. Future investigation is required to understand how this transition can become a reality faster.

Conclusions

The current research examined how small and midsize firms perceive sustainability-related topics in Romania. This study represents a good starting point, being one of the earliest attempts to understand this research topic at a local level. Findings revealed that most Romanian SMEs are trying to take better care of natural resources by participating in environmental activities. At the same time, a gap between talk and action was identified when considering plans for the future and the level of investment. To add more, a few barriers to CSR adoption were highlighted by respondents. In order to find the right solutions internally, qualitative and quantitative data are required shortly. The link between sustainability and SMEs must be better understood to support the transition toward a sustainable country. Most importantly, the inhibitors mentioned by the SMEs interviewed need to be transformed into challenges to overcome.

Although the present paper offers relevant insights regarding the ecological behavior of Romanian SMEs, some important limitations are worth mentioning. For instance, the current study relies on secondary data analysis. Future studies should implement primary data collection to compare findings with Flash Eurobarometer reports. To add more, there are some knowledge gaps, for example, the main drivers of sustainability were not investigated. This topic should be included in future research to understand what drives companies to be more socially responsible. Also, this study does not analyze differences in industry type, region, or number of employees. Therefore, other papers could focus on specific comparisons because CSR implementation may vary based on country, culture, or industry, other papers could focus on specific comparisons. The truth is there are many topics left to be discovered to achieve sustainable development at a business level and further on at a national level, therefore protecting the environment and the wellbeing of society.

We hope the presented findings are useful for those interested in stimulating green behaviors in markets where public eco-consciousness is not that developed, including Romania. As mentioned by Marchis (2016), “the framework under Romanian entrepreneurs operates is still very unsafe and unpredictable” (p. 94). However, although sustainability is harder to achieve in practice than the theory prescribes, in the end, it offers a valuable and safe development for businesses of all types and sizes, together with securing the prosperity of future generations.

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