

## SMES AND SOCIAL RESPONSIBILITY: DOES FIRM AGE MATTER?

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**Abstract.** *Corporate Social Responsibility is a well-established concept, covering a wide range of actions practiced for many years in western countries; at European level, social responsibility is a philosophy, a way of ethic and responsible behavior which covers all aspects of the relationship with own employees, clients, shareholders, stakeholders, local communities. However, in Romania, the concept of social responsibility has emerged after 1990, along with the set-up of many NGOs and the entrance of multinational companies. After 2000, many other Romanian business companies, both large and SMEs, started to involve in actions of social responsibility, especially for improving the environment, adopting social measures for employees etc. The main purpose of our paper is to investigate practices and actions related to social responsibility, which are undertaken by SMEs, and to reveal which factors really matter in determining different degrees of involvement in CSR actions. Nevertheless, the level of social responsibility actions undertaken by SMEs often depend on the decisions of their managers and the value orientation of the entrepreneur seems one of the most prominent factors driving CSR actions. However, the younger a firm the less likely it is that it gets involved in CSR. In this paper, we investigate the relationship between the firms' age and the level of their social involvement. We expect to find out that young ventures display a weaker propensity to get involved in social responsibility actions. In order to validate this hypothesis, we use survey data collected during July – September 2014, from 48 SMEs operating in Oradea, Romania. Our findings reveal that there are significant differences between newly*

*established ventures and those with a longer history in several directions related to their CSR profile. Managers of young firms are more inclined to consider that producing social welfare is the sole responsibility of government, and therefore the firms they own and themselves are significantly less involved in CSR actions. Nevertheless, our conclusions based on both theoretical synthesis and our analysis suggest that including business ethics and social responsibility related aspects in educational programs for entrepreneurship would reinforce such approach on behalf of new firms. A strategic approach to CSR from the beginning of the activity of a company is likely to improve the impact of such initiatives on the community and contribute to deeper and earlier involvement of SMEs in social responsibility actions.*

**Keywords:** *CSR; SMEs; entrepreneurship; firm's age; survey; Oradea; Romania.*

## **Introduction**

Last decades have witnessed dramatic changes in the relations between the private sector, public authority, and civil society. Companies were challenged not only by the major processes occurred at the end of the twentieth century, such as globalization, deregulation, and privatization, but also by the society's expectations regarding firms' contribution to the public welfare and social involvement. Although this social involvement has existed since the beginning of the capitalist organization, its comprehension was rather in philanthropic terms, in a paternalistic and responsive framework. However, nowadays, the theory and practice of companies' social involvement speak about models, rights, obligations and behaviors of the companies within the society.

All these realities, together with the increasing dynamism of contemporary societies, have run to a new approach regarding Corporate Social Responsibility (CSR). Through CSR, companies have admitted that their role and impact on the economy and society can no longer reside only in seeking profit and gaining market shares, and they have a responsibility in social and environmental issues (Szegedi, Fülöp & Bereczk, 2016). Moreover, the inclusion of these concerns in business strategies could be crucial in ensuring the long-term success of these companies. According to Rochlin and Christoffer (2000), CSR has gained importance due to globalization and increased competition, to amplified size and influence of multinational corporations, while restricting and redefining the state's role in economy and society, increasing the activism of civil society at the national and global level, and the growing importance of creative activities.

Gradually, large companies started to implement CSR processes such as public commitments to comply the standards, community investments, conforming and fostering stakeholder's involvement, and systematic public reporting on social and environmental performance. CSR has long passed, theoretically and practically alike, the area of philanthropy, money donations and charity actions. CSR has become an active way to include the interests of stakeholders, a way to keep the competitive advantage, to reconcile the profit's objective with long-term strategies. The natural consequence was that CSR has become an object of study, public debates, and political actions, but also a matter of governance in most of the world's economies, in regional and global organizations. According to Zadek, Pruzan and Evans (1997) the shaping of

CSR started from redefining *values*, continued with *strategies*, and was adjusted for the effect of the *public pressure*.

### **Social responsibility: from MNEs to SMEs**

Defining CSR is not an easy task, the approaches are various and, sometimes, controversial (Vo, 2011, p.89). Moreover, excessive use of the acronym CSR instead of the complete and actual term "corporate social responsibility" is not only exaggerated, but it indicates that the meaning and its intrinsic value are neglected or approximate (Roberts, 2003; Fischer, 2004). According to Castka et al. (2004), there are also overlaps and confusions with similar terms and definitions used in related fields, such as corporate sustainability, corporate social performance (Clarkson, 1995) or corporate social responsiveness (Arlow & Gannon, 1982), corporate citizenship (Matten & Crane, 2005), triple bottom line or social responsible behavior. As Dahlsrud (2006, p.6) underlined "the challenge for business is not so much to define CSR, as it is to understand how CSR is socially constructed in a specific context and how to take this into account when business strategies are developed".

The most frequent approaches on CSR refer to the efforts of the organizations to find an equilibrium between economic, environmental, social and legal requirements, to get involved and consider the stakeholders, and to get community something in return (Goessling & Vocht, 2007), a way of being for the firm (Gazzola & Mella, 2006, p.19). Jones (2005) approaches CSR through the stakeholder theory: either a voluntary engagement of the management toward the thirds/stakeholders, either as a business behavior considering that voluntary compliance to these principles and the involvement of employees, customers, suppliers, communities, brings additional benefits to the firm (Longo, Mura & Bonoli, 2005; Vo, 2011).

According to International Organisation for Standardization (2016), the purpose of social responsibility is "to contribute to sustainable development, to take into account the expectations of stakeholders, to be in compliance with applicable law and consistent with international norms of behavior, and to integrate all of this throughout the organization and practice it in all its relationships". United Nations Organization consider that companies have to manage their operations so they ensure the economic growth and competitiveness in the same time with voluntary actions for environmental protection and promoting social responsibility (Aston & Anca, 2011), while European Commission defined social responsibility as "the responsibility of companies for their impact on society" (European Commission, 2016).

Certainly, the term CSR directly refers to the activity of large, multinational corporations, but there are opinions considering that the term could be extended to other businesses, regardless of size, origin or objectives of the involved stakeholders. Thus, this shift and broadening of the CSR's meanings started just from the concerns regarding the environment, quality of the social relations, business performance and increasing the influence of stakeholders over the small business behavior. Conversely, there was also a conscious approach of the SMEs managers to comply with the standards imposed by the responsible business governance, to voluntarily incorporate the principles of CSR in daily business (Jenkins, 2006; Spence, 2007; Sweeney, 2007; Olaru, Stoleriu & Şandru, 2011).

Intuitively, SMEs are reluctant to be involved in SR actions, due to their small size and lack of significant human and financial resources (compared to multi-national enterprises - MNEs). Add to this the instability of the business environment, which excessively focus SMEs on survival and short-term actions to the detriment of long-term plans, lack of know-how (or know-who) to integrate SR in daily business, lack of confidence in obtaining immediate and tangible results, difficulty in measuring the intangible benefits and others (Aston & Anca, 2011; Zbucnea & Lazăr, 2010).

On the other hand, unlike large companies, SMEs do not seek formal social responsible behavior; they are better placed in the social environment than MNE and, thus, could achieve results with less effort and more "natural" than large companies could. SMEs have fewer employees, and therefore the spread of this kind of culture is easier; they are more flexible and can identify and respond more quickly to new ideas from the society. In fact, many SMEs' actions are already socially or environmentally responsible (Obrad, Petcu, Ghergheș & Suci, 2011). Therefore, beyond the re-definition, in formal terms, of what they currently do, it could maximize the impact of existing practices in business, the awareness of the benefits of social responsibility (SR) actions among employees and customers, even the positive effects might take a while to manifest. There are also opportunities and challenges for a responsible entrepreneurial activity of SMEs. CSR could become a key competitive advantage in providing profitable and long-term contracts with large multinational companies. From the point of view of large businesses, the reasons to outsource much of the production and/or operational processes require that selected suppliers and subcontractors to observe equally responsible behavior, to identify and mitigated negative social and environmental impacts.

### **Social responsibility and SMEs**

In terms of organization and planning, the CSR activities in SMEs are mainly treated as an *ad hoc* issue (Jenkins, 2006; Zbucnea & Lazăr, 2010), they do not fundamentally define the job description of a certain person, being in charge of the manager / owner or an experienced staff member (Sweeney, 2007; Vo, 2011). In most cases, CSR activities in SMEs are linked to the local community, regarded as the most important stakeholder (Longo, Mura & Bonoli, 2005; Besser & Miller, 2001), through community projects and environmental initiatives (volunteer, charitable donations, recycling initiatives) (Jenkins, 2006; Longo, Mura, & Bonoli, 2005; Sweeney, 2007). For SMEs, the social responsibility means the company's involvement in solving problems and expectations of the local community: supporting local events, creating jobs, economic growth, training and spin-off effects (Jenkins, 2006; Wennekers & Thurik, 1999), or best practices and models for younger generations and potential local entrepreneurs. There are opinions that all these engagements are in fact typical SMEs' objectives and results, and should not be artificially included in the CSR actions (Vo, 2011, p.91).

The second line of action relates to the internal environment of the firm, referring to the organizational culture, but without the rhetorical appearance (suspected by formalism), often encountered in the practice of large corporations (Badulescu & Petria, 2013): interpersonal relationships, close knowledge of employee's profile and expectations, reduced bureaucracy, direct and unmediated communication (Nielsen & Thomsen, 2009). The existence of complex written plans and strategies, results from

detailed and extensive debates, is rather an exception among small firms. SMEs maintain a high degree of optimism and attachment of employees able to boost them in increasing sales, profitability and competitive edge (Davies & Crane, 2010; Vo, 2011). In other words, these organizations focus on finding a dynamic balance between the selection of the most suitable employees and "socialization of these and existing employees into the 'right' values" (Vo, 2011, p.93), including the CSR ones.

According to Mousiolis et al (2015, p.582), strategic decisions in SMEs are taken depending on those factors that matter in their environment (personal feelings, company resources, friends, and family). However, these factors are not so relevant for MNEs that usually value global social issues. Moreover, SMEs relate their involvement in CSR activities to the imminence of a problem and the possibility of faster solving, while MNEs formalizing them by CSR's inclusion in plans and budgets, carefully weighting their effects on overall corporate strategy.

The European Commission Report on SMEs involvement in social and environmental responsibility considers "there is a positive and statistically significant relationship between involvement in external social activities and age of the enterprise [...] the percentage of SMEs involved in these activities increases with the number of years in business operations" (European Commission, 2002, p.25). Moreover, these studies consider that the real involvement of SMEs in SR action is achieved after the first 5 years of activities. Confirming this results, Santos (2011, p.496) states "the involvement of SMEs in the external community is directly related to the size of the company and its operational age". The effect of firm characteristics on CSR involvement was demonstrated also for Romanian SMEs (Saveanu & Abrudan, 2015). Using data regarding the amounts offered by SMEs as donations or sponsorship, the authors proved that the amount donated is explained, mainly, by firm's size (turnover and number of employees) and age.

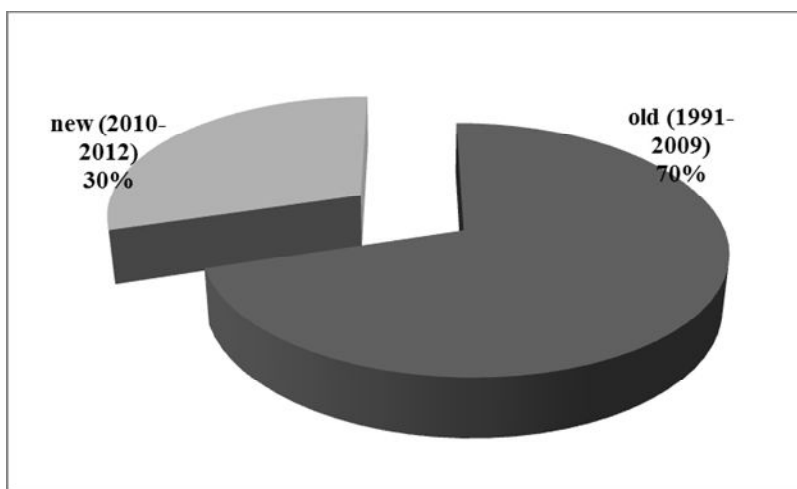
In a study on the influence of Corporate Social (and Environmental) Responsibility on the competitiveness of SMEs in two developing countries (South Africa and Vietnam), Jeppesen, Kothuis & Ngoc Tran (2012) found that the differences in action is evidenced not only between MNEs and SMEs but also within the SMEs (i.e. medium sized enterprises versus small and micro enterprises), "these differences according to size are related to factors such as (a) market relations, (b) age, and (c) the industry" (Jeppesen, Kothuis & Ngoc Tran, 2012, p.143). They found a relation between age, size and involvement of the company in CS(E)R, i.e. an over 10 years old company is likely to be one that reached a medium size, has a significant domestic and international openness, working with large firms and it is clearly involved in CS(E)R activities. Finally, it should not overlook the fact that the increase in age and size involves a greater degree of formality of these CSR actions.

## **Data and methodology**

Our analysis is based on a pilot survey conducted among 42 SMEs from Oradea, Bihor County, Romania. The data was collected on-line and paper based during July - September 2014. The survey aimed at investigating various issues related to the social responsibility of organizations. In this paper, we will focus on investigating and comparing young and older SMEs, regarding issues such as the maturity on social

responsibility orientations, the type, and domains of social responsibility actions, the attitudes of SMEs' managers regarding the role of the business sector in providing social welfare.

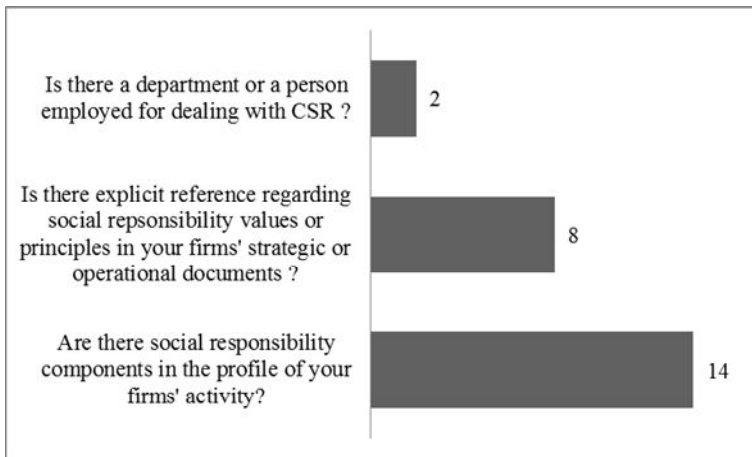
All enterprises in our sample are small and medium in size. The average number of employees is 24, with a standard deviation of 50.03, a minimum of one employee and a maximum of 249. The turnover, calculated in euros, registers an average of 2,084,558 euros, with a standard deviation of 8,579,540.9 euros, indicating a rather large variation of responses in our sample. Regarding the age of the firms, there is also a wide variety, the older being founded in 1991 and the newest in 2012. In order to compare the aspects related to social responsibility, we grouped the firms in two groups: older firms (i.e. which started their activity between 1991 and 2009, and the newer firms, which started their activities after 2010. As presented in Figure 1, most of the SMEs in the sample fall under the older group.



*Figure 1. Distribution of firms in the sample, based on age (percentages)*

## Results and discussion

The questionnaire started with some generalities regarding the strategic approach of CSR related aspects, and then focused on the specific actions organized by the firms. We will comparatively present all these aspects, starting with the level of formal embedment of CSR related aspects in the activity of the surveyed firms. As presented in Figure 2, in most cases the social responsibility is not formalized in the usual activity of SMEs. Solely in two cases there is a person or a department involved in dealing with CSR-related aspects, while in less than half of the sample respondents consider that there are social responsibility components in the profile of the activity. The responses suggest the lack of maturity regarding social responsibility of SMEs, which is in line with other research results reported in the field. Moreover, none of the young firms surveyed has formalized the CSR-related aspects. These findings do not necessarily mean that SMEs have a disinterest in social responsibility issues and that young SMEs are not at all involved in any social responsibility actions, but it is merely the indication of the level that SMEs formalize such an approach.



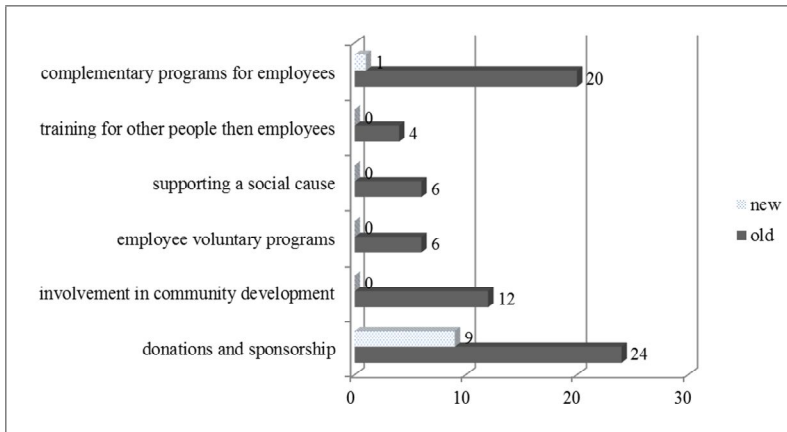
**Figure 2. Level of formalization of CSR in the surveyed SMEs (number of responses)**

Regarding the domains in which SMEs are involved in social responsibility actions, by far, the most attractive is represented by charity. Nonetheless, as presented in Table 1, community development is the preferred domain for new companies, which may suggest a more straightforward approach to social responsibility than charity (a rather contested CSR domain). However, there are no significant differences between the old and the new companies, regarding the involvement in any of the domains of CSR.

**Table 1. Domains of social responsibility actions undertaken by SMEs (numbers of "yes" responses)**

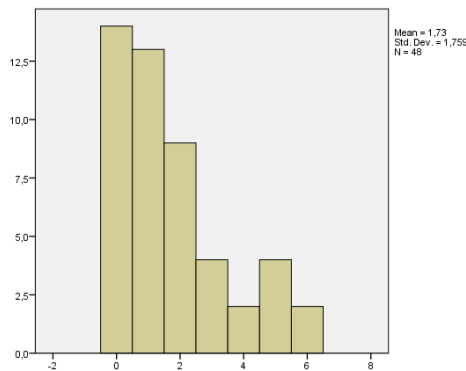
Choices for domains of involvement	Old companies	New companies	Total
Sport	8	0	8
Culture	8	0	8
Environmental protection	8	2	10
Education	8	0	8
Community development	10	8	18
Charity	16	6	22

Questioning whether companies have organized specific CSR actions, the image is much more diverse. Respondents were asked to choose (from a list with seven types of actions) which are the actions they have organized in the last year. The most frequent types of activity (see Figure 3), for both young and older firms, are donations or sponsorships, followed by complementary programs for employees. There was one type of activity not undertaken by any of the firms in the sample, i.e. social marketing campaigns, and consequently, it was eliminated from the figure.



**Figure 3. Type of social responsibility actions undertaken by the surveyed companies (number of responses)**

Based on these registered responses, we have computed a social responsibility action summative scale (Figure 4). There are companies with no activities (i.e. most of them), but meanwhile, there are very involved companies which organize up to six specific types of social responsibility actions. It is possible that some companies are strongly involved in only one type of activity and, consequently, they will score little on this scale, nonetheless, we consider that the propensity to social responsibility actions is a good indicator of their involvement.



**Figure 4. The distribution of the social responsibility action scale**

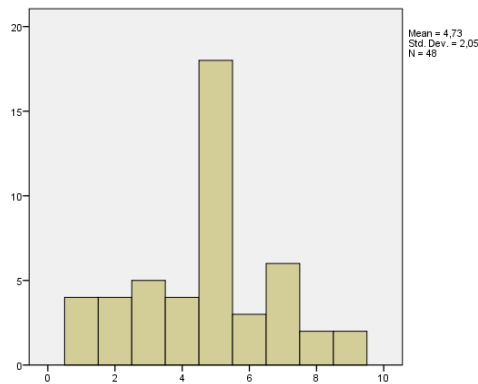
When analyzing the difference between old and new companies, we found a significant difference regarding the number of type of social responsibility actions undertaken. Old firms in the sample undertake significantly more type of actions ( $M=2.18$ ;  $SD=1.9$ ) than new firms ( $M=0.71$ ;  $SD=0.6$ );  $t(43)=3.9$ ,  $p=0.00$ . This finding supports the hypothesis that the age of the firm explains the social responsibility activities.

Moreover, we investigated the attitudes of managers regarding the role of firms in providing welfare. Even taking into account the relative distance between attitude and behavior, we consider that managers who acknowledge their role in the development of the communities are more likely to get involved. This assumption is confirmed by the relation between these two variables. There is a strong correlation between the



attitude of managers regarding the role of firms in collective welfare and their social responsibility actions (Pearson correlation=0.587; sig.=0.00).

Respondents were asked to place their response on a 10 points scale, where 1 corresponds to “collective welfare should be solely the responsibility of governments” and 10 to “collective welfare should be a priority for the business sector”. The responses are presented in Figure 5, showing a rather normal distribution, with a remarkable peak at the average response.



**Figure 5. The distribution of responses on the role of business sector in providing social welfare**

We also tried to investigate the differences between the responses of managers of young versus older SMEs in this regard. Managers of older firms ( $M=5.15$ ;  $SD=2.1$ ) consider in a significantly higher degree that business sector should play an active role in providing collective welfare, than younger firms managers do ( $M=3.17$ ;  $SD=1.5$ ),  $t(45)=2.271$ ,  $p=0.028$ .

These results suggest an effect of the age of the firm regarding the social responsibility actions. The older a firm, the more likely it will undertake some form of social involvement. Moreover, managers of older companies are more aware of the role of the business sector in providing collective welfare, making these SMEs even more prone to be involved in social responsibility actions.

Nevertheless, we have tried to isolate the effect of the age of the firm in explaining social responsibility. In order to do this, we have constructed a linear regression model for the dependent variable *social responsibility action scale*. The independent variables included: age of the SME (the year when it was founded), size (number of employees and turnover), and the attitude of managers regarding the role of the companies in providing collective welfare. The model is described in Table 2, R-square is 0.34, as the model explains 34% of the variation of the dependent variable.

**Table 2. Linear regression model explaining the social responsibility actions scale**

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.158	64.375		-0.065	0.949
Year of founding	0.002	0.032	0.007	0.055	0.957
Number of employees	0.005	0.019	0.696	0.283	0.779
Turnover	-3.146E-08	0.000	-0.669	-0.272	0.787
Collective welfare	0.495	0.114	0.578	4.353	0.000

As presented in Table 2, the only significant variable explaining the social activity scale is represented by the attitude of managers towards collective welfare. The positive effect means that the more managers consider collective welfare should be a priority of firms, the higher is the number of social responsibility actions. We acknowledge that the results in this model should be validated on larger and more diverse samples.

Regarding our hypothesis, the model proves that there is no direct effect of the age of firms and the number of social responsibility actions. Nevertheless, the age of the firm affects the attitude of managers as well, and consequently, the relation should be tested on larger samples. The high impact of the managers' attitude regarding the role of businesses in providing welfare suggests also an educational component in stimulating higher social involvement in social responsibility. Training for entrepreneurship should also include issues related to social responsibility, both theoretically and by examples of practices.

### Conclusions and limitations

In our study, the influence of the firm age on the social responsibility of SMEs is not linear. There are different levels of formalization of social responsibility processes between older and newer firms. While older firms tend to have some reference to social responsibility in their strategic documents and hold departments or people specifically for it, young firms lack this formalization altogether. Regarding the domains of involvement, while young firms are less involved in social responsibility actions, they show a higher interest in community development programs. Considering the forms of involvement, there is continuity between older and newer firms, as they all prefer to offer donations and sponsorships. Nevertheless, new firms are significantly less engaged in social responsibility actions (measured as a cumulative scale), confirming our hypothesis that young firms are less involved in social responsibility actions. However, there is no significant impact of the age of the SME on social responsibility actions, when analyzed along with other factors such as the size of the enterprise and the managers' attitudes regarding collective welfare. Testing these relations on larger samples of SMEs would give a basis for refuting or supporting our hypothesis. The sample size is the main limit of our research, followed by the fact that SMEs representatives surveyed during our study are most probably more opened to the subject of CSR. We would expect that on the total population of SMEs in Bihor County, the involvement in social responsibility actions would be less prominent.

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