

# A Multidimensional Corporate Social Responsibility Study

Maria José Sousa<sup>1</sup> and Teresa Duarte<sup>2</sup>

<sup>1</sup> Business Research Unit, Instituto Universitário de Lisboa (ISCTE - IUL),  
Universidade Europeia, Lisboa, Portugal

<sup>2</sup> Instituto Universitário de Lisboa (ISCTE - IUL)  
Lisboa, Portugal

## Abstract

This paper intends to contribute to a better understanding of the corporate social responsibility (CSR) in Portuguese Small and Medium Enterprises (SME)<sup>1</sup>. In the Portuguese context, where SME represent the majority of companies in the country, the social responsibility is many times confused with philanthropy or patronage, being an occasional practice and not aligned with the company's business. Some authors question themselves if some types of actions can be called CSR or if they are only to be seen as altruism or even political actions in order to achieve business success.

Supported by several case studies in Portuguese SME<sup>2</sup>, some of the questions that led this research were: Do the SME studied have CSR practices? If so, what kind of practices? Which is the content and scope of these practices? Are they integrated with the SME business strategies?

**Keywords:** *Corporate Social Responsibility, strategy, SME, companies, internal and external dimensions of CSR.*

## 1. Introduction

Companies have come to develop an increasing conscience that they can and must assume an active role in society instead of just being an instrument for creating richness. In this perspective, different conceptions have emerged for what is currently designated as "corporate social responsibility" (CSR) and that produces an impact in the company's image and results.

---

<sup>1</sup> The EU defines SME based on employee numbers, turnover or balance sheet total, and ownership. SME have less than 250 employees, an annual turnover not exceeding 40 million Euros or an annual balance sheet total not exceeding 27 million Euros, and is an independent enterprise (i.e. 25% or more of the capital or voting rights cannot be owned by large enterprises) (Jenkins, 2004).

<sup>2</sup> This paper is based on a research held in Portugal with the goal to analyze the implementation of CSR practices by SME.

The CSR can, when integrated in the company's global strategy, promote the relationship between the company and the internal and external environment: customers, workers, partners and suppliers, shareholders and the community – their *stakeholders*.

However, in the Portuguese context, where Small and Medium Enterprises (SME) represent the majority of companies in the country, the social responsibility is many times confused with philanthropy or patronage, being an occasional practice and not aligned with the company's business.

The present article is created based on this statement and supported by several case studies in Portuguese SME. It tries to understand the CSR role in these companies and to answer the question "Do these companies have CSR practices, even if they were not selected for being a role model when it comes to "good practices"? In the end it intends to contribute to a better understanding of the Corporate Social Responsibility in Portuguese SME.

### 1.1 Theoretical model

#### *a. the concept of Corporate Social Responsibility*

The Corporate Social Responsibility constitutes a multidisciplinary concept, with very weak conceptual borders. Bowen in [1] provided the first modern contribution to this topic. He refers that corporate decision making processes have to consider not only the economic dimension, but also the social consequences deriving from their business behaviour.

The CSR concept was developed in the following years with many authors, like [2], [3]. [2] clearly states that in business the social responsibility is only that of using their resources and developing activities that can increase their profits as long as they respect the rules of the game. Therefore, developing any activity that goes against the principle of maximum profit is considered socially irresponsible.

[3] fit in a notion of CSR that is connected to a vision of corporate management in which companies try to develop and guide their practices of social responsibility as to create value for all. The authors underline the positive relationship between social responsibility and business opportunities in terms of market opportunities, productivity, human competence and improvement of the competitive context.

Despite these restricted definitions, the CSR concept is spreading due to policy makers, citizens and companies paying increasingly more attention to CSR, namely with the Green Book that aimed "To promote a European picture for the social responsibility of companies".

Published in 2001 by the European Commission, the Green Book defines social responsibility as "the voluntary integration of social and environment concerns for part of the companies in its operations and its interaction with other interested people" [4]. In other words, to be socially responsible, the important is not only to work according to the current law, but specially to invest in the human capital and in the relations with the *stakeholders*.

The CSR assumes two meanings:

- Firstly, a broaden meaning that includes the company's relationship with society, customers, suppliers, public entities, local communities... – being useful for all the *stakeholders* (external dimension);
- Secondly, a more restricted meaning focused on the company's workers, namely the work conditions, salary, health and hygiene... (internal dimension).

This notion induces a new vision of the company suggesting a bigger involvement and presence in external questions. On the other hand, it associates a social and ethical dimension to the wealth component of the company's profits.

A concept associated with the one of social responsibility is that of enterprise citizenship, that is to say, the company's ability to protect its physical and social environment and to demonstrate its responsibility for the future and stability of the community where they belong to.

In this context, CSR can be defined as a larger concept assuming the liaison between two basic factors: the social function of the company and the enterprise citizenship. The company's first and basic responsibility will be to remain itself in the market, making a contribution to society, generating value, jobs and also improving the quality of life.

However, it must not be forgotten the need to hear the interests of the different parts involved: *the stakeholders*

(workers, customers, suppliers, competitors, community, shareholders) and the State itself. It's important to incorporate them in the planning activities answering to their needs and to the investing shareholders.

#### *b. Corporate Social Responsibility and SME*

Having defined, in general terms, the concept of CSR, and taking into consideration that the European and Portuguese economic tissue is smashingly constituted by SME (respectively 98% and 99% - in [5], it is important to investigate if these companies adopt CSR practices.

Literature review showed that there are a small number of studies carried out in SME, compared with studies made in large companies [6];[7]; [8]; [9]; [10]. Some reasons can be pointed out for this fact: first of all, the concept and the existing instruments of CSR have been developed by and in the context of large companies, being hardly adapted to SME [8] - this is, for instance, demonstrated in a study made by [12] where the language turn out to be a hard barrier to CSR adoption<sup>1</sup>. Secondly, we can't forget that the information is more accessible/available in the case of large companies; there is a bigger visibility of large companies what originates greater "scientific curiosity"; and many SME develop CSR activities, despite the fact that they are not disclosed, namely in the case of flexibility in the work schedule [11]. Related to these ideas, some authors and organizations created interesting expressions like "the quiet social responsibility of organizations" [13], "sunken CSR" [11] or "silent CSR" [8].

Beyond the relatively small number of CSR studies on SME, these companies have some characteristics that condition the nature and the scope of CSR activities. First of all, the entrepreneur has a central role in the development of the organization (specifically in funding allocation), since he usually accumulates owning and managing the company. So, SME are actively managed by the owners, highly personalised<sup>2</sup>, largely local in their area of operations and largely dependent on internal sources to finance their growth [10]. Secondly, SME are more concerned with the stability and prosperity of the local communities because the majority of internal and external customers belong to the involving community. It is also a fact that SME are more vulnerable economically and have

<sup>1</sup> Like Tilley said, small firms are not "little big firms" [13]. Small firms have different needs and they can also play multiple roles – for instance, as innovators in the life-cycle of particular technologies, a mechanism for privatization of state-owned enterprises, a response to global competition, as well as a device for economic regeneration [7].

<sup>2</sup> Some studies (in [16]; [17]) demonstrate that the entrepreneurs' choices condition the type and the extension of involvement in community activities.

little financial resources [11] and long-stated period investments like CSR activities are seen as secondary. Frequently, SME are more worried about their own “survival” then with questions related to social responsibility. We should also keep in mind that SME are more affected by the economic conjuncture and that personal relations are deeper in SME [9], which makes it easier to build a network of relations with the stakeholders. Beyond these intrinsic aspects, other factors can condition the development of the CSR in the SME (European Multistakeholder Forum on CSR, 2004): insufficient knowledge about the relation between CSR and the company’s economic performance; insufficient knowledge from the consumers, the entrepreneurs and the investors about CSR concept; lack of resources (financial, human) to implement CSR practices; absence of instruments that help implement and manage CSR activities, and absence of coherent strategy of public policies about CSR. Other factors make it more difficult to engage SME managers: SME managers rarely have a brand image to protect, so they are unlikely to be affected by adverse effects of poor reputation on brand image; the adoption of a form of management system and the achievement of some form of certification is not a means of embracing and demonstrating CSR in SME because SME often don’t have sufficient human resources to drive such systems-based initiatives through [7].

Regarding these statements, it is important to question if there are CSR practices in SME.

### *c. CSR in Portuguese SME*

The importance of CSR has been growing in Portugal since the European Advice “Lisbon Agenda 2010”, where CSR practices were stimulated in areas like continuous learning, work organization, equal chances in work, social inclusion and sustainable development [15]. As reported in CSR/SME, 2004, this theme is emerging as an autonomous discipline. However, it continues to be treated as a secondary issue by the majority of the entrepreneurs. CSR is not a priority and doesn’t constitute a consistent and voluntary attitude. In many cases, it is moved by interests that are determined by legal regulations that the company follows purely for economic reasons. In this legal context, there is a set of regulations that contribute to promote security and health in the workplace, establishing the balance between work and family and promoting the linking of organizations with the environment. Also a set of control and management systems have been developed to help organizations to be more concerned about social responsibility principles and to go beyond the law [18]. We can point out the ISO 14001 standard for environmental issues, the SA8000 and the AA1000 standards for the social area and the OHSAS18001 standard for matters of hygiene and occupational health.

These standards are defined, monitored and certified in identical ways as the ISO standards for quality.

The situation above is related not only to SME, but equally to large companies. In the case of these last ones, the CSR is being integrated in the companies’ global strategy.

Some data of [16] deserve to be pointed out:

- 2/3 of Portuguese SME have CSR practices, but most part of these are informal;
- The main supported activities are sports and cultural activities, followed by practices related to health;
- The main SME involvement in the community is through donations, but not in a regular way;
- The link between CSR and management is very weak. 79% of Portuguese SME use financial and other resources to promote CSR activities, but without any strategic framing: 24% of the PME because they don’t have a consistent idea about CSR and 36% don’t see any benefit recurrent of the investment in CSR activities;
- According to the external dimension of CSR, the main reasons pointed out are ethics, improvement of relations with community/public institutions, and loyalty to their consumers;
- The main benefits identified for the SME are the improvement of relations with the community/public institutions (40%) and the increase of consumer loyalty. However, 36% have not identified concrete benefits;
- The main barriers are the lack of conscience concerning CSR, the lack of time, human resources and financial resources, and the perception that CSR don’t meet the goals and the core business of the companies.

Some of CSR practices more common in SME are donations, activities regulated by law and the implementation of a code of ethics. But these practices don’t mean high benefits for the organization and they have a very low impact on a long term perspective.

Implementing dispersed CSR practices involving a lot of beneficiaries reduces the real impact of such effort. For instance, the allocation of resources to CSR projects without any strategy and if it will bring direct or indirect benefits for the company generates reduced value and reach [19].

It becomes clear that SME, in contrast with large organizations, don’t maximize the advantages recurrent from the implementation of CSR practices nor have conscience of their importance in terms of their contribution to the increase of competitiveness and to strengthen their market position when integrated within the company’s global strategy

## 2. Method

### 2.1 Methodological Options

After the definition of the concept of CSR and a brief “picture” of its “adoption” by SME, and considering that the empirical object of this research would be some Portuguese SME, we placed, since the beginning, the following question: What kind of methodological orientation should we follow?

Our methodological approach was a qualitative one and we used the method of cases or intensive analysis. The option for a qualitative analysis puts in evidence some methodological and epistemological questions that matters to point out:

1. From the epistemological point of view, the qualitative analysis allows a better knowledge of the situation because of the proximity from the object studied and privileges direct and an interpretative approach;
2. From the methodological point of view, the qualitative analysis is comprehensive and inductive. Therefore, it allows the characterization of certain specificities from particular cases.

The case study – one of the major types of qualitative research – was the chosen research strategy to study SME. As pointed out by Yin, “The case study is an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident” [20]. The evidence from the case studies come from two main sources: documents and interviews (more exactly, semi-structured interviews). The interviews took the form of an open-ended nature [20] where it’s possible to ask key respondents for the facts of an issue as well as their opinion about facts. In the case of documents, they were helpful to corroborate information from the interviews.

The case studies occurred in 13 companies from which documents were collected and interviews made in order to document the evidences.

### 2.2 Measures

To follow the methodological strategy and to work the concept in a practical way, three dimensions were considered: the internal dimension, the external dimension and the environmental dimension of the CSR. The internal dimension is centred on the company’s workers, especially concerning areas like working conditions, wages, health and hygiene, among others. The external dimension integrates the relations between the company and the

external actors: customers, suppliers, public entities, local communities, among others. The environmental dimension is considered transversal to the internal and external dimension (table1).

Table 1 - Dimensions, Components and Indicators of CSR

Dimensions	Components	Indicators
Internal	Recruitment and integration	-Sources and forms of recruitment - Required skills - Measures of equality in work -Measures of non-discrimination - Integration programs
	Investment in the workers	- Professional training - Reward system - Career management -Conciliation of work and family
	Health and security	- Health services - Security
External	Community	- Search for solutions for the local community - Partnerships for education/training - Cultural and sports sponsorship - Philanthropy - Community projects
	Market	- Ethics in business - Principles that mediate the relations between company and customers - Principles that mediate the relations between company and competitors - Principles that mediate the relations between company and investing shareholders
Environment	Environment	-Responsible environment practices -Natural resources management -Certification for environment standards

### 2.3 Sample

Of all the techniques, the non participant observation was considered the more adequate, specifically half-structured interviews in several companies (13). These interviews had been carried through different actors, depending on the company: the Owner or the General Manager, the Human Resources Manager, the Quality Manager or the Human Resources Technician.

The 13 SME belong to different sectors of activities. Most of these companies (7) are family companies and two companies belong, respectively, to a national group and to an international group. In terms of organizational structure

[21], 7 of the companies have a simple functional structure, 3 companies have a functional structure, 2 companies have a simple structure and 1 company has a divisional structure.

### 3. Results

#### 3.1 CSR internal dimension

##### *a) Recruitment and integration*

The majority of the companies (12) privilege external recruitment. However, this is the type of recruitment used when the intention is to recruit operational workers and technicians, not managers or middle managers. In the case of technicians, the companies' main sources are announcements, school recruitment and informal recruitment, and in the case of operational workers companies privileged the spontaneous candidates, the informal recruitment, announcements and the job centre (table 2).

Table 2: CSR Internal Dimension - Social Benefits

External Recruitment	Technicians	Operators
School Recruitment	5	3
Announcement	6	4
Spontaneous Candidates	3	6
Informal Recruitment	4	6
Job Centre	3	4
On-line	1	1

In respect to the selection's criteria, the companies studied point out different criteria according to the job requirements (table 3).

Table 3: CSR Internal Dimension - Selection Criteria

Selection Criteria's	Managers	Middle Managers	Technicians	Operational Workers
Level of Qualifications	3		4	4
Training	1		3	2
Professional Experience	5	6	4	5
Technical Competencies	2	5	4	3
Social Competencies	2	3	2	1
Individual Profiles	1	1		6
Place of Residence				3

For the managers the most important is the professional experience and the level of qualifications; in the case of middle managers is granted more relevance to the professional experience, together with technical and social skills.

The technicians and the operational workers have similar criteria of selection, but we should point out the importance of personal profile and place of residence in the case of operational workers.

Curiously, practically half the companies (6) report that they recruit people from disfavoured social groups. The companies who enlist disfavoured people have recruited people with deficiency (5) and people with problems of drug addiction (3). None of the companies disclosed having recruited ethnic, cultural and religious minorities, people with low qualifications or shortage of qualifications, young people at risk and inmates or former-inmates.

In the companies studied it's not common to find the existence of an Integration Program for the new employees: only 4 companies have a support manual that allows an easier and faster integration and 5 companies give integration training to the new elements of the company.

##### *b) Investment in the workers*

###### Training

All the studied companies report having promoted professional training but only about half (7) affirm having a training policy and an annual training plan. In the definition of this plan both managers, middle managers and the technician have an important role in the training diagnosis.

When questioned on which were the goals of the professional training, 8 of the companies mentioned the need to renew skills, 7 the integration of new workers and 6 companies assumed the training needs in order to develop new skills.

###### Reward Systems

In general, reward systems are defined mainly according to the level of worker responsibilities and their work ability. The goals of the reward systems pointed out by companies are the reinforcement of the productivity, the reinforcement of motivation and 5 companies reported that the remuneration constituted a mere retribution of work (table 4 and table 5).

Table 4: CSR Internal Dimension – Reward System Criteria

Reward System Criteria's	n
Level of Worker Responsibilities	11
Work Capacities	11
Technical Competencies	6
Antiquity	5
Career Progression Squemes	5
Problem Solving	3

Table 5: CSR Internal Dimension – Reward System Goals

Reward System Goals	n
Reinforcement of Productivity	10
Reinforcement of Motivation	9
Remuneration Constitutes a Mere Retribution of Work	5

Practically half of the companies (6) do not have complements of remuneration for the workers. Those who have allow profit share mainly between managers. Some of these companies also give productivity rewards, depending on the tasks (mainly operational workers). 6 of the companies give assiduity rewards to operational workers and 1 of them rewards the worker of the year (in the case of technicians and operational workers) (table 6).

Table 6: CSR Internal Dimension - Social Benefits

Social Benefits	Managers	Middle Managers	Technicians	Operational Workers
Share of Profits	7	5	5	5
Productivity Rewards	1	3	3	5
Antiquity	1	1	1	1
Assiduity Rewards		2	2	6
Worker of the Year			1	1

Rare are the companies (4) who have social benefits. The benefits are life insurances for all the workers, except operational workers, health insurances for managers and middle managers. One of the companies referred the possibility of receiving the wage in advance in case the worker needs it.

#### Careers Management

Most of the analyzed companies base the career management exclusively on the Collective Bargaining Agreement, not withholding any internal model. The existing planning focus only on the substitution of workers (4 companies) and career progression (2 companies).

#### Conciliation work/family

The companies develop scarce mechanisms of conciliation between work and family life: rare are the companies who allow part-time work, flexibility of schedules and flexible normal schedule. In the first case, the two companies justify their option due to work needs; in the second, the worker can save the free time remunerated in a credit account and use it for eventual lacks during the year; in the third case, the company justifies the flexible normal schedule in order to give the workers the possibility of individual reorganization of their time for better management of familiar life and to develop personal projects (table 7).

Table 7: CSR Internal Dimension – Conciliation work/family

Conciliation work/family	n
Part-time Work	2
Flexibility of Schedules	1
Flexible Normal Schedule	1

#### c) Health and security in the workplace

Regarding to health and security in the workplace, the positive aspects pointed out derived from legal impositions. Medical support: 11 companies have work medicine with regular medical appointments and periodic examinations. However, they don't have any health prevention programs or nursing services.

In the case of security policy, only one of the companies reports having a Prevention and Security Manual. It also has an emergency plan and regular emergency exercises. Contrarily, all the legal companies have equipments for individual protection like helmets and gloves, but workers don't use them,

### 3.2 external dimension of the RSO

#### a) Community

The "Community" component discloses that the majority of the companies have very good relationships with local institutions, more specifically in what concerns sponsorship. 9 of the 13 companies reported supporting social institutions and schools, but this support is referred essentially to the sports and cultural events/initiatives sponsorship. An example is financially sponsoring local firemen. However, only one of the companies supports the workers (with time) for the development of activities in the community (voluntary work).

Only 3 companies had established partnerships for education and training activities with universities and other institutions, as well as programs for field trips. None of the companies supported the development of new enterprise initiatives.

When questioned which were the main goals for developing activities that promoted local involvement, most of the companies pointed out that the goal was to answer local needs, followed by the reinforcement of the company's role as a key actor (4) and only 3 companies mentioned the improvement of the company's image.

*b) Market*

In respect to the "market", the companies want to stimulate ethics in business and demand a responsible behaviour from the suppliers, customers and partners. More specifically:

According to the suppliers, most of the companies affirm to demand high quality concerning products and services and severity in the delivery of products. In counterpart, they treat suppliers with ethics, namely through the contract fulfilment (table 8).

Table 8: CSR External Dimension – Suppliers

Suppliers	n
High quality in products and services	9
Severity in delivery of products	8
Assistance	1
Fairness	1

Relatively to the customers, some companies affirm that the basic principles are the quality of products and services, the price and the creation of trust in the products and services (table 9).

Table 9: CSR External Dimension – Customers

Customers	n
Quality of products and services	6
Price	4
Creation of trust in the products and services	3
Fulfilment of delivery stated periods	2
Assistance	1
Needs adaptability	1

The essential principles that regulate the relations with the competitors are preventing or minimizing practices that can cause real damages to the competitors (5) and the fact of prevailing principles of free competition (4). Finally, the principles that regulate the relation with the shareholders are centred in the mutual respect, sharing responsibility and transparency (table 10).

Table 10: CSR External Dimension – Shareholders

Shareholders	n
Mutual Respect	3
Share of Responsibility	2
Transparency	1

3.3 Environment dimension of the RSO

The data collection and analysis demonstrates that almost all the companies have some concerns in following responsible environmental practices, but few have real concerns with the management of natural resources. Only two companies are ISO 14001 certified and have a program of natural resources management, placing the environmental questions as an issue of their strategic planning. Only 4 companies possess systems that reduce the environment impact of their products. Some of the more frequent practices are: systems of effluent treatment, containment in the water use and waste, reduction of noise pollution and use of recycled materials (table 11).

Table 11: CSR External Dimension – Environment

Environment	n
Systems of Effluent Treatment	9
Containment in the Water Use and Waste	7
Reduction of Sonorous Pollution	6
Use of Recycled Materials	6
Reduction of Gases Emission	5
Reduction of Energy Consumption	5
Reduction of the Products Environmental Impacts	4

4. Discussion of results

The results presented in this paper offer some interesting insights on the CSR of Portuguese SME. Results suggest that these companies don't have a consistent CSR strategy and appear to adopt isolated practices only. The external dimension assumes more importance to them than the internal dimension for reasons related to the company's image in the market and for economic reasons.

Some of the results showed that the recruitment of people from disfavoured social groups is not a consistent and regular practice and when new workers arrive in the company there is no Integration Programs that could help them understand the company's culture and rules.

Regarding training, it becomes important when companies introduce new technologies or when they implement quality systems although they don't have training plans.

On the other hand, the reward systems are very limited and remuneration is seen as a mere retribution of work and none of the workers have the possibility to manage their career in accordance with their own goals and priorities.

The implemented health and security practices in the workplace derived from legal impositions and the companies don't have any prevention programs and scarce mechanisms of conciliating work with family life.

In the external dimension, it seems that companies aren't concern about suppliers' selection on the basis of criteria of legislation fulfilment (labour, fiscal or environment), nor granted special importance to the environment requirements and security. Their main concern is in the sponsorship of some community activities.

## 5. Conclusion

This article questions the role that CSR plays in the scope of the SME. The main goal consisted of knowing if CSR is seen by the companies involved in the study – considering that they are not recognized as having “good” CSR practices – as an instrument of sustainable development that combines the economic performance with the social affairs or if they have an isolated and informal set of CSR practices that are not associated with the company's strategy.

One of the first conclusions of the analysis is the existence of CSR practices in all the 13 SME. However, these practices are occasional and the most favourable results elapse of legal impositions or from SME economic goals. Analyzing the CSR internal and external dimensions, it has become clear that the first one presents a weakness, specifically in what concerns health, security practices (equipment for individual protection and work medicine), professional training (associated with the implementation of quality systems), the conciliation of work and family life (part-time work), and the recruitment of socially disfavoured groups (not a regular practice).

In what concerns the external dimension, companies disclose a bigger concern with the implementation of CSR practices that can bring immediate short-term benefits (economic profits). There has also been an increasing concern about the relationship established with customers, suppliers, local communities, among others. This reflects their concern with the company's image.

Strengthening the research question of this inquiry, some authors, like [22], also question the point in which we can say that CSR practices are pure altruism or if they are a politic assumption with the goal to lead the company to increase success.

However, this goal itself already represents a good practice because it is the companies' primary function to follow a business strategy [23] that allows them to survive and to contribute to the economic welfare of families and communities.

## References

- [1] Tencati, A., Perrini, F. & Pogutz, S. (2004). New Tools to Foster Corporate Socially Responsible Behavior. *Journal of Business Ethics*, 53, 173–190.
- [2] Friedman, M. (1982). *Capitalism and Freedom*. University of Chicago Press.
- [3] Porter, M. & Kramer, M. R. (2002). The Competitive Advantage of Corporate Philanthropy. *Harvard Business Review*, December, 5–16.
- [4] Comissão Europeia (2001). *Livro Verde – Promover um quadro europeu para a responsabilidade social das empresas*, COM 366 final, Bruxelas 18.7.2001.
- [5] INE (2012). *Empresas em Portugal 2010*. Lisboa, INE
- [6] Thompson, J. K. & Smith, H. L. (1991). Social responsibility and small business: suggestions for research. *Journal of Small Business Management*, 29 (1), 30–44.
- [7] Jenkins, H. (2004). A Critique of Conventional CSR Theory: An SME Perspective. *Journal of General Management*, 29 (4), 37–57.
- [8] Perrini, F., Pogutz S. & Tencati, A. (2006). Corporate Social Responsibility in Italy: State of the Art. *Journal of Business Strategies*, 23 (1), 65–91.
- [9] Spence, L. J. (1999). Does size matter: The state of the art in small business ethics. *Business Ethics: A European Review*, 8 (3), 163–174.
- [10] Vyakarnam, S., Bailey, A., Myers, A. & Burnett, D. (1997). Towards an Understanding of Ethical Behaviour in Small Firms. *Journal of Business Ethics*, 16 (15), 1625–1636.
- [11] Jenkins, H. M. & Hines, F. (2003). Shouldering the burden of Corporate Social Responsibility: what makes business get committed?. *The Centre For Business Relationships, Accountability, Sustainability and Society*, WP Series n° 4.
- [12] Jenkins, H. (s/d). Corporate social responsibility – engaging SMEs in the debate. Initial research findings. *The Centre For Business Relationships, Accountability, Sustainability and Society*.
- [13] United Nations Industrial Development Organization (2002). *Corporate Social Responsibility – Implications for Small and Medium Enterprises in Developing Countries*. Vienna.
- [14] Tilley, F. (2000). Small firm environmental ethics: How deep do they go?. *Business Ethics: A European Review*, 9 (1), 31–41.

- [15] Neves, P. M. & Rodrigues, C. P. (2003). Responsabilidade Social das Organizações. Situação nas empresas portuguesa. Global Change/Pritchett Rummler-Brache.
- [16] Observatory of European SMEs (2002). European SMEs and social and environmental responsibility, 4.
- [17] European Multistakeholder Forum on CSR (2004). Final report - Corporate Results & Recommendations, 29 de Junho de 2004.
- [18] Castka, P., Bamber, C. J., Bamber, D. J. & Sharp, J. M. (2004). Integrating corporate social responsibility (CSR) into ISO management systems. The TQM Magazine, 16 (3), 216-224.
- [19] Waddock, S. A. & Graves, S. B. (1997). The corporate social performance-financial performance link. Strategic Management Journal, 18 (4), 303-319.
- [20] Yin, R. (1994). Case Study Research: Design and Methods. Thousand Oaks, London, New Delhi: Sage.
- [21] Mintzberg, H. (1995). Estrutura e dinâmica das organizações. Lisboa, Publicações D. Quixote.
- [22] Brock, E. (2005). CSR: altruism or corporate benefit?. Consumer Policy Review, 15 (2), 58-63.
- [23] Luetkenhorst, W. (2004). Corporate Social Responsibility and the Development Agenda: The Case for Actively Involving Small and Medium Enterprises. Intereconomics, 39 (3), 157-166.

Dr. Maria José Sousa joined the Business Research Unit, Instituto Universitário de Lisboa, Portugal in 2012 and Universidade Europeia (former ISLA Lisboa) in 1995.

She received her Ph.D. degree in Management from the Aveiro University. Her research is in the fields of management and innovation. She has published several research papers and in addition to her research expertise, she has extensive practical experience in public and private organisations. Dr. Maria José Sousa has received a number of prestigious awards including two research grants for her Ph.D. studies.

**Teresa Duarte** is a Ph.D. student from Instituto Universitário de Lisboa, Portugal. She has published several research papers and in addition to her research expertise, she has extensive practical experience in public and private organisations.