

Insights into Corporate Social Responsibility in Small and Medium Enterprises in South Africa

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ABSTRACT

Small and Medium Enterprises (SMEs) are recognised around the world for their contribution to a country's social and economic growth. They are the fertile generators of economic growth and development for South Africa. It has been recognised that one of the strategies that contributes to the longevity and success of businesses is Corporate Social Responsibility (CSR). Hence, this study provides an insight into the influence of CSR on business growth in South Africa.

Various scholars assert that CSR is more evident in major corporations with structured CSR strategies. Such businesses have separate divisions dedicated to CSR initiatives. However, CSR activities in SMEs in South Africa are still sketchy. They are based on the personal judgement and beliefs of owners and managers. There is a lack of awareness of the advantages of CSR in SMEs in South Africa. The lack of top management commitment has also been identified as a barrier to SMEs participating in CSR in South Africa. Consequently, there is more focus on the application of CSR in big corporations, thus neglecting SME participation in this initiative.

It has thus been established that CSR remains a development tool that facilitates growth for SMEs in South Africa. Not all CSR activities require businesses to spend millions on such activities. SMEs may choose projects that are within their economic means. Hence, CSR awareness campaigns are useful to assist SMEs to make their projects more explicit.

Keywords: - Corporate Social Responsibility, economic development, ethical responsibility, SMEs, South Africa, sustainability

INTRODUCTION

Small and medium enterprises (SMEs) play a pivotal role in the economy of a country through job creation and development, all of which affect the government and its citizens (Zvitambo & Chazireni, 2020). It is important that SMEs operate efficiently and run their businesses effectively in order to grow within their respective sectors (Turyakira, 2017). The capacity of

SMEs to participate in strategies that improve business growth is crucial. Hence, this paper provides an insight into the influence of Corporate Social Responsibility (CSR) for SME success and growth.

CSR has gained popularity as a form of corporate philanthropy (Hou & Li, 2014). It was Frank Abraham, in the 1950 who expressed concern about management's role in a changing environment (Mukherjee, 2016). Around the same time, the game-changers in Western countries observed a rise in social issues such as labour strife, violence, slums, and child labour (Carroll, 2008). For instance, John D. Rockefeller and Cornelius Vanderbilt cared for their workers and provided them with social security benefits (Jhavar & Gupta, 2017). Consequently, a few philanthropists began to be worried about their workers' social and environmental well-being (Tripathi & Bains, 2013). This demonstrates that the basis of CSR is deeply rooted in humanitarian consideration for human beings (Zhang, Morse & Kambhampati, 2018). In 1951, Frank Adam's article "Management's Responsibility in a Complex World" encouraged businesspersons to take responsibility for the public, shareholders, staff, and consumers (Safaradz, Farahnaki & FarahBakhsh, 2016). He identified a number of people for whom a particular company is responsible, thus ensuring that it is aware of its stakeholders. Hence, Lin, Chang and Dang (2015) concur that businesses engage in CSR activities to strengthen their relationship with their stakeholders.

Economists characterised CSR as a modern business model (Madrakhimova, 2013). This follows Howard R. Bowen's (1953) book, which is concerned with the doctrine of CSR. Bowen suggested the first concept of CSR, stating that it is "a business's duty to pursue strategies, make decisions, and obey lines of action that are required in terms of a business's goals and societal values" (Chimucheka, 2013). Bowen emphasised on the company achieving its goals without jeopardising society. His original interpretation was that businesspeople had a responsibility to follow strategies, decisions, and behaviour that society deemed beneficial (Carroll, 2015).

CSR in developing countries like South Africa is mostly driven by the Millennium Development Goals (MDGs) (Badulescu *et al.*, 2018). The MDGs were established to solve problems that are more prevalent in developing countries, such as poverty, hunger and disease, infant mortality, education, environmental health, and unsustainable economic and social lives (Kavitha, 2019). Fernando *et al.* (2015) postulate that governmental organisations similar to the United Nations and the World Bank have been established to drive the MDGs to find solutions to these problems. According to Sampong *et al.* (2018), CSR in South Africa was largely influenced by apartheid. He opines that the post-apartheid era saw the governing political party establishing initiatives like affirmative actions and other policies which were meant to put right the imbalances brought about by the apartheid government, and correct the injustices of the past (Rampersad, 2017). This means that CSR was influenced by the historical background of the country (Hinson and Ndhlovu, 2011). This includes government regulations like broad-based black economic empowerment as well as industry charters. In reconstructing the corporate image of South Africa, the South African Corporate Governance Code of Practice was introduced and named "the King Reports" (Scholtz & Smith, 2015). The first report was produced in 1994 when democratic South Africa was born (that is, King I), the second in 2002

(that is, King II) and the third in 2009 (that is, King III). However, the most recent was produced in 2016 (that is, King IV). They enforce ethical and effective leadership through stakeholder inclusivity and compulsory compliance in the Johannesburg Stock Exchange (JSE) listed businesses (Akinde, 2020; Horn, De Klerk & De Villiers, 2018). Hence, CSR practice in South Africa conforms to the JSE's Social Responsibility Index and King Code for corporate governance strategies (Bernard, 2020). It requires listed businesses to provide an all-inclusive performance that embraces economic, social and environmental performance (Horn, De Klerk & De Villiers, 2018). This makes CSR in South Africa recognised as a compulsory change and sustainability driver (Akinde, 2020).

However, SMEs that are engaged in economic, social (that is, labour and cultural relations) and environmental programmes without understanding CSR's broad context encounter challenges (Turyakira, 2017). In the main, they manufacture environmentally friendly materials, profitably market consumer-friendly goods and services, and cater to both their employees and the community in which they serve. However, unlike large businesses, their participation in CSR is informal, thus giving the preconception that their CSR initiatives are insignificant (Gangi *et al.*, 2020). Making formal CSR projects will enable SMEs to partake in difficult processes (Akinde, 2020). Consequently, they will continuously be judged as irresponsible due to a lack of formal CSR instruments (Looser 2020).

CHALLENGES IN SME PARTICIPATION IN CSR PROJECTS

It has been noted that the dilemmas of developing countries are a major constraint to CSR practices (Mukherjee, 2016). As a result, CSR is viewed and practised differently in the developed and developing countries (El-Bassiouny & Letmathe, 2018). In the main, CSR practices are misunderstood in developing as compared to developed countries (Akinde, 2020). The approach in putting them into action is still in its infancy stage (Ehie, 2016). However, there is a growing body of literature that reflects CSR practices for SMEs in developing countries like South Africa (Jamali, Lund-Thomsen & Jeppesen, 2017). According to Zvitambo and Chazireni (2020), SMEs are critical to the achievement of global sustainable development, as they are fertile drivers of economic growth in South Africa.

The multinational corporations have traditionally been the focus of CSR practices (Lee, Mak & Pang, 2012). SMEs, on the other hand, lack exposure and do not disclose CSR activities (Ikram *et al.*, 2019). Since SMEs are not just smaller versions of larger corporations, a growing body of academic research has focused on the sector's commitment to CSR (Kechiche & Soparnot, 2012). However, this sector continues to face a variety of obstacles that limits its ability to develop and thrive. The slow rate of growth is attributed to its inability to implement growth strategies such as CSR (Chazireni, 2019a; Radebe, 2017; Shezi, 2013; Vo, 2011). The sector faces a multitude of obstacles when it comes to participating in CSR events (Dixit, 2020). As a result, this study provides insights into SME participation in CSR in South Africa.

The remaining sections of this paper consider the literature review, the discussion, recommendations and conclusion.

LITERATURE REVIEW

This section discusses SME framework for South Africa. It elaborates on CSR as a driver for social and economic development initiative. SME participation on CSR projects concludes this section.

Small and Medium enterprise framework for South Africa

The South African National Small Business (NSB) Amendment Acts of 2003 and 2004 define SMEs as any entity, whether or not incorporated or registered under any law, which consists mainly of persons carrying on small business concerns in any economic sector, or which has been established for the purpose of promoting the interests of or representing small business concerns, and includes any federation consisting wholly or partly of such association, and also any branch of such organisation (Mahembe, 2011). The NSB Act further categorises small businesses in South Africa into distinct groups, namely survivalist, micro, very small, small and medium, hence, the use of the term 'SMME' for small, medium and micro-enterprises. Whilst the focus of the study is on the small and medium enterprises, the following Table 1 illustrates the schedule of size standards in South Africa.

Table 1: schedule of size standards of SMEs in South Africa

Type of Firm	Number of employees	Turnover (maximum Rand Values)	Balance sheet
Small	1-49	R13 million	Max R5 million
Medium	51-200	R51 million	Max R19 million

Source: Olawale and Garwe (2010).

SMEs are productive drivers of inclusive economic growth and development in many developing countries. They account for 91% of all formalised businesses in South Africa, employ almost 60% of the population, and contribute 34% of the country's GDP (Fatoki, 2020; Jeppesen, Kothuis & Tran, 2012; Lund-Thomsen, Jamali & Vives, 2014; Radebe, 2017; Zvitambo & Chazireni, 2020).

The importance of sustainability in SMEs in developing countries encourages the use of CSR practices for total productivity improvement, given the benefits CSR brings to businesses (Yumei *et al.*, 2020). Hence, the next section provides an overview of CSR in businesses.

CSR: the driver for social and economic development initiative

The Organisation for Economic Co-operation and Development (OECD) defines responsible business behaviour as "making a positive contribution to economic, environmental, and social change" (Pan, Sinha & Chen, 2021). According to Książak and FischBach (2017), this means that a company can only be considered sustainable if it contemplates all three dimensions of the Triple Bottom Line: profit, people, and the environment. John Elkington, a business strategist, founded the Triple Bottom Line in the 1990s. It emphasised the significance of economic growth, environmental quality, and social justice simultaneously termed as "profits,

planet, and people" (Carroll, 2015; Hammer & Pivo, 2017). As a result, a company is required to take responsibility for its profits (economic), people (social), and the environment in order to make a meaningful contribution.

According to Babatunde (2020), the Triple Bottom Line comprised of the three components of sustainability as they are often referred to as CSR's areas of impact. He summarise the goals of CSR as follows:

- **Sustainable development:** the development that meets current needs while not jeopardising the ability of future generations. Companies have a single primary goal. This includes making money while still adding environmental and social benefit.
- **Economic sustainability:** this is the environment where CSR engagement has an effect. In order to meet CSR criteria, businesses must be financially stable. Profit making, the development of work and economic opportunities, the elimination of poverty, the paying of taxes and bills, and the prevention of unethical practices are the priorities.
- **Social development:** this concern, for instance, with the provision of plans for classrooms and educational materials. The eco-corporate practices are likely to be used by companies, thus enabling them to comply with environmental legislation (Babatunde, 2020).

Thus, the philosophy of Triple Bottom Line focuses on gathering data, analysing it and make informed decisions based on economic, environmental and social success data (Hammer & Pivo, 2017). This idea allows businesses to consider not only what they could do with their earnings but also how they make money (Jhawar & Gupta, 2017). This is in addition to other obligations to customers, employees, and society as a whole, which Carroll (1991) describes as economic, legal, ethical, and philanthropic responsibilities. Carroll's (1991) model outlines practices of businesses that are involved in CSR. It must encompass the broad spectrum of social aspirations of companies. He emphasised that the company's duty is to be successful (from an economic standpoint), must follow the rules (from a legal standpoint), behave morally and ethically (from an ethical standpoint), and give back to society (from a philanthropic standpoint) (Carroll 1991). Carroll's (1991) philosophy explains that a company owes its life to society and thus the social, legal and ethical elements of business decisions are almost as important as economic aspects of judging its performance (Jhawar & Gupta, 2017).

According to Wang (2020), Carroll's (1991) philosophy is a simple description of CSR and defines it into four principles as follows:

- **Economic responsibility:** the business' responsibility to provide reasonably priced products and services that meet society's needs, the use of appropriate profit-making methods to sustain growth and profitability, create employment and meet the expectations of all stakeholders.
- **Legal responsibility:** the adherence to all labour, environment, the customers as well as tax laws and regulations.
- **Ethical responsibility:** the obligation to uphold all non-legally binding and internally established societal norms by adhering to socially appropriate ethical standards and laws, as well as to avoid any mistreatment of all stakeholders.

- **Philanthropic responsibility:** the 'voluntary duty' to boost public health, do charitable work, and give donations, voluntarily and wholeheartedly (Wang 2020).

According to Sethi (1975), Carroll (1991) sought to balance the economic and social responsibilities of businesses in order to close the divide between opponents and supporters of CSR. Carroll's (1991) four-part CSR concept is interpreted hierarchically with the proportions of each aspect (Henderson, 2009). CSR opponents argue that investing money and resources in CSR diverts attention away from the company's primary objective, that is, to make profit. This is consistent with the views of capitalists like Adam Smith and economists like Milton Friedman who believed that a company's social duty is to maximise profits within the legal framework (Wang, 2020).

For a long time, companies assumed that their primary duty was to maximize profits, however, the advocates of CSR claim that a business's overall aim is to benefit the society (Mukherjee, 2016). They argue that companies must invest in CSR and this results in numerous benefits including profit making (Rajandran & Taib, 2014). Whilst CSR activities can result in higher costs, it can also contribute to long-term market performance (Mukherjee, 2016). Employee loyalty and motivation are also boosted by socially responsible actions but also support in the recruitment of trained and motivated workers (Henderson, 2009).

SME Participation in CSR Projects

While SMEs play an important socio-economic role, it is imperative that they develop and flourish (Zvitambo & Chazireni, 2020). However, there is a lack of information about CSR as a business strategy for small businesses (Bahta *et al.*, 2020; Lu *et al.*, 2020). Consequently, a point of contention in the discussion about SMEs and CSR is whether their participation can be as important as that of large corporations (Bahta *et al.*, 2020).

As acknowledged by Grimstad, Glavee-Geo and Fjørtoft (2020), SMEs have a different CSR culture from big companies. The degree of CSR is determined by the nature and size of an entity. This is due to the fact that government regulations in a particular industry, the demands of stakeholders and various agencies are all factors for consideration (Bhatia & Makkar, 2020). However, Stekelorum (2020) recognises that SMEs do participate in programmes that discuss all three dimensions of the Triple Bottom Line. For instance, the activities that encourage product protection, responsible supply chain management, equal pricing and ethical advertising signal the economic dimension of CSR in SMEs. Employee health, safety, and general well-being, as well as training and collaboration with the local community, are social CSR initiatives. Finally, waste management, energy or water conservation, and environmental management schemes reflect the value of the environmental perspective to CSR (Stekelorum, 2020). SME involvement in such activities has an impact on the economy, workers, the society and the natural environment (Książak & FischBach, 2017).

Notably, CSR in SMEs focuses on internal stakeholders, especially employees and the community (Stekelorum, 2020). They channel their money into environmental commitments including bettering workplace conditions (Ikram *et al.*, 2019). However, various authors have established numerous barriers to the implementation of CSR in SMEs (Apospori 2018;

Chanakira & Masunda, 2019). These include a lack of knowledge, managerial expertise and resources.

- **Lack of knowledge**

Bevan and Yung (2015) indicate that there is a general misunderstanding and lack of knowledge of CSR by SMEs. They have no comprehension, experience or perception of CSR practices including the collective meaning to society and the environment (Slabá, 2020; Zou *et al.*, 2021). This prohibits them from quantifying the positive and negative influences of their business operations on the environment and society (Das, Rangarajan & Dutta, 2020).

In addition, SMEs believe that the engagement in CSR practices is not in their best interests because it is a voluntary operation and this must be left to big companies (Zou *et al.*, 2021). Low levels of CSR knowledge and information results in the lack of expertise and the ability to recognise CSR areas that can be incorporated into larger plans that boost their competitiveness (Apospori 2018).

- **Lack of managerial expertise**

Although there has been an increase in CSR awareness, research shows that some SME directors remain wary of the benefits that can be obtained from CSR initiatives and are unable to go beyond what is legally expected of them (Kechiche & Soparnot, 2012). According to Gangi *et al.* (2020), CSR engagement is still scarce in SMEs because of the lack of familiarity of managers with CSR activities. This includes their lack of establishing a relationship with stakeholders.

SMEs face additional difficulties in identifying, adopting, and maintaining CSR (Das, Rangarajan & Dutta, 2020). They lack the essential organisational framework to make adoption feasible, as well as the necessary CSR culture and policy (Das, Rangarajan & Dutta, 2020; Gangi *et al.*, 2020; Lund-Thomsen, Jamali & Vives, 2014; Sáez-Martínez, Díaz-García & González-Moreno, 2016; Turyakira, 2017). Idowu *et al.* (2015) advocate that SMEs are hesitant to participate in CSR because of the dearth of CSR awareness, lack of long-term vision, shortage of financial resources, absence of time for CSR training, and the cost attached to socially responsible behaviour. Horvat (2015) reiterates that training employees on CSR activities seems to be cumbersome due to scarce external support, the lack of financial resources and time constraints.

Zou *et al.* (2021) add that weak environmental legislation is a major obstacle in SME participation in CSR practices. Chanakira and Masunda (2019) examined how Zimbabwean SMEs participate in CSR through their policies and procedures. They established that companies had a perception that any CSR operation undertaken by a company has political implications.

- **Lack of resources**

Ahmad *et al.* (2021) identifies the lack of resources in SMEs as a limiting factor in their ability to engage in environmentally friendly practices. This is supported by Zou *et al.* (2021), who

indicate that SMEs are willing to participate in environmental practices. However, the implementation of CSR policies is difficult due to resource constraints. According to Elford and Daub (2019), there is a direct connection between a company's financial situation and its degree of CSR participation. For instance, one of the most often cited barriers for SMEs when applying CSR methods is a lack of funding (Chanakira & Masunda, 2019). Hence, the implementation and practice of CSR is evident in large companies (Chazireni, 2019b; Martinez-Conesa, Soto-Acosta & Palacios-Manzano, 2017).

Nevertheless, Asad, Haider and Fatima (2018) are of the view that not only is an SME's lack of funds to properly operate the business a constraint to CSR; they view the practice as a liability. They are not concerned about the importance of the connection between CSR and financial performance.

DISCUSSION

Although CSR has traditionally been associated with large corporations, the SME sector is still considered a significant global contributor on socio-economic activities (Radebe, 2017). There is a growing body of knowledge that affirms the sector's commitment to CSR (Kechiche & Soparnot, 2012). However, this sector continues to face obstacles that cause the majority of them to close their doors on CSR initiatives (Nkwabi & Mboya, 2019). Obstacles to CSR participation include the lack of both financial resources and management experience, weak institutions, poor governance and infrastructure, low demand for products and services, poverty, the use of cash for personal use, insufficient profits as well as the lack of market research (Turyakira, 2017). Such obstacles must be resolved for SME participation in CSR activities to occur.

It has also been established that a slow growth rate is ascribed to SMEs' inability to implement growth strategies that are related to CSR activities (Vo, 2011). According to Chiarini and Vagnoni (2017), SME growth strategies must be combined with other company strategies to become standard operating procedures. In so doing, businesses will profit from tangible results such as cost reduction and risk management, as well as intangible benefits such as increased credibility and productivity (Ashrafi *et al.*, 2020).

RECOMMENDATIONS

SMEs are important drivers of economies of many countries (Turyakira, 2017). However, most SME performance is not sustainable. It is important that their performance is sustained for growth (Slabá, 2020). Studies on CSR (Chanakira & Masunda, 2019; Nkwabi & Mboya, 2019; Radebe, 2017) recognised it as a sustainable development tool, which can be employed by SMEs in South Africa. Lund-Thomsen, Jamali and Vives (2014) assert that management tools, such as Global Reporting Initiative guidelines and the European Commission Strategy on CSR may possibly be useful for encouraging SMEs' commitment to CSR. However, these tools are not relevant nor applicable to the SME context for South Africa. This is partly because SMEs are unknowingly and silently participate in informal CSR activities (Gangi *et al.*, 2020). Perhaps CSR awareness campaigns will be useful to assist SMEs in South Africa to make their projects more explicit.

Notably, Metzker and Streimikis (2020), highlights that the inappropriateness of formalised CSR tools for SMEs signals the need for CSR models and tools applicable to SMEs. Their practice differs from those of large businesses. This denotes the need for an informal assessment tool for SMEs. Hence, SMEs in South Africa should be encouraged to keep a record of projects they undertake. While they look informal, they remain significant (Nkwabi & Mboya, 2019).

As has been established that SME limitations on CSR is capital resources, they remain flexible in responding to change (Metzker & Streimikis, 2020; Turyakira, 2017). This allows them access economic opportunities resulting in sustained growth. It has thus been established that not all CSR activities require businesses to spend substantial funds on such activities. SMEs in South Africa may choose projects that are within their means. For example, employees spending time in teaching charitable organisations' members a skill or offering in-service training to tertiary students could be a project that SMEs decide to take on.

SMEs are also encouraged to use appropriate measures of performance to avoid failure to comprehend the effectiveness of CSR initiatives (Maduekwe & Kamala, 2016). Furthermore, CSR awareness and training, as well as management support, must be encouraged for the South African SMEs' participation in such practices. According to Nkwabi and Mboya (2019), training is essential for SMEs to learn new business skills and improve their mind-set on CSR initiatives.

CONCLUSIONS

Developing countries like South Africa face numerous socio-economic problems such as schooling, health care and extreme poverty, making it difficult for policymakers to fix these issues on their own (Kapoor, 2016). As a result, corporate involvement in addressing these social issues is required, thus ensuring the long-term development of South Africa. The high levels of poverty and inequality in Africa, particularly among regions facing sustainable development challenges, has led to a greater emphasis on CSR as a solution for sustainable development (Inekwe, Hashim & Yahya, 2020). It has thus been emphasised that SME participation in CSR activities be encouraged.

The commitment and dedication of top management to CSR involvement should be embodied in SMEs' business strategy (Dixit, 2020). This is crucial for SMEs in South Africa. While the scarcity of environmental management resources results in their lack of adopting CSR practices (Kechiche & Soparnot, 2012), they should be encouraged to implement acceptable levels of community projects that are geared towards social and economic development for South Africa. As indicated, the success of such initiatives for the South African SME sector results from CSR awareness and training, as well as management support (Nkwabi & Mboya, 2019).

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