

Article

The Role of Owner-Managers in Shaping CSR Activity of Romanian SMEs

Tomina Saveanu ^{1,*}, Daniel Badulescu ² , Sorana Saveanu ³ , Maria-Madela Abrudan ⁴ and Alina Badulescu ² 

- ¹ Research Center for Competitiveness and Sustainable Development, Faculty of Economics, University of Oradea, 410087 Oradea, Romania
- ² Department of Economics and Business, Faculty of Economic Sciences, University of Oradea, 410087 Oradea, Romania; dbadulescu@uoradea.ro (D.B.); abadulescu@uoradea.ro (A.B.)
- ³ Department of Sociology and Social Work, Faculty of Social Sciences, University of Oradea, 410087 Oradea, Romania; soranasav@gmail.com
- ⁴ Department of Management-Marketing, Faculty of Economic Sciences, University of Oradea, 410087 Oradea, Romania; mabrudan@uoradea.ro
- * Correspondence: tsaveanu@uoradea.ro; Tel.: +40-744-367103

Abstract: Background: While corporate social responsibility (CSR) is a field of study that has gained popularity in the last years, the approaches of small and medium enterprises' (SME) contributions to social responsibility are under debate. Moreover, studies on Romanian CSR demonstrate the incremental development of such practices, while the social responsibility of Romanian small business is an understudied topic. In this paper we present data regarding the role of owner-managers in shaping the CSR actions of their SMEs in Romania, along with their opinions on what social responsibility is. Methods: We analyze two sources of data: quantitative research, based on 109 questionnaires collected from SMEs in the western part of Romania, and also a qualitative study, based on 17 interviews with owner-managers of small businesses. The quantitative data presents the reality of social responsibility actions and the relationship with manager's attitudes, while the qualitative focuses on a better understanding of owner-managers opinions on social responsibility. Results: Our data confirms the high impact of owner-managers' values and orientations in shaping the degree and forms of the CSR of their firms, and reveals definitions of CSR given by practitioners. Conclusions: Our data reveals that the way managers' see the role of business in providing social welfare influences their decisions to participate in different types of CSR actions. Through interviews we show that managers, whether their firm has formal CSR actions or not, consider being fair and doing business at their best as part of CSR. Those that also displayed other forms of CSR are those who considered it their duty to give back to the community. The interest of stakeholders was displayed mostly by those who have incremental interest in CSR.

Keywords: corporate social responsibility; small and medium enterprises; Romania; owner-managers



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1. Introduction

The social responsibility of different organizations is a topic with ever increasing interest from practitioners, policy makers and academics. There are several sources for the concept of social responsibility: first, the business-ethics approach, initiated by Bowen's statement that businesses have an obligation to promote policies and actions desirable for society [1]. Secondly, in the same line of thought, the sustainable development approach promoted by the Brundtland Report [2] also encourages the business sector to consider its impact on future generations. In this regard, social responsibility can be seen as the business sector's contribution to sustainable development [3]. Thirdly, a strong theoretical argument for the undertaking of social-responsibility actions by companies is the stakeholder-management approach [4].

Many of the overlaps in both the empirical and theoretical studies of social responsibility, as well as the diversity of related concepts used therein, stem from these different

sources of CSR. Though sometimes a contested concept altogether [5,6], CSR captures the rich reality of the business environment. In our approach we will consider a broad definition of CSR, “situations in which firms exceed compliance and engage in actions that promote the social good, beyond the interests of the firm or the requirements of the law” [7] (p. 3). One can look at the way, through CSR actions and policies, firms contribute to the achievement of Sustainable Development Goals [8].

In the analyses on social responsibilities of firms, emphasis is given to the actions and the impact of large companies. This is mostly due to their visibility, the great resources that large multinational companies can be directed towards social actions, and also, unfortunately, toward examples of negative impacts or irresponsible behaviors, as has been proved in some cases [9]. However, less attention is given to the CSR actions implemented by small and medium enterprises (SMEs). We intend to fill in this gap with a special focus on theoretical approach, along with a two-fold empirical study: quantitative and qualitative evidence regarding the realities of CSR in SMEs in the western part of Romania. Our aim is to highlight to what extent and how owner managers shape the CSR actions of their firms. Through quantitative data we identify the influence of the managers’ attitudes towards the role of businesses in society on different aspects related to the social responsibility of their firms. This information is then complemented with qualitative information regarding the understandings owner-managers have about CSR.

The objectives of this study are to:

- Identify the extent to which the owner-managers of SMEs shape the level of involvement in CSR activities of SMEs;
- Analyze the understandings of owner-managers of SMEs of what constitutes the social responsibilities of the firm.

Our study will firstly highlight the theoretical findings in this field, starting with a brief presentation of the general approaches of corporate social responsibility. The theoretical framework will then focus on previous studies regarding the social responsibility of small and medium enterprises, as an area less emphasized. As our approach reflects the Romanian context, the third, and last theoretical section will present the main findings regarding social responsibility in this country. Our empirical approach is two-fold: quantitative and qualitative. In the first part, based on a survey of 109 SMEs operating in the western part of Romania, we will present the realities of CSR in SMEs, with a focus on the role of managers in shaping these practices in their firms. The qualitative study, based on 17 interviews with owner-managers of SMEs from Oradea, Bihor County (western Romania), brings to light their understandings of what social responsibility is in a small business.

2. Theoretical Background

2.1. The “What” and the “Why” in the Study of Social Responsibility

Although the idea of the social responsibilities of businessmen or of the wealthy can be found in previous works, the first formal mention of the concept of itself is attributed to Bowen in 1953 [10]. The emphasis on these responsibilities intensified after 1900 when, due to industrialization, capitalism was consolidated and the first approaches to the welfare state emerged. These concerns have also been taken up by theorists of this period such as Max Weber or John Bates Clark [11]. A short history of the concept of CSR is provided by Carroll [1], who published an extensive paper for this purpose, marking significant developments in how to build this concept.

Definitions of corporate social responsibility describe a phenomenon through which companies act beyond their economic and legal responsibilities, contributing to the achievement of social and environmental interests associated with sustainable development [12]. However, many theorists have noted the inconsistency of the use of concepts [10] as well as the poor concrete indication of the actions that should be considered in this direction [10].

A first direction of investigation regarding social responsibilities of the firms is the impact on sustainable development. This is the main goal of CSR as promoted by international bodies [13–15]. However, the long-term effect of companies’ contribution to

sustainable development goals is difficult to highlight due to time and, sometimes, even space constraints [16]. Moreover, without coordinated companies' efforts towards clear goals, the effect produced is unlikely to be congruent and effective at the societal level [17]. Consequently, authors argue that social responsibility, especially of large companies is more smoke-screen for their real economic interests [6].

Some of the central themes found in analyses of the effects of CSR refer to the extent to which social investments increase (or not) the economic performance of companies. This dispute is central to practitioners, providing the justification for investing in this way. However, the positive effect is far from having been demonstrated [18]. On the contrary, financial performance appears as a predictor of level of involvement: firms that perform better are more willing to report social responsibility actions [19], although in this direction there are several factors that mediate the relationship between variables [20]. Wood and Jones [21] performed a complex meta-analysis of studies on the impact of investments in CSR, demonstrating that, overall, no firm conclusions can be drawn. The authors group the theories of and effects on a company's involvement in CSR into several research directions: studies on community-charity, studies on social commitment, studies in the field of social justice, studies related to clients and consumers, environmental studies, studies on corporate reputation, studies on disclosure of information (transparency), studies on reactivity, studies on governance, and studies on managers' values. The only area where in which there is a systematic link was between the impacts of news about social irresponsibility and declines in corporate income.

Consumer behavior is assumed to be positively influenced by the involvement of companies in social actions [22]. This type of study is challenging to conduct, primarily because of the difference in attitude and behavior—customers, as well as employees, may state that they will choose a socially responsible company without acting accordingly [23]. In this direction, the only types of analysis that can demonstrate the advantage of investing in CSR are derived from the willingness of customers to pay an additional cost for products with “social value”, a research direction in which empirical studies are underdeveloped [24].

In the same way, the retention of employees is argued as a benefit, their retention by socially responsible companies being higher [25]. However, these studies are based on employee statements, or even managers' assessment of employee behavior; therefore, the data, here, are desirable and in line with CSR theories.

Consequently, we asked ourselves: if the benefits of social involvement are not clear, what happens to an organization that is not socially involved? Numerous examples support the idea that negative social practices can have negative effects on the performance of companies—both Nike, in India, and Shell, in Nigeria, are cases invoked to support the importance of social responsibility practices [26]. However, the suspicion of false transparency, as well as the lack of evidence of a direct sanction, make us wary of the importance of the social approach. It seems, rather, to be a (very strong) discourse legitimizing these practices by companies, one favored, as well, by governments and organizations who need these investments in CSR-related actions. This is not to say that organizations can do social “harm” without consequence, as we consider, also, the legal levels of CSR that guard against these behaviors.

Studies investigating the sources of social involvement highlight both objective and subjective factors. Thus, we expect firms with longer seniority [27] and higher profits [19] to be more open to participation and social investment. Lingreen et al. [27] demonstrates that the concern for different stakeholders differs depending on the level of development of the company. At the beginning of its journey, with few employees and low income, a firm will be more interested in primary groups (such as shareholders, employees, customers); as the company develops, it is enabled to integrate social objectives in the company's strategy and to invest systematically in these actions. This conclusion was confirmed by other studies proving that the age and size of an enterprise influences its engagement with CSR activities [28,29].

One reason for such great variability in the meanings of CSR is also given by the cultural dimension of societal expectations [30], even the sources of legitimacy vary culturally [31]. Companies' need for legitimacy and the way it shapes the visibility of their social behaviors also varies between different fields of activity [32]. Thus, areas with high public visibility tend to need more legitimacy from stakeholders, respectively the number of the latter will be higher, directly shaping the level and forms of social involvement of companies.

Numerous studies emphasize the role of managers in social-involvement decisions [33,34]. This effect can be mediated through organizational culture [35,36]. The different motivations for involvement in social action are found at several social levels, including the motivation of governments to stimulate such initiatives. These motivations are systematized by Aguilera et al. [37] by their type: instrumental, relational and moral. The impact of manager's opinions is even greater in the case of small and medium enterprises, as we will show in the following section.

2.2. CSR—A Reality in SMEs

There are two main views when scholars focus on CSR-related aspects at the level of SMEs. Some consider SMEs to be "little big firms" when speaking of CSR [38], consequently the same lenses are used to analyze this phenomenon as for large companies. Consequently, the results of studies of this approach often conclude that there is limited involvement or even support from SMEs for social responsibility, as their efforts and results will be smaller than those of large companies. However, a growing number of scholars consider that there are essential differences between SMEs and large companies that strongly influence their approach to CSR-related aspects. In this section, we focus on the intrinsic differences between these approaches regarding social responsibilities of small and large companies.

Nevertheless, it is important to note that there are efforts to create a congruent research approach that could reflect both the realities in large as well as in smaller companies when it comes to social responsibility [39]. Such a study, conducted with qualitative data gathered through case studies on both large and small firms, highlights that, while SMEs have internal implementations of CSR practices but do not focus on communicating such actions, MNCs have a strong orientation towards external communication, yet are lacking and behind SMEs when internal implementation is concerned. This may be explained by the relative organizational costs on the one side for external communication and, on the other, for embedding CSE in core operations [39] (pp. 701–702).

When looking at CSR in SMEs, one important distinction is the type of action undertaken, with two main possible positions highlighted: reactive and strategic [38]. Thus, SMEs get involved in CSR either as a reaction to external or internal pressures expressed by different stakeholders (suppliers, clients, employees, the community etc.) or because "it makes sense to do so" [40] (p. 4) as members of the local community. Nonetheless, these differences are not easily captured in empirical analyses, and using the stakeholder-management approach may be sufficient in researching CSR at the level of SMEs, as it structures social actions towards different groups.

The literature argues for differences in approaches regarding CSR from SMEs compared to multinational large corporations (MNCs). Mousiolis et al. [41] has debated the strategic differences between SMEs approaches to CSR, emphasizing that these are more flexible compared to MNCs, however they lack the latter's resources. It is also important to notice that the strategic decisions regarding CSR, made by large companies, often affect SMEs, as they are their suppliers, clients or partners. The fact that SMEs are closer to the community and its problems allows them to find straightforward solutions, while MNCs have a rather general approach to addressing global social issues.

A systematic comparison between the approaches to social responsibility between MNCs and small business is offered by Spence [42], who looks at differences on four dimensions: ownership and control, governance and reporting, transactions and power structures. While in MNCs, the shareholders and CEO have the main roles, in SMEs the

owner-managers is both the owner and the agent. This impacts the small businesses' social responsibility as these will be rather discretionary at the decision of the owner-managers. Regarding the second dimension, governance and reporting, MNCs have a formalized and codified style and professional management, while, in SMEs, these are informal and personal. Transactions are contract-based, oriented to profit maximization and creating value for shareholders in the case of multinational companies, while SMEs' transactions are relationship-based, giving importance to social-capital creation and maintenance. The last dimension looks at power structures, which are hierarchical and role-oriented in the first category, while flat, flexible and multitasking in the second [42] (p. 47). These differences will influence the approach to social responsibility, even when analyzed using Carroll's approach of stakeholder-management, or, what the author proposes as an integrative approach, the ethics of care and the feminist perspective on small business [42].

Jamali et al. [43] also emphasize some of the differences between the CSRs of large and small companies. Given the high impact of SMEs in the economy, it is important to analyze their social and environmental responsibilities and the way SMEs act upon these responsibilities. One of the main differences resides in the important role of the personal ideologies of entrepreneurs on the ways firms are managed. More, SMEs are closer to their communities, employees and clients and consequently respond in a direct manner to the pressures of these stakeholders. However, given their very high number in economies, their "collective ecological footprint is highly significant" [43] (p. 13). Given the looser pressures on SMEs to comply with international CSR standards, they are more prone to get away with disregarding environmental policies and employee rights. These are considered the two opposing views between SMEs and CSR: the optimistic one, which emphasizes the spontaneous and genuine engagement in CSR of SMEs, and the pessimistic one, which considers SMEs, especially in developing countries, socially and environmentally risk-prone enterprises.

However, it is also important to note the relationship between MNEs and SMEs in promoting and implementing CSR. There are different forms of power exerted by large companies on SMEs as partners, suppliers or clients [40]. Consequently, a large company either imposes upon or rewards the CSR-related behaviors of their smaller partners. Harness et al. [44] investigated the different routes the power large companies may take to promote CSR-orientation in their smaller partners. Their study on an extensive sample of Finnish SMEs showed that expert power (transfer of knowledge regarding CSR aspects from large companies appreciated by small and medium companies) and reward power (giving rewards to SMEs which display CSR interest) have a positive effect in promoting CSR to SMEs. Coercive power had an insignificant statistical effect. Out of the positive types of power, reward power was proven to be used to more positive effect compared with expert power. An interesting conclusion of these relationship is that the adoption of CSR was not affected by the length of the relationship between the two types of enterprises, nor by the size of the SME. Following this line of argument, we would expect SMEs that have direct relations with large companies to be more aware of and possibly involved in CSR-related actions, and that SMEs that have little direct interaction with these.

While several important differences exist between large corporations and SMEs, these differences do not lead to the conclusion that social engagement is only for large corporations. Jenkins [45] reviews the literature on the comparison between large versus small and medium enterprises in the light of their social and environmental responsibilities and highlights the following characteristics of CSR in SMEs:

- SMEs are smaller and have less resources to allocate to CSR compared to large companies, their CSR action's impact is viewed as smaller;
- This sector is far from being homogenous, there are many differences that are likely to affect also their commitment towards CSR;
- owner-managers of SMEs are often multitasking, along other priorities they might not allocate time to deal with CSR;

- SMEs owner-managers are often more distrustful of bureaucracies and less responsive to formal institutional pressures—such as those that promote CSR;
- SMEs are more flexible and can respond much quicker to social and environmental problems;
- SMEs are directly connected to their community;
- SMEs are less inclined to formalize CSR-related aspects (develop strategies and setup departments dealing with these aspects);
- The relationship with stakeholders tends to be rather informal and, consequently, so do the CSR-related initiatives regarding different stakeholders;
- The motivation towards CSR is less to respond to external pressures but to protect personal ethics,
- The managers of SMEs interested in CSR consider that they should pay attention to their social and environmental responsibilities [45] (p. 243).

These characteristics make the social responsibility different in many ways from large to small firms, some authors proposing the replacement of CSR with SBSR—small business social responsibility [42,46].

The relationship between CSR and firm performance is one of the core issues in CSR theory. Several studies were also conducted on SME performance and CSR, yet mixed results have been reported on this relationship [47]. It is also important to note that, even studies that attest a positive relationship between the two, highlight evidence of a bidirectional relationship, CSR enhances firm performance, while firms with better economic performances are more inclined to be socially and environmentally engaged. More, the contradictory relationship between the two may also result from the intervention of mediating variables [23]. For example, there is evidence that, at least in developing countries, reputation has such a mediating role: CSR is related to firm performance directly, but is also mediated by firm reputation [47]. This relationship, for SMEs, is also mediated by innovation, as CSR promotes innovation and innovation fosters firm performance [48]. However, this mediation seems to be relevant only for SMEs that employ strategic CSR, as responsive CSR approach is not linked to innovation processes [49]. More, the effect of CSR on innovation performance is also mediated by ethnic diversity and less by gender diversity, as demonstrated on an extensive study on SMEs in Luxemburg [50]. This is important to note: the assumption is that genuine strategic CSR is bound to promoting diversity as a key element thereof.

Magrizos et al. [38] analyze the relationship between CSR orientations towards different stakeholders—also analyzed along four attributes (stakeholder power, urgency, legitimacy and proximity)—and their separate effect on financial performance. They conclude that SMEs who are socially and environmentally responsible towards salient stakeholders have better chances for surviving an economic crisis. This is also to say that, in times of crises, SMEs should focus on those CSR claims that are salient (power, urgent, legitimate) and close (geographically and morally) to have better financial performances.

2.3. The Romanian CSR Context

The Romanian SME sector has increased significantly since Romania's access to the European Union, and also as a consequence of support provided by the EU for entrepreneurship. Between 1997 and 2016, the impact of SMEs on the economy exceeded that of large corporations, currently representing 58% of assets 65% of employees and 53% of the net-added value. Along with European characterizations, the SMEs sector is seen as dynamic, competitive and flexible as compared with large companies [51]. The analysis on Romania small businesses [52] fact-sheet highlights the strengths and weaknesses of this sector on each of these dimensions. The data was collected for the period 2014–2018. This fact-sheet emphasizes the evolution of the Romanian SME sector in most dimensions. The main problems found were in the areas of single-market skills and innovation. Regarding the impact on CSR, we consider it important to note that, according to SBA data, Romania scores below the European average on aspects related to handling human resources and

the environmental issues. The skills and innovation dimension is the one that most lags behind, both in innovative actions on behalf of SMEs and in the training provided to employees, which might be considered an indicator of interest towards the improvement of human resources and openness towards CSR. Also, the environment dimension is lagging behind the European average—mostly regarding the implementation of resource-efficient measures of SMEs (such as energy reduction).

Most analyses on SMEs in Romania and worldwide assess the limits of the strategic approaches to different managerial functions. This is mainly due to their narrower scopes (one product/single markets), few employees (and those mainly in production), and limited financial resources to invest in strategic planning [53]. Moreover, the influence of the entrepreneur or manager is strong, as most of decisions rely on their understanding of the situation rather than being based on systematic analyses of the circumstances. SMEs often quickly respond to their external environments by deploying their limited resources in a random and ad-hoc manner, rather than pursue a conscious strategic approach, thus resulting an unintended strategic approach [53].

In an analytical literature review regarding the strategic development of CSR in small and medium enterprises, Zbucnea and Pinzaru [54] reveal that significant efforts are undertaken by SMEs in the field of social responsibility. Nonetheless, the strategic approach of CSR is still rather limited, and is more engaged with a managerial approach by firms that consider CSR an opportunity to increase profit. Moreover, it seems that a major factor in promoting CSR in SMEs is the owners' or managerial attitudes that commit to CSR, either as belief or compliance. The policies in the field greatly shape the form and intensity of social or environmental involvement.

More, we can say that in general that CSR reporting is weaker in Romania and in other Eastern European countries as compared with developed European countries, as revealed by a study on GRI reports focused on this region [55].

CSR, in general, is a concept that has been gaining more attention recently with broad application and strong support from professional associations [56]. Romanian studies on CSR have been increasing over the last ten years, however, little systematic analyses on representative samples have been conducted. From an academic point of view, despite the increasing attention to this topic, we are far from having a consensus regarding CSR. The theoretical summaries highlight either the competitive advantages resulting from investments in CSR, or else as the systematization of CSR forms [57]; that is, how to manage relationships with stakeholders [58] or a firms' contribution to sustainable development [59]. A meta-analysis, based on 186 scientific papers published on the topic of CSR in Romania from 2011–2015, especially from the field of accounting, has revealed that the most frequently researched topics are those related to CSR actions, followed by CSR theoretical works [60].

Most studies published in Romania postulate only progress in terms of the interest of Romanian firms regarding social involvement. However, Romanian companies are still at an incremental stage of social responsibility involvement [61], with visible short-term actions and less long-term strategic orientation aimed at assuming social responsibility. Some studies, however, postulate that social involvement, measured as spending on this type of action, is a reality for small and medium-sized companies, with charitable actions being preferred [62]. Only a few published studies focused on explanations regarding these processes in Romanian firms, focusing instead on factors that stimulate social responsibility [63,64].

An analysis of the fifteen most-cited papers from the Clarivate database on “CSR in Romania” revealed that, from a theoretical perspective, most papers rely on sustainability as a paradigm [65–70], and, from an empirical perspective, most papers reflect the Romanian situation and have an explorative or descriptive character [28,61,65–72].

The theoretical content analyzed indicates that some papers discuss the importance of ethics and responsibility from a rather general approach [73–75], or from general CSR

theory [28,76]. CSR is linked with social performance [77] or is seen as a normative concept emphasizing the need of companies to react to social pressures [78].

Ciupercă [79] points out the big discrepancy between the statements of the Romanian managers regarding the social involvement and their practices. This state of affairs is explained by the authors largely due to the post-communist legacy in which this type of involvement was practically dictated by the leadership. The different forms of CSR are considered desirable without considering the contribution to the welfare of the society. Starting from the theory of rationality, another explanation is related to the existence of a dissonance of the decision makers: the managers are interested in CSR; however, the shareholders have no expectations of these directions so they do not get involved or do not invest in this type of action. This discrepancy between statements and actions regarding social responsibility is also demonstrated in terms of the attitudes and actions of Romanian managers towards environmental issues. Roșca [80], in an exploratory study of 50 companies in Romania, showed that managers consider environmental problems to be a priority, however, the study of the environmental impacts of these companies reveals, rather, the lack of positive and concrete actions (packaging, waste management etc.). In any case, we note that the answers obtained to the questions related to practices were few and short, and it is possible that there were practices that were not reported by the data-collection tool.

In a study based on a sample of 15 representatives of socially responsible companies, Obrad et al. [81] also highlighted the openness of Romanian managers to social involvement of companies. The fields of action considered the most important are social protection, environmental protection, and culture. The research reiterated the conclusion of other similar studies attesting the lack of maturity of CSR in Romania—CSR actions are sporadic, little integrated in the strategies of companies. These actions most often fall within the remit of marketing or PR departments, and, rarely, there is staff who manage only the social responsibility issues of the company. Moreover, although managers rarely consider it important to make informed decisions regarding CSR; these decisions are frequently not based on studies or diagnoses in certain fields. The most important functions of the CSR according to the respondents are: (1) to promote the ethical values of the company, (2) anticipating and preventing conflicts between the company and the community, and (3) the ways in which a part the company's profits can be returned to the community. Indicating the desirability of responses, few considered CSR activity as a PR tool or as a way of motivating and retaining employees. However, the main benefits of this involvement are related to the image of the company although the benefits of a good reputation in the community are not clearly demonstrated in the literature. Moreover, the managers who were part of this study consider the main obstacle in the development of CSR in Romania to be poor knowledge of the content of this concept, followed by the lack of trained personnel and the lack of budgets for these actions. Proper theoretical training is considered important for those working in this field, both for promoting CSR within companies and at the company level, which could thus exert greater pressure on companies in the direction of social employment.

Băleanu et al. [82], investigating CSR practices as presented on the websites of the 100 most important companies in Romania, postulate the same lack of coherence and the imitations that characterize this field of activity. The information on social involvement is presented in fragments, independently of the companies' strategic documents. The extensive study of Olaru et al. [61], which aimed to highlight the degree of adherence to the principles of the European quality management model (EFQM) and the application of the ISO standard on social responsibility, also revealed the existence of fragmentary practices.

Studies on the social responsibility of SMEs in Romania show, on the one hand, their organization of specific activities, but they also highlight factors that favor their social involvement. Factors highlighting the age of the firm—seniority firms tend to have a higher level of CSR formalization [28]—and the size—the larger an SME, the greater the likelihood of it organizing CSR actions [63]. Moreover, the attitudes of managers towards the role

of business in producing social welfare is a factor with a strong impact on the number of social actions organized by their SMEs [83]. The effect of turnover is also positive for large companies; the social responsibility expenditures are larger for larger profits and companies with losses often continue to provide corporate giving [84].

3. Methodological Framework

Our paper aims to identify the role of owner-managers of SMEs in shaping the level of involvement in CSR activities of SMEs and to present the image that owner-managers have on what CSR represent. For achieving this aim we use two sources of data: quantitative research on the topic of the social responsibility of small and medium enterprises in western part of Romania, and also a qualitative study based on 17 interviews with owner-managers of small businesses from Oradea, a city in the western part of Romania. The quantitative data presents the reality of social responsibility actions and the relationship with manager's attitudes, while the qualitative focuses on a better understanding of owner-managers opinions on social responsibility.

3.1. Quantitative Data

In this paper we present data collected through paper and online questionnaires in 2017. The instrument aimed to reflect the profile of CSR activities undertaken by small and medium enterprises in the western part of Romania. There were 18 closed questions and 4 open questions. The questions ranged from characteristics of the firms, to understanding of the role of businesses in providing social welfare, CSR domains and activities undertaken by respondent SMEs, level of formalization of CSR and organizational CSR.

There were 109 answers recorded with the help of graduate students from the University of Oradea's Faculty of Economics. The firms were selected by our students in the master's program, from the firms they interact with: work, practical training, family members or friends, etc. After a careful instruction and presentation of the study, each student was asked to fill in a minimum number of questionnaires. The data collection was supervised and verified by the authors. Therefore, the final sample of this research was an opportunistic one. Consequently, we acknowledge that this sample is not representative; however, we consider that the results we present portrait a reality for SMEs in the region. There is one answer for each SME in the sample. Responses were given by managers of these firms.

In our sample of 109 SMEs: 54% are from Oradea (main city in Bihor County–North-West Romania), 7% from other towns in Bihor County, 22.7% are from other neighboring counties in the same region, while the rest from the sample are from rural areas in Bihor County. The description of the sample can be found in the Table 1 below:

Table 1. Description of the sample.

Title 1	Mean	Median	St. Dev.	Minimum	Maximum
Number of employees	19.7	8	32,614	1	188
Turnover (lei)	6,939,196.38	521,128.00	20,578,917.47	10	130,589,375.00
Year of establishment	2005.75	2007	7.853	1991	2017

The data was analyzed by the authors using the SPSS statistical package. The tests conducted in the analyses presented in this paper, besides descriptive statistics (frequencies and statistical indicators) include: scale computation, correlations and independent sample *t*-test.

The main topics covered by these questionnaires were:

- Forms and domains of CSR in SMEs, including the financial support for these;
- Perceived benefits and managers' attitudes towards CSR-related aspects;
- Level of formalization, including the sources of information towards social problems;

- Testing an international organizational CSR.

From these topics, mainly the first two are presented in this paper, in Section 4, Results and Discussion.

3.2. Qualitative Data

We have carried out 17 interviews with owners of small enterprises located in Oradea, Romania. The firms were selected both with and without CSR activities, as we aimed at capturing the understandings regarding CSR-related aspects by SMEs in general, not just the socially active SMEs. The firms were selected so that a wide range of domains could be covered. We selected the firms from the institutional and personal contacts, and also through recommendations from managers. The firms are from food industry, medical sector, real estate, human resources, transport, and production. Eight of the respondents were male. Most of our interviewees (nine) were aged between 30 and 40 years old, five were between 40 and 50, while three were above 50 years old. The data was analyzed using Nvivo software for qualitative data analysis.

The discussion was opened and guided on three main topics:

- Characteristics of the respondent and his/her firm or firms;
- The position of the firm in the community;
- Social responsibility of small and medium enterprises.

In this paper we only present the responses regarding their understandings of the social responsibility of firms, defining the conceptual map.

4. Results and Discussion

4.1. Domains, Actions and Factors Promoting CSR in Romania

4.1.1. CSR Domains and Types

Almost half of the firms included in our study are engaged charity and environmental protection as domains in which they carry out CSR activities. Education is also a field of interest to SMEs, gathering little over one third of our respondents. The least interesting is culture, a domain where around 20% of firms are engaged. This might also be the effect of the lack of opportunity in this region: community development initiatives and cultural activities are fewer than charities. Figure 1 details these results.

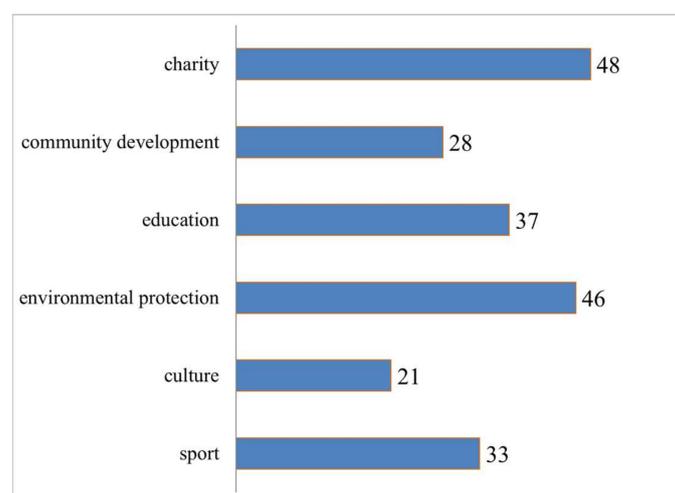


Figure 1. The question “In the last 5 years, in which of the following domains did your firm undertake social responsibility actions?”; number of answers for yes reported.

We also asked our firms which concrete social responsibility actions they had carried out in the last year or in the last five years. The detailed responses are presented in Table 2 below, showing a clear preference for giving financial support both in the last year and

in the last five years. Also, significant participation was found for activities for their own employees (60 firms in the last year undertaken supplementary services for employees) indicating a preference for primary stakeholders. Nevertheless, a rather low interest is in “organizing courses for other people than their own employees” as well as for social marketing campaigns, but we consider that this might be the result of a lack of knowledge in the area.

Table 2. The question “Which of the following actions were undertaken by your firm?”; number of answers for yes reported.

Social Responsibility Activities	Yes, Last 12 Months	Yes, Last 5 Years
Donations or sponsorships	70	62
Involvement in social-community projects	31	27
Employee voluntary programs	24	23
Organizing social marketing campaigns	13	14
Promoting social causes	29	25
Organizing courses for other people than their own employees	26	19
Supplementary services for employees	60	53

Based on the responses related to the type of activities undertaken, we constructed a summative scale. The scale reflects how many types of social responsibility activities are undertaken by a firm. We consider that having more types of social activities displays a stronger commitment and a higher involvement to social responsibility. The average number of types of CSR activities undertaken by the firms in our sample is above two, however most of the respondents have only one type of activity. The mean value on this scale is 2.4 while the median is 2, and a standard deviation of 1.85. The skewness is 0.49 and kurtosis -0.615 indicating orientation to the left of responses on this scale. We present the frequency of responses on this scale in the Figure 2 below.

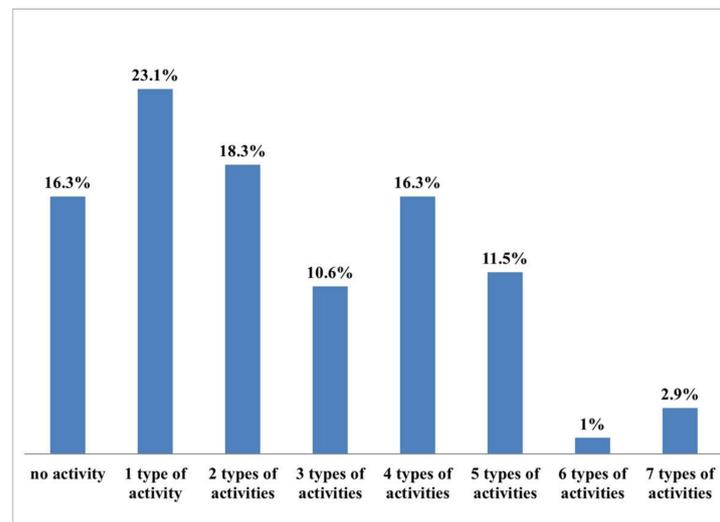


Figure 2. Description of the scale of number of CSR activities.

4.1.2. The Attitude of Managers toward the Involvement of Businesses in Social Matters

As revealed in the scientific literature, a high impact on CSR involvement of firms is given by the value orientation of the owner or manager [28,45]. In this regard, we asked our respondents to what extent they consider that collective welfare is the sole responsibility of governments, or that firms should also be involved in providing the collective welfare. This value orientation is proven to have a high impact on the social involvement of the firms. Most respondents considered that businesses should be interested and involved

in collective welfare—the average was 7.22 on a scale from 1 to 10, where 1 means that collective welfare is solely the responsibility of governments and 10 that welfare should be a priority for the business environment.

The attitude of managers is strongly connected with some types of social responsibility actions (Table 3). This is to say that the managers of firms with involvement in these activities are more likely to consider that firms should be involved in producing social welfare.

Table 3. Significance-test results for managers' value orientation by type of CSR.

	Managers' Value Orientation (Mean Value)		Results for Significant Tests		
	Yes	No	t	df.	p
Sponsorships and donations	7.55	6.67	2.063	62.9	<0.001
Involvement in community programs	8.42	6.81	3.98	101	<0.001
Promoting a social campaign	8.24	6.92	3.427	63.291	<0.001

Interestingly—the volunteering of employees, organizing of social marketing campaigns, organizing training for external beneficiaries, extra services for employees—had no statistically significant relationship with the attitudes of managers regarding the social impact of firms.

The attitude of managers is correlated with the summative scale of types of social actions with a Pearson correlation coefficient of 0.308 ($p = 0.002$) which confirms the strong influence of the owner/manager in shaping the CSR actions of their firms.

Given this high impact, we investigated further the factors that might influence this value orientation. We analyzed the relationship with age, gender and rural/urban area (we did not have data on residence of respondents; however, we knew the area in which the firm operates).

The age of respondents was between 21 and 62, with an average of 39.5, a mode of 40 and standard deviation of 9.77. There is a significant positive correlation (Pearson correlation coefficient = 0.205, $p = 0.037$) between age and the attitudes of managers regarding the role of businesses in providing social welfare: the older the respondent, the higher the value attributed to the role of business. This is contradictory to our assumptions, as we expected younger respondents to be more interested and open to social responsibility-related aspects [26]. This result also suggests the need to investigate deeper the responses of managers of all ages, to better understand their attitudes and the connection between their understandings and their actions.

Our study samples was 69% male. There was no significant difference, tested through independent sample tests, between the attitude of female and male managers regarding the role of businesses in providing social welfare.

Interestingly the responses from managers of firms that operate in rural areas valued the contribution of the business sector more in providing social welfare. The independent samples test indicated that the average responses of managers operating in rural areas was 8.4 compared to 6.9, the average response coming from those working in urban areas ($t = -2.538$; $df. = 24.93$; $p = 0.018$). This is also an interesting result that may stem from the closeness of relations rural areas, the strong connections between people (and their business where the case). Consequently, in rural areas respondents may value the role of businesses in their communities more. However, we must note that in our sample solely 15% of responses came from firms operating in these areas.

All these results indicate, in line with other findings in the literature [42], the strong impact of managers in deciding the level of social involvement of the firms, as well as the forms in which their business may act in solving community problems. Given this finding, we propose analyzing, in more detail, the opinions and attitudes of owner-

managers regarding the social responsibility of firms. We will be able to better explain this phenomenon in Romanian small and medium enterprises.

4.2. Understandings Regarding Social Responsibilities of the Firm by Owner-Managers of SMEs

In this section we present the results obtained through the 17 interviews conducted with owner-managers in Oradea, the capital city in Bihor County, western Romania.

When asked, in general, what they understand of the concept of social responsibility, several of our subjects were reluctant. They expected us to give a definition and, rather, to comment on that. Some even plainly admitted that they did not know how to answer. However, when left to say whatever came to mind, the responses were interesting and diverse. Several responses identified directions of actions, or gave concrete examples that will be synthesized in a separate subsection. Also, some discussions focused on the motivations for getting involved in CSR, even if this question was not addressed separately. The answers received were classified under seven distinct categories that are detailed below. We used Nvivo coding for all the discussions that fell under the definition of CSR. Using this software, we could extract these references and make sure no answer was omitted. For this type of interpretation, we did not need to quantify the coverage of responses, not to count how many responses fell into one or another category. The classification of the responses extracted by the software was done by the authors of this study.

Most understandings referred to doing business correctly, to the best of one's abilities, in order to satisfy their clients and have good relations with employees. Under this rather broad understating, several dimensions are highlighted. We will give examples of each dimension identified in the responses received. These separate definitions or dimensions of CSR will be presented with the examples given by our subjects.

1. Doing business to the best of one's; "You have the obligation to prepare continuously, to invest continuously and to grow gradually, naturally" (VD, male, medical sector); "You need to understand your role and take it very seriously" (VD, male, medical sector); "In my opinion, it means doing your job well, the way you want to be served. More, do not have problems with employees, pay taxes to the state" (DC, male, auto-motive industry)
2. Being fair; "First of all, to be fair, to pay their taxes correctly and on time, to try to employ as many local staff as possible" (DD, male, IT)
3. Being sustainably present in the community for a long period of time; "Then, have a long-term activity. (. . .) That's why we tried to be consistent and transparent" (DD, male, IT)
4. Giving back to the community: "social responsibility supposes that you, as an entrepreneur, as a company, return to the community a part of what you do as a profit, of what you achieved. (. . .). One can say that I have many clients who come from the community, so at one point I made a nice income from them. It is my duty to give something back to those people" (RS, male, food industry); "paying your taxes, giving something back, (. . .) become more visible and the community can help you promote your business or find customers" (DD, male, IT); "in the end business people make some money, a profit that is the purpose of the company. I think that, from this profit, we have to give back to the community, how we can" (VD, male, medical)
5. Marketing; "if you have an advertisement you become more visible and the community can help you promote your business or find customers" (DD, male, IT); "This involvement of a company in the community is mandatory, to show what service we offer, how we help the community. Of course, that in the end it is also a marketing tool. Okay, the company makes some expenses, but those come back in various forms: loyalty, getting to know the product, or service. I don't think they're free. This involvement is not free—maybe in the short term, but in the long term if you want to function you have to get involved in the community, to be known" (AT, male, real-estate).

6. Enhance relationships with stakeholders (customers and employees); “I think it could be aimed at two categories of members of society. First and foremost are the customers who are relevant to us. Another facet would be the responsibility towards the members of the society in which we act. But this, I think this part does not apply to us, because we do not generate unpleasant situations for locals” (PO, male, food industry)
7. Solving community problems; “The impact is important. That is why I very rarely support cases that are for medical interventions or other things, although I believe in them and I am sorry for the people who get there. Any of us could be. But I want to support things that I think have an impact on more people” (VS, male, real-estate and human resources).

Based on these responses we drew a conceptual map of practitioners’ understandings of social responsibility concept (Figure 3).



Figure 3. Conceptual map of social responsibility as understood by owner-managers of SMEs.

This conceptual map, constructed based on the responses of SME representatives, strongly follows different theories regarding CSR. While some theorists considered that CSR, as a general theory, delimits what is desirable, and then tries to capture realities that measure-up to that picture [5], the definitions provided by our respondents suggest that their understatings are in line with most definitions. Both the pyramidal model of CSR [85] and the stakeholder’s approach were included in this synthetic understanding of social responsibility.

At the basis of what it means to be socially responsible we find the legal and economic levels: being fair and doing business at one’s best ability. An important dimension is given by the inclusion of sustainability, as a positive long-term presence in the local community (as employer, partner, client, etc.). The discretionary level is also explicitly mentioned as a duty of firms to give back to community and involvement in solving community problems. Clients and employees are mentioned explicitly as the most important stakeholders, and our SME owner-manager see CSR as a means to improve their relationships with these stakeholders [86]. Also, in line with other studies, we found that, for owner-managers of SMEs, seeing CSR as a marketing tool is not contradictory to its purpose [87].

Linking these responses to our quantitative data we can also say that, managers consider that they can and should contribute to the general good. This is done firstly by being fair and doing their job well. This is true even for the firms that do not have concrete CSR actions or who do not show interest in a specific area. The ones that have undertaken

some form of social action mostly give financial support and volunteer in areas of expertise (the managers' and the firms area of expertise). This suggests that we can find more action in firms that are more connected to NGOs or different groups in their close communities. While in all our interviews we could highlight that business has a role in providing social welfare, the ones that define CSR as giving back to the community and find means to solve community problems, are also the ones that engage more in CSR. This implies that, while the role of the attitudes of owner-managers is very important in explaining CSR in SMEs, more systematic data is needed to understand which attitude or which understating shapes each type of social involvement. Nevertheless, at the core of any social behavior of the firms we can find the ethical dimension and the need to support the sustainable development of the community.

These findings suggest that, in order to narrow the gaps in the social involvement of Romanian firms [55], there should be more training and access to information regarding available mechanism. owner-managers' knowledge on CSR, though it could be linked with different theoretical contributions, is sparse and unsystematic. More, providing good examples of partnerships between the business sector and the NGO sector for specific actions, would legitimate social responsibility. Creating contexts for such involvement by bridging the gaps between these two sectors would lead to a more active socially responsible behavior on behalf of small and medium enterprises. All these need to be done along with the strengthening of the SME sector in Romania, which is still less developed compared to European averages [51].

5. Conclusions

The social responsibility of small and medium enterprises is a less studied area, especially in the Romanian context. While studies emphasized characteristics of CSR in SMEs, one of the conclusions we studied further in this paper was the strong impact of the owner-managers in shaping social involvement of their firms. The main objectives were to: (a) identify the extent to which the owner-managers of SMEs shape the levels of involvement in CSR activities of SMEs; and (b) Analyze the understandings of owner-managers of SMEs of what constitutes social responsibilities of the firm.

Our data revealed that the way managers' see the role of business in providing social welfare influences their decision to donate money, to participate to community development programs as well as to promote social marketing campaigns. The number of types of social responsibilities actions carried out is also influenced by manager's attitude regarding the role of business in the society. The data supported the conclusions of previous studies, that CSR is a reality of Romanian firms, even SMEs, though it is not yet formalized in strategic approaches. This supports the generalization of our findings to the general context of Romanian small and medium business.

More, to understand how managers see social responsibility of SMEs, we conducted a series of in-depth interviews on this topic. Their responses are in light with the main theories of CSR, supporting both the pyramidal model, the stakeholder management approach as well as the sustainable development approach in social responsibility. The responses received showed that all managers, whether their firm takes formal CSR actions or not, consider being fair and doing business at their best, as part of CSR. The ones that display also forms of social responsibility are those who, in addition to the previous level, consider that it is their duty to give back to the community and be involved in solving social problems. The interest to stakeholders, as part of CSR, was displayed mostly by those who have incremental interest in CSR. Considering CSR as a marketing tool is not seen as contradictory with "doing good".

There are important practical implications of our results, both for practitioners and for policy makers. As concluded, the knowledge of owner-managers of SMEs regarding social responsibility is limited, rather informal, and random. Consequently, the following mechanisms could be identified to increase social responsibility of small and medium enterprises in Romania: promoting better information regarding the available facilities,

the creation of or support for organizations that can bridge between social initiatives and SMEs facilitating their involvement, training and transparency for these practices focused on SMEs.

We also consider it important to investigate the connection between attitudes and behaviors regarding CSR. To do so, it would be important to interview more owner-managers about each type of CSR action. A larger sample size of both quantitative and qualitative data would increase the generality of these answers. We consider this line of study relevant and of great potential to add to collective knowledge and for prospective concrete practical applications.

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