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Perceptions and Attitudes of SMEs and MNCs Managers Regarding CSR Implementation: Insights from Companies Operating in the Retail Sector

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Abstract: To establish a responsible business environment, it is important to analyze the way corporate social responsibility (CSR) is implemented within the business world. In this respect, managers play a crucial role in designing and applying the CSR concept and practices. Therefore, this paper aims to identify and analyze the perceptions and attitudes of medium-sized enterprises (SMEs) and multinational companies (MNCs) managers in the Romanian retail sector related to CSR implementation. A documentary research approach and a qualitative research methodology through the use of four focus groups were utilized to fulfill the above-mentioned purpose. Additionally, the authors employed content analysis and Nvivo 14 software to process the collected data. The findings indicate that the size of firms represents a key element of managers' perceptions and attitudes regarding CSR. Particularly, SME managers have a lower level of familiarity with the concept and the potential advantages for business compared to MNC managers. Furthermore, when it comes to CSR practices, MNCs use a comprehensive approach to meeting the demands of their stakeholders, whereas SMEs prioritize the requirements of their employees. One major obstacle in implementing the CSR concept continues to be the high expenses involved in the businesses.

Keywords: CSR; retail; SMEs; MNCs; entrepreneurs; managers; Romania

1. Introduction

Since its emergence, the corporate social responsibility (CSR) concept has evolved in various directions [1,2] and become an important issue of management, especially in the last decades. In essence, this concept encapsulates the strong connection between businesses and society. Consequently, more and more managers from various industries have agreed that engaging in socially responsible behavior is increasingly needed [3].

As CSR is now present in practically any industry, the retail sector constitutes an interesting and useful example. For instance, an increasing number of retail corporations are opting to externalize various aspects of their business operations and establish tight collaborations with local businesses. This strategic approach aims to foster the growth of local economies and enhance the welfare of citizens. Small- and medium-sized enterprises (SMEs) can view this reality as both an opportunity and a challenge. Companies well known for their active CSR practices hold high expectations about potential partners' business conduct in terms of social responsibility (SR) involvement. Hence, SMEs should adapt their business strategy and operations to seize the chance of forging a commercial alliance with multinational corporations (MNCs). Nevertheless, not all managers, mostly those working in SMEs, possess a deep understanding of this concept, as some of them are not acquainted with its principles and specific practices. Starting from the size of the

company, there are several studies in the literature in which managers' perceptions and attitudes towards CSR implementation are analyzed in different countries [4–6].

In the current business world, most of the big retailers are doing business all over the world. Global retail generated total sales of 26.37 trillion (tn) U.S. dollars (USD) in 2021, USD 28.2 tn in 2022, and USD 29.29 tn in 2023 [7]. As retailers buy their goods from various producers, CSR practices require coordinated action among all the components of the supply chain [8] because, in most cases, retailers possess a high degree of control in these chains [9]. As a consequence, the global demand for retail space has increased significantly over the past three years. For instance, Romania's contemporary retail stock, including shopping centers and retail parks, reached 4.2 million square meters by Q3 2023. Since then, the market has grown by 112,000 square meters across 12 retail projects. Retail parks now hold a larger share, and the vacancy rate in the capital (Bucharest) remains constant. This growth, particularly in smaller cities, has made the retail sector an attractive investment opportunity, and therefore, Romania attracted eight new businesses in the first nine months of 2023, making it a prominent retail hub [10]. Also, most of the largest European retailers (e.g., Carrefour, Metro, Kaufland, etc.) have been operating in the Romanian retail sector since the end of the 1990s and have expanded their activities. Despite the existence of several studies about CSR in Romania [11,12], few of them address the topic of CSR in the Romanian retail sector, focusing only on customers [13,14]. However, studies have been carried out concerning Romanian managers' opinions about the CRS concept and practices [15]. Therefore, a research gap related to Romanian managers' perceptions and attitudes towards CSR implementation has emerged in the retail sector.

Starting from the theoretical framework mentioned above, the authors conducted a literature review based on the following aspects: the CSR concept and its management implications; determinants and barriers to implementing SR in businesses; stakeholder-related CSR practices; and differences in CSR perceptions and attitudes between SMEs and MNCs managers. Thus, they developed the five following research questions:

- Q1. How does firm size influence the perceptions and attitudes of managers regarding the CSR concept?
- Q2. How does firm size influence the perceptions and attitudes of managers regarding the benefits of CSR implementation?
- Q3. How does firm size influence the perceptions and attitudes of managers regarding the pressures related to CSR?
- Q4. How does firm size influence the perceptions and attitudes of managers regarding the barriers to the implementation of CSR?
- Q5. How does firm size influence the perceptions and attitudes of managers regarding the implementation of CSR practices?

The present study aims to address the identified research gap and propose new paths for further investigation by other researchers. It seeks to identify and analyze the perceptions and attitudes of managers from SMEs and MNCs in the Romanian retail sector concerning the implementation of CSR. The outcomes suggest that the size of a firm constitutes an important factor in shaping managers' perceptions and attitudes toward CSR. More precisely, SME managers possess a lesser degree of acquaintance with the concept and possible benefits for business in comparison to MNC managers. On top of that, MNCs adopt a holistic approach to fulfill the needs of several stakeholders in their CSR operations, whereas SMEs emphasize the needs of their workers. A significant barrier to adopting CSR activities arises from the substantial costs involved. The paper is organized as follows: Section 2 presents the literature review. Section 3 illustrates the materials and methods used for the data collection and analysis process. Sections 4 and 5 deal with the results and their analysis. Section 6 reveals the conclusions of the paper.

2. Literature Review

2.1. The CSR Concept in the Management Context: An Overview

Since the 1950s, CSR has become a subject of interest for both academics and practitioners and, therefore, is a growing research topic within the management domain. Businesses' ways of thinking and behaving, irrespective of their size or field of activity, have dramatically changed as the relationships between companies and society have multiplied and increased in complexity. Moreover, over the years, the CSR agenda has seized the attention of numerous stakeholders of business organizations, such as the management, the shareholders, the employees, the competition, and society. The beginning of the past century witnessed the emergence of the modern roots of the SR of organizations concept, mostly in the United States of America (USA). As both a theoretical concept and corporate practice, CSR profoundly developed especially after the Second World War, but it appeared rather in an embryonic form at the beginning of the twentieth century. In those times, corporate philanthropy was a gregarious type of CSR [16]. Later, the idea that corporations have obligations to the society in which they operate—which is the essence of CSR—rapidly spread in the business world [17].

In the 1930s, the famous Berle–Dodd debate on corporate accountability led to the spread of two different approaches. The first, advocated by A. Berle, stated that corporate managers are responsible only towards their shareholders [18]. In contrast, the second, promoted by E.M. Dodd Jr., argued that they are accountable also to the society in which they act [19]. Later, the increasing engagement of business organizations in socially responsible behavior became a topic of interest for both theoreticians and practitioners [20]. After the end of the Second World War, P.F. Drucker made his famous statement that corporations have not only economic purposes but also social aims [21]. In the 1950s, the first definition of SR in business appeared: "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" [22] (p. 6). Thus, H.R. Bowen, the "Father of CSR", proposed a new approach to corporate management that was entirely ahead of that time.

The CSR concept paved the way for embedding societal values in the business philosophy of managers, businessmen, and/or entrepreneurs. In this respect, P.F. Drucker asserted that managerial actions should promote the public good [23]. In his turn, W.C. Frederick established the key elements of a theory of business responsibility starting from the fact that the behavior of businessmen is highly connected with the social role they should play both in business and society [24]. Also, K. Davis initially suggested that the measuring of the SR of businessmen needs to be done with their social power [25] and later affirmed that there is a mutual relationship between businesses and society [26], whereas C. Walton emphasized that SR requires voluntarism and not coercion [27]. However, even though the SR of corporations was seriously taken into account, skepticism about the CSR concept also appeared among various scholars. In this sense, M. Friedman stated that corporations should concentrate on obtaining economic benefits [28], and later, K. Davis argued that managers lacked the needed skills to make social decisions [29].

By asserting that business organizations have a responsibility towards society, A.B. Carroll identified four main activities specific to SR and provided a comprehensive definition of CSR: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" [30] (p. 500). After a decade, he stated that business organizations should be good corporate citizens and designed the so-called "pyramid of CSR", which encompasses the following four responsibilities [31]: economic responsibilities (e.g., being profitable); legal responsibilities (e.g., complying with different laws and regulations); ethical responsibilities (e.g., acting under the ethical norms); and philanthropic responsibilities (e.g., involvement in charitable and voluntary projects and activities).

In turn, the stakeholder approach [32] contributed to increasing awareness among corporate managers to behave responsibly towards all individuals and/or groups with an interest in their organization. By emphasizing the importance of business ethics, R.E.

Freeman launched the stakeholder management concept as a vector to address CSR. It becomes apparent that the concepts of CSR and stakeholder theory are related, and even though they are distinct, they do overlap [33], as both incorporate society's interests in business activities. Both concepts—SR and stakeholder theory—operate by addressing a company's external environment but also starting from within (as there can be internal stakeholders, and CSR practices are also sprung more often from the top management). However, the stakeholder theory mainly deals with the firm's close external environment, and CSR is a broader concept, entailing society at large [33]. Applying the theory in practice means that corporate responsibility has become a core preoccupation for managers rather than a peripheral one [34].

The expansion of the globalization process after the fall of the Berlin Wall enabled MNCs to develop their operations at a global scale. This made their managers face different business environments with specific laws and regulations and, therefore, adopt a stronger SR behavior. Consequently, the CSR concept began to be embedded in the strategy of any company. CSR is strategic when "it yields substantial business-related benefits to the firm, in particular by supporting core business activities and thus contributing to the firm's effectiveness in accomplishing its mission" [35] (p. 496). Thus, a comprehensive definition of CSR appeared as follows: "CSR entails the obligation stemming from the implicit 'social contract' between business and society for firms to be responsive to society's long-run needs and wants, optimizing the positive effects and minimizing the negative effects of its actions on society" [36] (p. 9). It became obvious to businesses around the world that the CSR concept is intrinsically linked to the management context [37].

2.2. Determinants and Barriers to Implementing SR Practices in Businesses

There is a deeper concern for researchers regarding both SMEs and MNCs managers' approaches towards SR implementation [38]. Previous studies have demonstrated that SMEs generally fall behind larger firms, stressing the need to understand the impact of CSR practices on SMEs [39,40]. The lack of immediate rewards, expertise, or financial resources may deter SMEs from implementing SR practices [41]. Meanwhile, strong ties with the community in which they operate, along with simpler evaluations of their performance by community members, may motivate SMEs managers to enhance their socially responsible behavior [42]. Although SMEs have difficulties undertaking SR projects, research has demonstrated that implementing SR practices may provide them with strategic advantages, including competitiveness, visibility, and enhanced stakeholder relationships [41]. In the long run, stakeholders provide opportunities for socially responsible businesses [43]. Developing trust and enhancing a company's reputation is crucial for gaining community support while also establishing strategic barriers for competitors [41]. Complying with the SR expectations and norms of MNCs can provide a competitive edge to their SMEs partners [44]. Failing to address SR may result in the loss of contracts between these business organizations [45]. Therefore, SR practices may reduce the potential for negative outcomes in business and strengthen the performance of SMEs. This is the reason why in recent years, responsible business development has gained the attention of managers operating in developing countries, such as Romania.

Prior research has concentrated on identifying the variables that might determine SR implementation across a wide range of management areas [46,47]. Also, it acknowledges that there are distinct groups of factors that influence CSR implementation in various sectors. Several determinants and barriers to implementing SR in businesses exist and are in constant change and can be considered as elements of the internal and external environment. These elements are presented in Table 1.

Regarding CSR practices, the following major initiatives related to social or environmental concerns were identified [62] (p. 23–24): "cause promotions (e.g., in-kind contributions, fundraising, volunteer recruitment, sponsorships), cause-related marketing (e.g., donating a percentage of revenue to a specific cause based on product sales; establishing partnerships with nonprofit organizations); corporate social marketing (e.g., supporting the

development and/or implementation of behavior change campaigns intended to improve public health, safety, the environment or community well-being); corporate philanthropy (e.g., cash grants, donations, in-kind services); community volunteering (e.g., including stakeholders such as employees, retail partners, franchise members to volunteer their time or talents and support local community development); socially responsible business practices (e.g., the adoption of discretionary business practices and investments to improve day to day operations such as recycled-content packaging and reduced packaging materials)".

Table 1. Determinants and barriers to implementing SR in business.

Element	Internal Environment		External Environment	
Determinants	-	Benefits	-	Benefits
	(a)	Increased sales [48]	(a)	Enhanced brand image and reputation [48]
	(b)	Increased productivity and quality [48]	(b)	Customer loyalty [48]
	(c)	Improvement in corporate financial performance [49], etc.	(c)	Gaining and/or maintaining business legitimacy [36], etc.
	-	Pressures	-	Pressures
	(a)	Employees' concern for CSR [50]	(a)	Meeting the expectations of stakeholders [53]
	(b)	CEOs' and managers' values [51]	(b)	Mass media's attention to CSR [54]
	(c)	Corporate governance [52], etc.	(c)	Certified management standards [55], etc.
Barriers	(a)	Lack of capacity and expertise [56]	(a)	The ineffectiveness of government policies to promote CSR [59]
	(b)	Lack of strategic guidance [57]	(b)	Lack of awareness and knowledge of CSR among customers [60]
	(c)	Lack of resources availability [58], etc.	(c)	Lack of industry regulations and standards [61], etc.

Note: Authors' contribution based on the literature review. In this respect, significant determinants and barriers to implementing SR in businesses were identified. They are presented from both an internal and external environment perspective. On this line, the main benefits and pressures are illustrated.

2.3. Differences in CSR Perceptions and Attitudes between SMEs and MNCs Managers

The attitudes that managers adopt become highly relevant, as they are a factor that strongly influences SR. A positive managerial attitude can serve as can serve as the variable that mediates the CSR drivers and barriers [63]. For instance, a study conducted by Nielsen and Thomsen (2009) on SMEs Danish managers shows how their attitude is to regard CSR activities as being isolated from the overall managerial strategy [64]. Furthermore, it indicated a powerful hesitation in terms of using such activities as marketing tools, even though managers are aware of it generating a strong competitive advantage, thus with the potential to become a long-term investment. Another study conducted in Romania [65] in which the firms used in the sample were small and medium showed that the managers who understand they had a role to play in the development of the communities and thus in trying to provide collective welfare were more likely to initiate SR practices. A survey on SMEs from the United Kingdom and India [66] addressing their managerial staff showed that in the case of managers of larger SMEs, there is more customer pressure in implementing SR practices when compared to those managers that operate in smaller-sized firms.

Based on a study on Swiss MNCs and SMEs [67], it seems that, for SMEs, their commitment to SR is reflected informally by the managers' attitude towards being socially connected. The results of this empirical study show that company size apparently sets off specific CSR implementations, where SMEs are more successful in implementing CSR-related practices into their core operations, whereas MNCs are better at communicating their CSR commitments and tend to lack complex program implementation.

A rather holistic investigation conducted by Leputre and Heene (2006) showed that small business owner–managers face many difficulties when compared to larger counterparts in terms of advancing their SR activities, meaning that they will only partly be able to conduct such SR practices in complete isolation [68].

For many small- and mid-sized companies, the manager is the business owner, and thus, in many instances, SR practices are dependent on his attitude or held stance. Murillo and Lozano (2006) strengthened the idea that he is the major factor when such a company decides to take on social or environmental practices linked to sustainability [69]. Moreover, their research showed that even though the managers projected themselves as entrepreneurs who are definitely committed to society, they saw some external motivations towards

practicing CSR, as it is a good enabler for their businesses to have a better market positioning in terms of competition.

Small business owners (in many cases the managers themselves) do not tend to usually engage in SR practices that are aimed at external stakeholders [68]. However, it seems that large-firm company engagement is quite expected, at least in terms of consumer desires [70], and it may seem clear why large-firm managers consider CSR as being a strong relationship builder between brands and customers [71].

In a study based on a comparison between SMEs and large companies from China, Zu and Song (2008) pointed out that the latter are more likely to have managers that have lower CSR ratings. Interestingly enough, they found that companies that have deficient economic performance are prone to having managers that have high CSR values [72].

An Italian perspective [73] on an SMEs versus large-sized companies revealed that size is a factor that explains differences in a company's eagerness to implement CSR strategies that seem to be a large-firm prerogative, especially in terms of having environmental initiatives and building powerful relationships with the community.

A study [74] focused on a large manufacturer of industrial products that operates in more than 40 countries, and based on semi-structured interviews with top-level managers, and a web-based survey revealed that, in general, the managers consider CSR as being linked to creating environmentally friendly products and that one of their main concerns for the local communities is the reduction of negative impacts resulted from production, social inclusion, and compliance to local norms and traditions. Large-firm managers should put an emphasis on CSR applications since [75] when a company has a bigger size, the impact on financial value and corporate reputation is greater.

Consequently, based on the theoretical framework and literature review, the authors established the following study hypotheses in order to fulfil the research objective:

Hypothesis 1 (H1). *Corporate managers are more acquainted with the concept of CSR than SME managers.*

Hypothesis 2 (H2). *SME managers are less acquainted with the prospective business benefits of CSR practices than corporate managers.*

Hypothesis 3 (H3). *Corporate managers experience greater pressure from diverse stakeholders to implement responsible business practices compared to SME managers.*

Hypothesis 4 (H4). *SME managers experience more diverse barriers to implementing CSR practices than corporate managers.*

Hypothesis 5 (H5). *Corporate managers are more knowledgeable about current CSR practices than SME managers.*

3. Materials and Methods

The authors adopted a specific scientific research approach to achieve the aim of the paper. Initially, they established the methodological process. Subsequently, they conducted a comprehensive literature review, and through desk research, they identified secondary data sources such as articles and books from different fields of study, in particular, management and CSR. The authors gathered most of the data from internet databases like SAGE and Springer, along with libraries such as the Central University Library Carol I of Bucharest and the Romanian National Library. Then, they classified, examined, and synthesized the data.

The authors used a qualitative method to gather the data. In this sense, they utilized the focus group technique, frequently referred to as group interviews. This qualitative research method has its strengths and weaknesses [76]. Concerning its strengths, a focus group discussion aims to improve participant engagement and maximize the process of gathering high-quality information in a relatively short timeline [77]. By employing focus

group discussions, researchers can produce a concentrated amount of data on precisely selected topics of interest, even ones that are not directly observable [76]. Another strength of this qualitative method is its efficiency based on the amount of data gathered faster compared to other qualitative methods, such as individual interviews [78]. More precisely, focus group discussions are considered more efficient because they provide "a large amount of data within a limited time frame compared to an equivalent number of interviews" [77] (p. 45).

In terms of the weaknesses, focus group discussion is insightful but fails to produce relevant numerical findings [78]. Moreover, qualitative research typically generates substantial volumes of transcripts, also referred to as textual data [78]. The methodical and meticulous preparation and examination of qualitative data often require a significant amount of time and effort [76]. To overcome this limitation, the authors should familiarize themselves with the prospective uses of computer-assisted qualitative data analysis tools such as Nvivo. Furthermore, to some extent, the focus group discussion technique necessitates significant financial and informational resources. The authors experienced resource constraints, leading them to organize the focus group discussion sessions at their place of work (faculty), a location that proved difficult to reach for some of the individuals invited to participate in the study. To overcome this issue, the authors arranged for transportation and covered the transportation fees. On the other hand, the faculty provided a proper and stimulative environment for such research.

At first, the authors identified and selected the information sources. The study concentrated on Romanian SMEs and corporate managers within the retail sector, comprising male and female participants aged 25–36 years. Several studies suggested individuals between the ages of 25 and 36 are more receptive to embracing CSR principles due to their high level of awareness and interest in addressing social and environmental challenges [79–83]. In addition, companies operating in the retail sector have made significant progress in adopting and implementing CSR practices, especially corporate ones, prompting researchers to investigate this industry [84–87]. Entrepreneurs had executive positions, whereas corporate managers occupied varying positions, such as first-line managers and middle managers. The company itself served as the observation unit.

Four group sessions were conducted to collect the required data. The sessions were held within the Faculty of Administration and Business at the University of Bucharest. A focus group session generally includes a minimum of 8 members and a maximum of 12 [88]. Involving more than 12 participants in a focus group session is not recommended since it could affect the interviewer's ability to engage with all responses, thereby compromising the study's quality [88]. A total of 48 subjects were recruited for this research. Each focus group session consisted of 12 attendees who met the established requirements. The participants were selected based on specific criteria, including the size of the organization (corporations and SMEs), gender (male and female), age (25 to 36 years), position within the company (first-line manager, middle-level manager, and entrepreneur/ executive), and business sector (retail).

An interview guide was used during the focus group sessions. Furthermore, the interview guide was divided into two sections (Appendix A). The first part included general aspects such as the meaning of the CSR concept, factors influencing the implementation of CSR practices in business contexts (benefits of CSR practices and stakeholders' pressures), and barriers to CSR implementation, while the second part more strongly emphasized responsible business practices towards stakeholders.

Conversations among groups were recorded using a mobile device. Each focus group had an average duration of 3 h and 30 min. The obtained data were examined using the Nvivo software version 14. The recorded discussions were transcribed using Microsoft 365's speech-to-text function, and the responses were compiled into a document. Another document containing information on gender, age, firm size, management position, and business industry was uploaded into Nvivo (Appendix B). As a result, each participant served as a research case. Finally, the source material was divided into themes and codes.

The codes were created based solely on the responses and were compared with the findings presented in the Section 2.

4. Results

4.1. Terms Associated with the CSR Concept in the Retail Sector

A frequency analysis was conducted by manually counting the occurrence of a given code to examine the distribution of the codes. The primary codes developed and used for processing the row data related to the CSR concept were as follows: partnership, community, and business behavior. In Table 2, the authors present the occurrence of the specified codes.

Table 2. The distribution of codes related to "Terms associated with the CSR concept".

Terms Associated with CSR	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Partnership	51	23	28	CSR strongly relates to developing sustainable partnerships with employees, consumers, suppliers, local authorities, and society. (P29, corporate manager) Being socially responsible in business involves taking care of those employees who have remained with the company throughout its growth and contributed to its expansion. (P5, SME manager) Social responsibility involves aligning the company's activities with the wants and needs of consumers. (P18, SME manager)
• Employees	31	18	13	
• Consumers	12	5	7	
• Local authorities	5	0	5	
• Society	3	0	3	
Behavior	25	10	15	CSR represents a company's ability to encourage the adoption of responsible behavior among individuals in general by setting a good example of responsible conduct through their actions. (P32, corporate manager) Social responsibility involves adopting a specific behavior, and in essence, it refers to a firm's actions and decisions over time. (P13, SME manager)
Community	15	4	11	Businesses grow within communities, and therefore, socially responsible companies can be considered those that uphold their moral duties towards the community in which they operate. (P33, corporate manager) In the business environment, CSR reflects a community's core values. (P9, SME manager)

Note: Authors' contribution based on the use of Nvivo software version 14. The presented codes were formulated based on respondents' answers regarding the meaning of the CSR concept. The answers were grouped into the three above-mentioned categories. In the case of partnership, the following stakeholders were mentioned by the respondents: employees, consumers, local authorities, and society. Example of transcripts were provided for each of the presented codes based on the company's size.

According to most participants, CSR may be viewed as a collaborative partnership between a business organization and its stakeholders. Regardless of their gender or position, managers in general acknowledged the importance of stakeholder groups in maintaining business viability. The majority of them emphasized that it is essential to adopt responsible conduct towards their stakeholders. Nevertheless, opinion differences emerged between the

participants based on the business environment in which they were operating. In particular, SME managers tended to associate CSR with the idea of building lasting partnerships with employees. In contrast, corporate managers exhibited a more expansive outlook on the nature of relationships that could be established through the implementation of a CSR concept.

Furthermore, from a managerial and corporate perspective, CSR is closely related to the company's commitment to enhancing community welfare. Regardless of their gender, managers from the corporate sector generally described CSR as the moral responsibility of businesses to launch programs that promote community welfare. Conversely, women entrepreneurs stated that CSR is closely linked to the community's norms and values, acting as a reflection of them. In essence, females involved in entrepreneurial activities viewed the community as a significant factor affecting business and human conduct, while corporate managers, both male and female, perceived the community as an important stakeholder due to the mutually beneficial exchange that takes place between businesses and the community, the so-called social contract. Male managers of SMEs did not express any opinions regarding the link between community and CSR.

Lastly, several corporate and SME managers attempted to clarify the meaning of the CSR concept in the business context by attributing another connotation: that of business behavior. According to them, CSR may be described as a broad perspective regarding the overall actions and decisions made by a specific company. In this particular instance, no significant opinion differences were identified between managers in general, regardless of their gender or firm size.

4.2. Determinants Influencing the Implementation of CSR Practices in the Retail Sector

Companies are often driven to implement CSR practices due to perceived advantages and stakeholders' pressure. As a consequence, based on the managers' responses, a different set of codes was developed for these aforementioned determinants that may motivate managers to engage in responsible initiatives.

The first category, benefits of CSR actions, included the following codes: enhancing firm credibility; increasing the attractiveness of the company; shaping organizational behavior; creating a favorable public perception of the organization; developing emotional connections with stakeholders; gaining a competitive advantage; improving employee satisfaction; and increasing employee and customer loyalty. In Table 3, the authors present the occurrence of the specified codes.

Table 3. The distribution of codes related to "Benefits of CSR implementation".

Benefits of CSR	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Developing emotional connections with stakeholders	39	21	18	Consumers and employees frequently form emotional bonds with companies or products, and therefore, the implementation of CSR practices might help organizations build such relationships with their stakeholders. (P27, corporate manager) By engaging in CSR activity, a company shares its core values with a wider audience, and these values may inspire individuals to work for or purchase the firm's products and services. (P6, SME manager)
Increasing the attractiveness of the company	36	16	20	Companies that offer relevant benefits to stakeholders are more appealing than others. (P41, corporate manager) Employees and consumers seek to gain personal benefits. CSR practices, along with others, support the interests of employees and consumers by offering them a variety of benefits. (P17, SME manager)

Table 3. *Cont.*

Benefits of CSR	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Increasing employee and customer loyalty	31	12	19	Employees and consumers tend to remain with companies that they identify with. (P31, corporate manager) Delivering high-quality services in general strongly relates to CSR. Consumers primarily value and seek quality. Demonstrating your company's commitment to quality may engender their loyalty. (P21, SME manager)
Improving employee satisfaction	24	10	14	CSR initiatives can create a sense of purpose among employees, which may enhance their satisfaction and improve retention rates. (P48, corporate manager) Employees may experience a greater sense of appreciation or value as a result of CSR practices, and consequently, their job satisfaction may increase. (P11, SME manager)
Creating a favorable public perception of the organization	22	7	15	Businesses demonstrate their concern for society's well-being by participating in CSR initiatives, and this might lead to a favorable public opinion of the company. (P27, corporate manager) Corporations engage in CSR projects to establish a favorable public perception. (P22, SME manager)
Shaping organizational behavior	16	4	12	Through the implementation of CSR in business, companies establish a clear framework for acceptable conduct at the workplace. (P38, corporate manager) As my organization reflects my principles and values, I believe that I have influenced my employees' behavior by passing my beliefs onto them. (P10, SME manager)
Enhancing firm credibility	13	4	9	Through the consistent pursuit of CSR initiatives, an organization can exhibit its sincere commitment to making positive contributions to society and, by extension, validate its sincere good intentions. (P45, corporate manager) I believe that through CSR, one can persuade others of a firm's positive intentions. (P8, SME manager)
Gaining a competitive advantage	10	2	8	An organization can differentiate itself from its competitors by implementing CSR practices. (P47, corporate manager) Firms can innovate and implement responsible actions that might distinguish them from other companies since a clear framework for CSR assessment has not yet been developed. (P23, SME manager)

Note: Authors' contribution based on the use of Nvivo software version 14. The authors developed the primary codes based on the respondents' answers regarding the benefits of CSR implementation. The authors grouped their responses into eight main categories. The "code occurrence" columns encompass both explicit references to the code and/or ideas associated with the aforementioned codes. Example of transcripts were provided for each of the presented codes based on the company's size.

To some extent, managers agreed on the benefits of implementing CSR practices. However, certain benefits of CSR might turn out to be more attractive to some individuals than others. For instance, most managers, regardless of gender or company size, argued that CSR practices can assist firms in developing greater emotional ties with stakeholders, especially employees and consumers. According to the majority of respondents, the psychological bond between a company and its stakeholders arises when individuals, whether they are consumers or employees, are related to the mission and/or values of the firm. Their combined efforts to support the operations of the company are driven by this shared foundation.

Corporate managers and entrepreneurs both identified dialogue, validation, and customization of the workplace adaptation process to employees' personalities and needs as key factors in forming emotional bonds. Additionally, while some corporate managers perceive CSR as a tool to gain a competitive advantage, most SME managers do not.

The second category, pressures related to CSR implementation, comprises governmental pressure, consumer pressure, ecological pressure, social pressure, and competitive pressure. In Table 4, the authors present the occurrence of the specified codes. A majority of corporate managers mentioned competitive pressure as the main reason for implementing CSR practices. Nevertheless, most SME managers stated that a company's willingness to adopt or promote CSR practices is not influenced by the conduct of its market rivals. The following explanation was provided by a female corporate manager: "SMEs often operate locally, whereas MNCs have a broader distribution network along with more locations for selling their products and services" (P35, corporate manager).

Table 4. The distribution of codes related to "Pressures related to CSR".

Pressures Related to CSR Implementation	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Employees pressure	26	19	7	Employees seek several benefits from firms in addition to a competitive wage. Companies should adapt their policies, taking into consideration employees' demands, among others, as they are vital to the functioning of numerous enterprises. (P34, corporate manager) Employees' expectations are becoming increasingly varied, pushing us to reassess our job offers. (P17, SME manager)
Governmental pressure (especially regarding the preservation of the natural environment)	22	10	12	Companies are facing significant pressure, in particular, from the government, to prioritize ecological interests and decrease the negative impacts of their daily operations. (P42, corporate manager) We have to reconsider the way we act from certain perspectives. One of them focuses on minimizing the company's environmental impact due to pressure from public institutions. I recently sought funding to digitize the production process at my firm. (P22, SME manager)
Competitive pressure	15	0	15	Managers have to assess the market trends relevant to their firm and react accordingly. A business's decision to initiate RS activities is mostly impacted by its competitors' actions. (P25, corporate manager)
Consumer pressure	8	0	8	Consumers' preferences, needs, and demands are evolving constantly. Nowadays, businesses must enhance their efforts and offer responsible products and services. (P36, corporate manager)
Social pressure	5	0	5	Society expects businesses to enhance individuals' quality of life now more than ever. (P38, corporate manager)

Note: Authors' contribution based on the use of Nvivo software version 14. The authors developed the primary codes based on the respondents' answers regarding the pressures related to CSR implementation. They grouped their responses into five main categories. The "code occurrence" columns encompass both explicit references to the code and/or ideas associated with the aforementioned codes. Example of transcripts were provided for each of the presented codes based on the company's size.

In addition, corporate managers acknowledged that there are numerous pressures on CSR practices implementation in the business setting, including those from customers and society. Conversely, entrepreneurs, regardless of gender, claimed that they do not feel any pressure from society to implement CSR practices. Both corporate and SME managers

admitted experiencing pressure from employees and government agencies concerning the implementation of CSR practices. Moreover, participants argued that local and international authorities impose several regulations to accomplish the preservation of the environment.

4.3. Barriers to the Implementation of CSR Practices in the Retail Sector

The codes created for processing raw data on challenges in enacting responsible business practices consist of the legislative framework, cost implications, customer knowledge on responsible consumption, industry specifics, a profit-oriented mindset of managers, unpredictability of return on investment (ROI), and limited resources of the firm. In Table 5, the authors present the occurrence of the specified codes.

Table 5. The distribution of codes related to "Barriers to the implementation of CSR".

Barriers to the Implementation of CSR	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Cost implications	42	23	19	Numerous businesses in Romania choose not to invest in CSR beyond the legal requirements. The perceived high costs frequently linked to CSR projects, especially those aimed at reducing environmental pollution, represent an important barrier to the implementation of CSR practices. (P37, corporate manager) CSR programs entail significant financial costs for companies, and SMEs usually operate on limited budgets. (P24, SME manager)
Limited resources of the organization	21	18	3	CSR projects need to be supported by several resources, including financial resources, time, and expertise. Not all businesses have access to these resources. (P28, corporate manager) Constraints on organizational resources may have a negative impact on decisions related to implementing CSR, limiting firms' ability to undertake responsible efforts. (P1, SME manager)
Customer knowledge of responsible consumption	20	0	20	Consumers' awareness and interest in responsible consumption can be a significant barrier to CSR implementation because a low level of awareness and interest may not motivate customers to engage in making responsible choices. (P45, corporate manager)
Unpredictability of return on investment (ROI)	15	11	4	Forecasting the returns on responsible investments in CSR programs is challenging owing to several factors, such as consumer behavior, market competition, and economic circumstances. CSR is founded on the belief that individuals should make responsible decisions and value companies that engage in CSR. However, in practice, consumer choices can be influenced by several variables, and a company's responsible actions might not be a priority for them as there are other more pressing aspects. (P31, corporate manager)
Legislative framework	10	0	10	The legislative framework can act as a barrier to CSR implementation in business by creating uncertainties. (P27, corporate manager)
Industry specifics	8	0	8	CSR may not be relevant to some business sectors due to the particular characteristics of the industry in which they operate. (P40, corporate manager)

Table 5. *Cont.*

Barriers to the Implementation of CSR	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Profit-oriented mindset of managers	6	4	2	A profit-driven mindset may obstruct the implementation of CSR by leading to a lack of investment in sustainable and responsible business practices since it prioritizes financial profit over social and environmental development. (P38, corporate manager) Entrepreneurs aim to increase the profitability of their firm, and therefore, the approach towards the social component of a business is not a priority, being contingent upon the company's financial circumstances. (P7, SME manager)

Note: Authors' computation in Nvivo. The authors developed the primary codes based on the respondents' answers regarding the barriers to the CSR implementation. They grouped their responses into seven main categories. The "code occurrence" columns encompass both explicit references to the code and/or ideas associated with the aforementioned codes. Example of transcripts were provided for each of the presented codes based on the company's size.

Certain challenges were particularly important to corporate managers and less so to SMEs, and vice versa. Nevertheless, entrepreneurs generally argued that the primary challenge in implementing socially responsible business practices lies in the lack of knowledge regarding the financial benefits of incorporating CSR into their business strategy. Likewise, several corporate managers claimed that the significant barriers related to the integration of the CSR concept into day-to-day activity and overall operations are as follows: the firm's profile and industry specifics, consumer awareness of responsible consumption, and the lack of laws and regulations concerning CSR in general.

In addition, the majority of respondents, regardless of the size of the companies to which they belonged, highlighted the expensive costs associated with launching CSR initiatives as the main barrier to their implementation. Furthermore, when it comes to SMEs in particular, a lack of resources (financial, human, informational, and technological) was pointed out by most corporate managers and entrepreneurs as a significant obstacle to the implementation of CSR practices. Furthermore, several SMEs and corporate managers agreed that managers in general are profit-oriented.

4.4. CSR Practices within the SMEs and Corporations from the Retail Sector

The main topic, referred to as CSR practices in business, was divided into four related topics: employee-related CSR practices, consumer-related CSR practices, environmental CSR practices, and community-related CSR practices. In Table 6, the authors present the occurrence of the specified codes. The research specifically emphasized the SR practices of firms concerning employees, customers, the environment, and the community rather than other stakeholder groups, as participants did not mention other stakeholder groups in their discussions. Hence, the subsequent sections include detailed descriptions and analysis of the results provided for each secondary topic, based on the respondents' comments.

Concerning CSR practices related to employees, participants emphasized that business organizations should facilitate the professional growth of their employees by offering free access to training sessions and workshops. Additionally, companies should encourage employee engagement in sports activities, provide fair remuneration linked to their performance, promote a positive work environment, uphold suitable working conditions, offer private health insurance, provide free transportation, give constructive feedback, maintain regular communication with workers, organize recreational activities, respect employees' personal and rest time, offer private health insurance, advocate for gender equality, and provide financial education opportunities.

Table 6. The distribution of codes related to "CSR practice within the SMEs and corporations from the retail sector".

CSR Practices	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Employee-related CSR practices	319	139	180	Our company offers significant benefits, such as private health insurance for employees and family members, as well as the opportunity to participate in workshops and training sessions to improve business competencies. (P44, corporate manager) Working for SMEs can be challenging due to their limited resources. Employee-responsible practices exist in both SMEs and corporations, but the type of incentives for workers might vary based on a firm's size. I have noticed that SMEs adopt responsible practices, such as offering flexible work arrangements and consideration for personal time. These types of benefits are less dependent on financial aspects and contribute to the formation of a positive work environment. (P2, SME manager)
• Offering free access to training sessions and workshops	42	18	34	
• Promoting a positive work environment	20	23	27	
• Fair remuneration	35	16	19	
• Maintaining regular communication with workers	32	19	13	
• Upholding suitable working conditions	31	18	13	
• Providing free transportation	29	15	14	
• Giving constructive feedback	25	12	13	
• Respecting employees' personal and rest time	27	15	12	
• Offering private health insurance	22	0	22	
• Organizing recreational activities	17	3	14	

Table 6. *Cont.*

CSR Practices	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
• Promoting employee engagement in sports through partially paid subscriptions	9	0	9	
• Advocating for gender equality	7	0	7	
• Providing financial education opportunities	3	0	3	
Consumer-related CSR practices	111	35	76	The company I work for demonstrates its commitment to being responsible for consumers by selling quality products. Most of our products are endorsed by the Ministry of Health, and this information is available on our product packaging. (P25, corporate manager) Obtaining quality management certifications is a starting point in developing responsible business practices, especially concerning customers, as these provide more trust. These credentials provide entrepreneurs with guidance and support. I believe that many of them are optional, which is an added benefit. (P2, SME manager)
• Obtaining quality management certifications	41	19	22	
• Informing consumers about product and service risks	36	16	20	
• Improving product formulations for beneficial health effects	19	0	19	
• Educating consumers on responsible consumption and social issues	15	0	15	

CSR Practices	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
Community-related CSR practices	109	5	104	The company I work for frequently supports social causes by making financial donations to various NGOs. I appreciate that the organization seeks to engage us in this responsible practice by granting us the right to cast our vote and decide which association will receive the donation. (P28, corporation) When the company's budget allows me to do something good for the community, I try to help sick children by making financial donations. (P16, SME manager)
● Making donations and offering sponsorships to support social causes	27	5	22	
● Overseeing volunteer activities involving employees	23	0	23	
● Launching social campaigns and associating them with corporate branding	21	0	21	
● Promoting the consumption of local products	19	0	19	
● Supporting social inclusion by hiring individuals from marginalized communities	11	0	11	
● Establishing partnerships with non-profit organizations	7	0	7	
● Creating foundations	1	0	1	
Environmental CSR practices	97	2	95	Several aspects of our company's human resources department went through digital transformation. We no longer print our employees' or candidates' CVs. Instead, most of our documentation is stored in an online database. (P44, corporate manager) The local authorities require SMEs to implement selective waste collection programs and arrange for a public or private contractor to collect the waste. (P19, SME manager)

Table 6. *Cont.*

CSR Practices	Code Occurrence Total	Code Occurrence SMEs	Code Occurrence MNCs	Example of Transcripts
• Organizing reforestation events in specific areas	19	0	19	
• Recycling materials	17	0	17	
• Digitizing internal processes	14	0	14	
• Creating and selling sustainable packaging	13	0	13	
• Implementing waste collection programs	13	2	11	
• Reducing energy, paper, plastic, and water consumption	10	0	10	
• Launching initiatives related to cleaning public spaces	7	0	7	
• Obtaining environmental credentials such as net zero certification	4	0	4	

Note: Authors' contribution based on the use of Nvivo software version 14. The authors developed the primary codes based on the respondents' answers regarding the CSR practices within the business context. They grouped their responses into four primary categories. In this respect, thirteen items concerning employee-related practices, four items relevant for consumers-related CSR practices, seven items regarding community-related CSR practices, and eight items for environmental-related CSR practices were identified. The "code occurrence" columns encompass both explicit references to the code and/or ideas associated with the aforementioned codes. Example of transcripts were provided for each of the presented codes based on the company's size.

The majority of managers, both corporate and SMEs, stated that their organization prioritizes employee professional development, fair remuneration, and the development of a positive work culture. Furthermore, the analysis of the managers' responses and their affiliation with different-sized firms revealed several important aspects, such as corporations prioritize providing employees opportunities for learning and specializing not merely in their field of expertise but also in other areas, while entrepreneurs consider that their employees learn within the company through sharing knowledge and their duties.

Likewise, managers have different opinions regarding the appropriate remuneration of workers. Corporate managers acknowledged that worker remuneration is mostly based on employees' contributions to achieving the company's objectives. On the other hand, SME managers base workers' wages on market conditions, using market-based pay suggestions determined by the average salary paid for the specific position. Moreover, employee assessments are rarely conducted in SMEs, and as a consequence, workers' salaries increase mostly when employees pressure their managers into doing so. Corporate managers claim that

employee salaries are determined by the internal remuneration policy of the company, which involves a yearly evaluation of the employee's work performance along with other aspects.

Employee-related CSR practices in the corporate business environment include offering private health insurance, promoting employee engagement in sports through partially paid subscriptions, advocating for gender equality, and providing financial education opportunities. Regarding SMEs, none of the managers stated that they offer these benefits to their employees. A male entrepreneur suggested that SMEs do not have the necessary resources to implement such actions: "These initiatives require funding that we, the entrepreneurs, currently lack."

Identified CSR practices common to both corporate and entrepreneurial environments involve providing suitable working conditions, covering transportation expenses, offering constructive feedback, maintaining constant communication with employees, organizing recreational activities, and respecting employees' personal and rest time.

The participants identified enterprise-level CSR practices related to consumers, such as obtaining quality management certifications, educating consumers on responsible consumption and social issues, informing consumers about product and service risks, and improving product formulations for beneficial health effects.

Most respondents, both corporate and SME managers, stated that they own certifications assessing the quality of the company's management, products, and services. Entrepreneurs and corporate managers had distinct preferences regarding the source of their qualifications. SME managers specifically seek certificates confirming the company's adherence to worldwide quality management standards, while corporate managers pursue product quality certification from regional government agencies. Furthermore, corporate managers highlighted that one of their company's primary concerns is promoting responsible consumption and supporting social causes. Furthermore, they stated that corporations strive to enhance product formulations to provide greater benefits for the health of consumers. The aforementioned aspect was not identified as a responsible initiative among SMEs. Additionally, both corporate and SME managers suggested educating customers concerning potential risks associated with the products and services sold by the organization.

Community-related CSR practices in the corporate business environment include launching social campaigns and associating them with corporate branding; making donations and offering sponsorships to support social causes; overseeing volunteer activities involving employees; establishing partnerships with non-profit organizations; supporting social inclusion by hiring individuals from marginalized communities; and promoting the consumption of local products and creating foundations.

Corporate managers mostly acknowledged the aforementioned community-related CSR initiatives. Moreover, most of them indicated that the organizations they work for contribute to the community's welfare by making charity donations, launching social campaigns and associating them with corporate branding, and organizing volunteer events in which employees are encouraged to participate.

In addition, making financial donations to promote social causes is the primary CSR practice that both corporate and SME managers state that they generally engage in to benefit the community. However, depending on the size of the firm, various factors influence managers' decisions to engage in such initiatives. Corporate managers frequently choose to support a social cause that proves to be in line with the identity of a certain brand owned by the company. Nevertheless, in certain circumstances, the impact of a social issue on the general public will additionally be taken into consideration. For instance, during the latest global pandemic, several companies from different industries supported the Romanian medical system by making product- or financial-related donations. On the other hand, SME managers tend to be more emotionally driven than strategic when making donations. As a result, they typically favor supporting social causes that are not directly related to their firm's activity, such as those that help severely ill individuals. Likewise, SME managers tend to make financial donations, whereas corporate managers prefer donating products from their company's portfolio.

Lastly, the participants highlighted several environmental CSR activities conducted across companies, including obtaining environmental credentials such as net zero certification, implementing waste collection programs, launching initiatives related to cleaning public spaces; creating and selling sustainable packaging; the digitization of internal processes; recycling materials; reducing energy, paper, plastic, and water consumption; selective waste collection; and organizing reforestation events in specific areas.

Most managers claimed that their company undertakes eco-friendly activities such as tree planting, reducing paper usage, and recycling as a result of automating internal business procedures, among other measures. Corporations are significantly more involved in launching eco-friendly projects compared to SMEs. All corporate participants declared that they participated in at least one tree-planting event. Furthermore, they stated that corporations tend to integrate digitization into their business strategies as part of their efforts to decrease environmental pollution.

SME managers primarily focus on meeting legal or government-imposed environmental obligations, for instance, selective waste collection. Moreover, according to them, SMEs are less involved in environmentally conscious behaviors compared to large companies due to their lack of resources.

5. Discussion

Although managerial perspectives on responsible business behavior are a common research topic, only a few studies have focused on comparing the views of corporate and SME managers on the CSR concept and its practices. Our research indicates substantial differences in perceptions and attitudes among corporate and SME managers regarding their familiarity with the notion of CSR, the benefits of CSR, barriers to its implementation, and the extent to which they incorporate its principles into their daily business operations.

For example, the first hypothesis (H1) states that corporate managers are more acquainted with the concept of CSR than SME managers. Several studies support the idea that the managers' ability to define the CSR concept, identify, and list specific practices associated with it may determine their level of familiarity with the term [89,90]. Specifically, being more familiar with the CSR concept enhances a manager's ability to provide examples of stakeholder-related CSR practices [91]. Similar to other research papers, our study indicates that individuals working in corporate environments generally demonstrate a deeper understanding of the meaning of CRS and its business implications compared to those working in entrepreneurial settings [92–95]. Company size influences how entrepreneurs and corporate managers interpret the idea of CRS. In a nutshell, the research results obtained by using Nvivo thematic analysis show that company size determines how managers, both corporate and SME, define the notion of CSR and the expressions of responsible business behavior. Moreover, corporate managers have a broader perspective on the CSR concept and a more strategic approach to its implementation in the business context. While entrepreneurs focus more on the well-being of their workers in an attempt to prevent employee fluctuation, corporate managers take into consideration various interests, such as those of employees and public wellbeing, by fulfilling, to some extent, social and environmental objectives. Consequently, the first hypothesis was validated.

The second hypothesis (H2) indicates that SME managers are less acquainted with the prospective business benefits of CSR practices than corporate managers. Our research findings align with prior research, showing that regardless of the size of the firm in which participants operate, most of them acknowledged several benefits associated with responsible business behavior, such as enhancing firm credibility [96,97]; increasing the attractiveness of the company [98–100]; shaping organizational behavior [101–103]; creating a favorable public perception of the organization [104,105]; developing emotional connections with stakeholders [106,107]; gaining a competitive advantage [101,108,109]; improving employee satisfaction [100,110,111]; and increasing employee and customer loyalty [112–114]. To some extent, both SME and corporate managers emphasized the benefits of improving the company's public image by implementing CSR practices and improving relationships

with stakeholders, particularly employees. However, SME and corporate managers also exhibited differences in their opinions concerning the benefits of CSR implementation. For instance, only corporate managers mentioned the potential for gaining a competitive advantage through the implementation of responsible measures. As previously stated, corporate managers are more familiar with the strategic aspects of implementing CSR principles in a business context. Therefore, the second hypothesis was validated.

The third hypothesis (H3) underlines that corporate managers experience greater pressure from diverse stakeholders to implement responsible business practices compared to SME managers. Similar to other studies, our research outcomes highlight that stakeholder pressure constitutes a key factor for managers in promoting and implementing socially responsible business practices [115,116]. While both corporate and SME managers acknowledged facing pressure from workers and government agencies concerning the implementation of CSR policies, the results of the qualitative research reveal that only corporate managers indicated feeling pressured by consumers, local communities, society and by their competitors' actions to engage in CSR activities. Other research has also highlighted that consumers' pressure, competitive pressure, and social pressure are more common in the corporate business environment [117–119]. Because SMEs managers operate in relatively small businesses, they can influence organizational practices, unlike managers who act only as employees, such as MNCs ones [120]. As stated before, SMEs managers prioritize meeting internal stakeholders' demands, such as employees, shareholders, and owners/managers, and as a consequence, this leads them to adopt a narrower approach to CSR [121]. As such, SMEs managers tend to engage less with external stakeholders, and therefore, they do not usually include them in the decision-making processes, especially those related to CSR matters [40]. However, when they are pressured, SMEs managers prove to be willing to implement CSR practices [120]. Secondly, SMEs have limited public exposure, and as a consequence, they typically face less public criticism compared with MNCs [40]. As highlighted by previous studies, our research outcomes revealed that the key motivation for socially responsible practices in a small firm is the concern for the employees' health and welfare, whereas MNCs are motivated by the well-being of several other stakeholders besides employees, in particular, that of consumers, the environment, and society [121,122]. In addition, our research illustrates that governmental pressure may represent a crucial factor for CSR implementation for both SMEs and MNCs. This finding is consistent with the results of other studies [123–125]. Hence, the third hypothesis was validated.

The fourth hypothesis (H4) states that SME managers experience more diverse barriers to implementing CSR practices than corporate managers. Despite the significant progress made by scholars in understanding the nature of the challenges businesses face when launching CSR practices, it is still difficult to determine whether the obstacles encountered by SMEs are more diverse in nature than those encountered by corporations in this process. The authors found no evidence in the literature to support this hypothesis. However, an important factor impacting managers' willingness to engage in the establishment of CSR measures is the apparent high cost associated with the adoption of responsible practices. Additionally, the financial and informational resources available within a company proved to be a factor in determining the unwillingness of corporate managers and entrepreneurs to launch CSR initiatives. These outcomes are consistent with the results of other studies [126–131]. Moreover, consumers' interest in promoting responsible consumption has been identified as a substantial barrier to CSR implementation among corporate managers. As a result, it is difficult to determine whether the obstacles faced by SMEs in implementing CRS policies are more diverse than those encountered by corporations. However, challenges such as restricted financial and informational resources appear to be more pronounced in SMEs compared to corporations. Hence, the fourth hypothesis was invalidated.

The fifth (H5) hypothesis indicates that corporate managers are more knowledgeable about current CSR activities initiated by companies than SME managers. The research findings show that both SME and corporate managers identified several common CSR practices encountered within the business environment. However, corporate managers emphasized

their company's CSR activities, whereas SME managers did not. Instead, SME managers provided some examples of other organizations' socially responsible initiatives, particularly those carried out by corporations or public institutions. Moreover, corporate managers take into account a wide range of interests when implementing CSR activities, going beyond those of workers and consumers, unlike SMEs. The examples offered on CSR practices included four stakeholder groups: employees, customers, the environment, and local communities. Significant differences were identified between SME and corporate managers, particularly in relation to their responsible actions towards local communities and the environment. Corporate managers often initiate socially and environmentally responsible projects to meet the company's social and environmental goals, while SMEs do not. Upon examination of the available research, several issues emerged. Firstly, SMEs and MNCs, especially those operating in developing countries, are experiencing different phases in terms of CSR implementation [45]. SMEs are considered to be in the early stages of CSR development, whereas MNCs have already made significant progress in this area. SMEs operate on a local level and need time to adapt to global trends, while MNCs, inherently exposed to them, rapidly adopt new CSR practices [132]. While MNCs consistently face the obstacle of effectively integrating the CSR concept into their core business operations, SMEs struggle with understanding it and finding resources to implement certain responsible practices [133–136]. Most SMEs that operate in Romania endeavor to satisfy at least one of the aforementioned categories of CSR-related obligations (economic, legal, ethical, and philanthropic responsibilities) but rarely all of them simultaneously [137,138]. Secondly, due to societal concerns and government pressure, there is currently a heightened emphasis on socially responsible and sustainable practices [124]. Companies are required to incorporate CSR and sustainability concepts into their culture as a commitment to society [69]. More specifically, nowadays, being a socially responsible business entails fulfilling environmental objectives, among others [123]. The corporate sector has made significant progress in this regard [139]. Therefore, the fifth hypothesis was validated.

6. Conclusions

Today's hyper-competitive business environment drives businesses of all sizes to gain competitive advantages even in terms of being socially responsible. Knowing that managers are decisive in the implementation of CSR practices, the present paper demonstrates that their perceptions and attitudes linked to the CSR concept are highly relevant. Since the Romanian retail sector has become more and more attractive for investments, and since the market has grown [10], its analysis from a CSR point of view represents a challenging attempt. Following a qualitative research approach, several significant contributions emerged that align with the aim of this paper. From a theoretical point of view, the first contribution tackles the detected research gap, namely the need to identify and analysis the perceptions and attitudes of managers from both SMEs and MNCs in the Romanian retail sector concerning the implementation of CSR. First, the study identified several items related to the meaning of the CSR concept, the benefits, the pressures, and barriers to its implementation and CSR practices. Second, it analyzed their influence on both SMEs and MNCs managers' perceptions and attitudes in the Romanian retail sector. The research covered the concept of CSR, highlighting its main determinants in businesses, such as benefits and/or pressures linked to stakeholders, and some of the most relevant barriers to implementing social responsibility in businesses. The paper shows significant differences between corporate and SME managers in terms of perceptions and attitudes related to CSR. Firstly, corporate managers have a stronger and deeper understanding of the concept itself. Secondly, corporate managers are also more familiar with the potential benefits that CSR practices bring to their businesses. Also, the stakeholders' pressure on the implementation of responsible business practices is greater on corporate managers when compared to SME managers. Referencing barriers to implementing CSR practices, SME managers face less diverse ones. In addition, corporate managers are more knowledgeable about ongoing CSR practices carried out by other companies. While the differences between SMEs and MNCs identified in this study are somehow expected and consistent with what is mentioned in the literature [140], they are possibly even more accentuated and thus interesting,

given the peculiar developing country context of the study. A second important contribution of this paper is practical in nature: this research addressed government policies in the SR domain. The government should encourage companies, irrespective of their size and industry, to implement the CSR concept and its practices in their businesses starting from the current situation. On this line, it could embed the SR concept in its policies and provide campaigns and training sessions for managers, employees, and customers. Also, the government should introduce specific legislation that imposes CSR reporting on companies. Moreover, public higher education institutions might launch courses related to CSR in their curricula to raise students' awareness about this important topic. Furthermore, companies themselves should implement the CSR concept and practices in their businesses. Thus, managers should not only behave in a socially responsible manner but publicly express their full commitment towards CSR in front of their stakeholders. The originally of the paper lies in the use of a qualitative method to identify and analyze the perceptions and attitudes of SMEs and MNCs managers in the Romanian retail sector related to CSR implementation.

Although this study provided valuable insights into the differences in SMEs and MNCs managers' perceptions and attitudes related to the implementation of CSR in developing countries, it is important to acknowledge that this exploratory and qualitative research has certain limitations. Considering the relatively high number of themes covered, the study shows an overview of the situation specific to CSR perceptions and attitudes among managers rather than going into depth with certain concepts specific to the above-mentioned themes. Moreover, using such a technique, a tendency may occur within the participants' responses toward biased or prone to follow a well-reasoned answer belonging to another individual rather than following their line of thought or even arguing another point of view. The focus group sessions were organized based only on the interviewer, without any observer that could have added further valuable inputs in terms of noticing group dynamics, certain behaviors, or other non-verbal aspects. To overcome the constraints of this qualitative research, a quantitative research method could be applied. Another limitation is given by the fact that the research was conducted only in the urban environment.

While admitting these limitations, the present paper nevertheless raises fundamental issues and meaningful that are worth addressing to leverage CSR more systematically in the context of SMEs and MNCs operating in Romania. For instance, starting from the above-mentioned limitation and taking into account that in Romania, there is a relatively equal distribution of population between rural and urban, this study can be expanded in the Romanian rural environment. The data from the National Institute of Statistics show that the urban population accounted for around 54% of the total population at the start of 2018, while the rural population accounted for 46% [141]. This assumes the existence of rural SMEs operating in the retail sector. Furthermore, this analysis may be expanded to encompass other industries within the Romanian economy. Additionally, comparative studies can be conducted using specific criteria such as business sector and firm size, specifically comparing the perceptions and attitudes of SMEs managers with MNCs ones.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: The data presented in this study are available on request.

Conflicts of Interest: The authors declare no conflicts of interest.

Appendix A

Participants will provide their socio-demographic data and specify the business field in which they operate (5-min discussion).

A. General aspects regarding the CSR concept: the meaning of the concept, benefits of CSR implementation, pressures related to CSR implementation, and barriers to CSR implementation (1 h and 30 min).

1. The responsibilities of a businessman are frequently debated by the general public. What responsibility do you believe businessmen should have? (10 to 15 min)
2. How does adding another dimension to the term, namely the social one, affect the meaning of responsibility? What actions should an entrepreneur or manager take to ensure their firm is considered socially responsible? (15 to 20 min)
3. Why should managers invest in CSR? (15 to 20 min)
4. Why do managers choose not to invest in CSR? (15 to 20 min)
5. Could you provide an example of a socially responsible company? What social responsibility actions does the example you provided engage in? (10 to 15 min)

B. CSR as part of business strategy (1 h and 55 min)

1. How would you define a responsible company? What practices does this company implement? (10 to 15 min)
2. Who benefits from the implementation of CSR practices that companies have launched or intend to launch? (10 to 15 min)
3. How would you describe the connection between a company that adopts CSR principles and its employees? What specific benefits does a socially responsible firm provide to its employees? (10 to 15 min)
4. How would you describe the connection between a company that adopts CSR principles and its customers? What specific benefits does a socially responsible firm provide to its customers? (10 to 15 min)
5. How would you describe an environmentally responsible company? Can you provide examples of environmentally responsible practices? (10 to 15 min)
6. How would you describe a company that is responsible for local communities? Can you provide examples of community-related CSR practices? (10 to 15 min)
7. How would you continue the following sentence: "The financial cost associated with CSR practices is..."? For what reason did you choose to continue the sentence as you did? (5 to 10 min)
8. Can CSR practices enhance a company's uniqueness within the market in which it operates? How can firms differentiate from each other based on their CSR practices? (10 to 15 min)

Conclusions: How can companies operating in Romania implement CSR practices on a wider scale? What are the steps that need to be taken? Thank you!

Appendix B

Nr. Crt.	Gender	Age	Company Size	Managerial Position	Industry Sector
P1	Female	31	SMEs	Entrepreneur, executive	Retail
P2	Female	33	SMEs	Entrepreneur, executive	Retail
P3	Female	31	SMEs	Entrepreneur, executive	Retail
P4	Female	29	SMEs	Entrepreneur, executive	Retail
P5	Female	33	SMEs	Entrepreneur, executive	Retail
P6	Female	35	SMEs	Entrepreneur, executive	Retail
P7	Female	26	SMEs	Entrepreneur, executive	Retail

Nr. Crt.	Gender	Age	Company Size	Managerial Position	Industry Sector
P8	Female	28	SMEs	Entrepreneur, executive	Retail
P9	Female	30	SMEs	Entrepreneur, executive	Retail
P10	Female	27	SMEs	Entrepreneur, executive	Retail
P11	Female	32	SMEs	Entrepreneur, executive	Retail
P12	Female	25	SMEs	Entrepreneur, executive	Retail
P13	Male	27	SMEs	Entrepreneur, executive	Retail
P14	Male	27	SMEs	Entrepreneur, executive	Retail
P15	Male	30	SMEs	Entrepreneur, executive	Retail
P16	Male	33	SMEs	Entrepreneur, executive	Retail
P17	Male	26	SMEs	Entrepreneur, executive	Retail
P18	Male	31	SMEs	Entrepreneur, executive	Retail
P19	Male	34	SMEs	Entrepreneur, executive	Retail
P20	Male	31	SMEs	Entrepreneur, executive	Retail
P21	Male	36	SMEs	Entrepreneur, executive	Retail
P22	Male	36	SMEs	Entrepreneur, executive	Retail
P23	Male	29	SMEs	Entrepreneur, executive	Retail
P24	Male	27	SMEs	Entrepreneur, executive	Retail
P25	Female	26	Corporation	First-line manager	Retail
P26	Female	28	Corporation	Middle manager	Retail
P27	Female	30	Corporation	Middle manager	Retail
P28	Female	25	Corporation	First-line manager	Retail
P29	Female	28	Corporation	Middle manager	Retail
P30	Female	29	Corporation	Middle manager	Retail
P31	Female	33	Corporation	Middle manager	Retail
P32	Female	36	Corporation	Middle manager	Retail
P33	Female	34	Corporation	Middle manager	Retail
P34	Female	35	Corporation	Middle manager	Retail
P35	Female	36	Corporation	Middle manager	Retail
P36	Female	31	Corporation	First-line manager	Retail
P37	Male	32	Corporation	First-line manager	Retail
P38	Male	36	Corporation	Middle manager	Retail
P39	Male	35	Corporation	Middle manager	Retail
P40	Male	30	Corporation	Middle manager	Retail
P41	Male	30	Corporation	First-line manager	Retail
P42	Male	27	Corporation	First-line manager	Retail
P43	Male	30	Corporation	First-line manager	Retail
P44	Male	31	Corporation	First-line manager	Retail
P45	Male	28	Corporation	First-line manager	Retail
P46	Male	25	Corporation	First-line manager	Retail
P47	Male	26	Corporation	First-line manager	Retail
P48	Male	33	Corporation	Middle manager	Retail

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