

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN SMALL AND MEDIUM ENTERPRISES

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Abstract: Given the importance of Corporate Social Responsibility (CSR) in sustained development of a society, there is an increasing impetus on entrepreneurs to adopt CSR practices. Since Small and Medium Enterprises (SMEs) make up to 90% of the UAE's market, this study was conducted to explore their understanding and practices of CSR. The study included both primary and secondary sources for collection of relevant data including extensive literature review and a survey employing an elaborate questionnaire and interviews with a number of SMEs across the UAE. The study highlighted that although there is a general awareness about CSR practices amongst the SMEs, their understanding of corporate social responsibility varies quite widely because of an ambivalent definition of CSR. There is a need for a conscious alignment of company policies with strategies conducive to efficient and effective implementation of CSR objectives for sustainable development. Although most SMEs expressed the intent and desire to make a better contribution to the society, they felt the need for better human resources and capital.

Key words: corporate social responsibility, small and medium enterprise, practices

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Introduction

Corporate Social Responsibility (CSR) has emerged as a significant topic in business research. Because of the attention it has received at the global level during the past two decades, it is now considered to be an essential business activity. Organizations have realized the necessity of considering the needs of society and welfare of the community in order to survive and gain competitive advantage (SajadiFar and May, 2013). Although this realization has led to the integration of CSR into the business strategy of several larger organizations, '*the rate of adoption of CSR practices has been slower within small and medium enterprises (SMEs)*' (Mendibil et al., 2007). Prevailing business structures of SMEs are ill-equipped to monitor their CSR efforts or to provide them guidelines for sustainable development. Uniform implementation of CSR requires that SMEs self-assess their performance against the concerns of their stakeholders regularly. But, SMEs do not have access to any such employable template for self-assessment.

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Small and medium enterprises make up the backbone of the entrepreneurial economy of the United Arab Emirates (UAE). According to Abu Dhabi Competitiveness Report, 'Improving the Competitiveness of the Emirate of Abu Dhabi' (2012), SMEs makeup 94% of 300,000 enterprises in the UAE and hence their responsibility towards sustainable development cannot be overlooked. As highlighted by Málovics et al. (2008), CSR and sustainable development are intertwined, hence CSR practices of the SMEs need to be assessed in order to understand their perception of CSR and to evaluate their approaches to social responsibility. Besides, the CSR literature reveals that the research on this concept has been overwhelmingly with reference to the large enterprises, whereas SMEs seem to be overlooked in this context (Raza and Majid, 2016). One of the possible reasons of this might be the perceived significant contribution of the large enterprises to the economic growth and a positive association between CSR and economic growth. Another reason for this limited attention given to CSR in SMEs might be the word 'corporate' of CSR which appears to be referring to social responsibilities of large enterprises. However, the Australian CSR Standard highlighting the broader realization of the word 'corporate' suggested that CSR is associated with all enterprises irrespective of their size and type (Standards Australia, 2003). Furthermore, large multinational organizations depend on small and medium enterprises for most of their business activities which creates the need for these organizations to understand the strategies, activities and means of SMEs including CSR perception and practice. The review of literature revealed a few studies undertaken on the implementation of CSR in the large organizations in the UAE but none on the perceptions and practices of CSR adopted by SMEs in the UAE. This made it imperative to shift the focus of CSR research to SMEs and conceptualize a more in-depth study in order to ascertain the perceptions, practices, barriers and benefits associated with CSR among SMEs in the UAE. Therefore, the current study was undertaken with the purpose of analysing CSR perceptions and practices among SMEs in the UAE.

Literature Review

World Health Organization emphasizing the need for Corporate Social Responsibility commented that over the past two decades economic growth impacted millions of people by breaching poverty line and raising income levels, *'but too often it has come at the expense of the environment and poor communities'* (Sustainable development overview, n.d.). As aptly stated by The World Bank (Sustainable development overview, n.d.), *'the question facing countries, cities, corporations, and development organizations today is not whether to embrace sustainable development but how'*. One significant way to attain sustainable development would be to have corporations to be more socially responsible by implementing CSR practices.

World Economic Forum (WEF) reported 'three factors corporate competitiveness, corporate governance and corporate citizenship and their inter-relationship'

redrawing the agenda for businesses over the coming years and *'there is a growing pressure on business leaders and their organizations to deliver wider societal value'* (Smith, 2003: p.3). The World Business Council for Sustainable Development (WBCSD), which has UAE as one of its member countries urges business leaders and organizations to increase their CSR activities since CSR is increasingly becoming a significant agenda of global policy (Sustainable development, 2013). The UAE BCSD, the regional business council, launched the green page initiative in December 2010 which is aimed to highlight and support sustainable development activities of the companies in the UAE and other GCC countries, and to increase awareness of best practices (Sustainable development, 2013). It has been observed that promotion of CSR programs have benefited organizations in terms of *'attracting customers, talented employees, strong public relations and government relations'* (SajadiFar and May, 2013: p.11).

CSR in UAE

Corporate Social Responsibility (CSR) has gained noteworthy attention in the UAE because of which the UAE has been rated as one of the two leading countries in the Arab world in terms of CSR (Ronnegard, 2010). A survey conducted by Sustainability Advisory Group (2010) in the Middle East indicated a great increase in the CSR in the UAE. A high percentage of respondents mentioned that CSR practices can not only attract new investments and gain new markets but also encourage innovation (Sustainability Advisory Group, 2010). Research further reveals that the CSR in the UAE is mostly adopted by the multinational companies (MNCs) than the local ones (SajadiFar and May, 2013). It is because MNCs acquire the concept from their operations or their headquarters in the west (SajadiFar and May 2013).

In 2017, the UAE government launched CSR track as a part of the *National Strategy for the Year of Giving 2017 [UAE-NSYG 2017]*, under the umbrella of the UAE Ministry of Economy, and through effective partnership between official government authorities and private sectors entities (Ministry of Economy, 2017). CSR track is an initiative to aid the UAE government move from merely contributing to charity activities to launching well-organized sustainable development initiatives in line with the State's strategic objective of overall development on humanitarian, social, economic and environment levels. The CSR Track consists of eleven programs that work together to achieve the strategic objective of overall sustainable development nation-wide. These programmes are CSR Smart Platform, CSR Label, CSR Passport, CSR Mandatory Disclosure, CSR Forum, CSR Committees, CSR National Statistics, Financial Privileges [for socially responsible companies], Responsible Procurement, Annual Announcement of CSR Results (Ministry of Economy, 2017).

Dubai Chamber of Commerce and Industry's Centre for Responsible Business organized a session on *'Corporate Social Responsibility for Small and Medium Enterprises'* to help small and medium enterprises (SMEs) to adopt CSR practices

efficiently and increase their productivity (CSR Middle East, 2012). Studies highlight both significant role played by SMEs in the economy as well as the problem of CSR faced by these SMEs. However, most of these enterprises are considered to be constrained to implement CSR practices due to inadequate financial resources or manpower, thus freeing them from moral and ethical obligation of practicing CSR.

The review of literature for the proposed research did not reveal any study carried out to investigate perceptions about CSR and its implementation by SMEs based in the UAE. Added to this, the literature review suggested that there remains a gap and a lack of investigation into CSR practices and strategies adopted by SMEs in the UAE. Another gap noted in the literature was lack of a study conducted in the UAE to provide insight into motivations to undertake CSR and the existing auditing system for CSR in SMEs. As a result, the present study was carried out to understand the current status of CSR among a sample of SMEs in the UAE. The following research questions were designed to provide direction to the study:

- What are the existing perceptions about CSR among SMEs in the UAE?
- What are the various types of CSR activities practiced by SMEs in the UAE?
- What are the motivations to undertake these activities in the UAE?
- What are the existing auditing system for CSR in SMEs?

Research Methodology

To meet the objectives of the study effectively and objectively, inductive methodology was adopted. The reason to apply the inductive approach is that it is more exploratory and is connected with the process of collecting and analyzing data in order to develop a theory from it that is not simply based on the existing theories or hypothesis.

This methodology included both primary and secondary sources for collection of relevant data. While extensive literature review was done to scrutinize related research, a sample survey of 76 respondents was undertaken in Dubai and Al Ain, Abu Dhabi in the U.A.E. The sample distribution of business sectors was: Textile and clothing (10), Industrial Manufacturing (10), Retail (10), Tourism (7), others (41). For the size of the company, four categories were used: very small companies (1–10 employees), small companies (11–50 employees), medium sized companies (51–100 employees) and large companies (more than 100 employees).

A questionnaire consisting of 20 questions ranging from open-ended questions to multiple answer type questions was designed to elicit responses in the area of inquiry as set out in the objectives of the study. The questionnaires were administered online following a semi-structured open-ended interview of 10 respondents. The data obtained from the survey was analyzed to draw decisive patterns in the behavior of the SMEs towards CSR. The key findings obtained have been enlisted in the following section and later in the paper, a few guidelines have been offered for a more uniform implementation of the policies.

Results and Discussion

The study's objectives were to identify the perceptions about CSR among SMEs and to find out the CSR practices adopted by these companies located in the UAE. Results of the survey indicated that many of respondents were aware of CSR and had a general understanding of the concept of CSR. The responsibilities identified by them covered economic, legal, ethical, and philanthropic aspects of CSR (Carroll, 1991). Not only that, an overwhelmingly large majority of respondents recognized CSR as essential to a company's sustainability but they also expressed awareness of activities that would help a company align CSR with sustainability. A more detailed analysis of these findings is given in the following sections.

Perception and Understanding of CSR

The survey findings revealed the perceptions about CSR among SMEs in the UAE where a majority of them defined it in terms of community building (23), followed by economic growth (8), public relations (7), employee training (7), safety (7), environmental needs (6), customer relations (5), better services (5), legal compliance (4) and business ethics (4). The results indicated that there was a general awareness about CSR amongst the SME's but their understanding of it differed widely. Apart from a general consensus on 'community building', the survey showed a high degree of heterogeneity in the understanding of CSR by the SMEs. Furthermore, when asked to choose among the given definitions of CSR, 54.05% (highest response) of the respondents described CSR as a 'comprehensive set of policies, practices and programs that are strategically integrated throughout business operations and decision-making processes to minimize the negative impact on social and natural environment of company', and 27.03% (second highest response) viewed it as 'a formal process of relationship management through which companies engage with their stakeholders to align their mutual interests'. This relatively high consensus among the respondents that CSR was a practice to curb company's negative impact on the society significantly supported the definition of CSR based on the previously emerged theme of 'community building'.

The government's initiatives in creating awareness and rewarding best CSR practices complemented by frequent media coverage have succeeded in some understanding of CSR in the Small and Medium Enterprises. A majority of respondents (90.54%) agreed that CSR practices would have a positive effect on the company which further emphasized the fact that most of the respondents had enough understanding of CSR practices. However, respondents had taken the liberty to adopt the definition as per their understanding because of the diverse interpretations of CSR. Interestingly, respondents had mixed views about philanthropic activities. Only 5.41% believed CSR to be 'a set of philanthropic activities a company carries out voluntarily on a sporadic basis in the local community' whereas 21.62% considered it to be 'a collection of occasional philanthropic practices, gestures or initiatives motivated by public relations

or marketing considerations'. As the results showed, 'the expression of gratitude towards the community' or 'the giving back to the community' might not be through *voluntary philanthropy* rather it might be through *occasional motivated philanthropy* aimed at enhancing the image and reputation of the company. The sentiments echoed by the sample highlight the fact that CSR should be a '*voluntary step*' (94%) and 'not regulated by internal rules or controlled by national labour and environmental laws' (5.41%).

Other important findings of the study were that *a strong customer relationship and welfare, health and safety conditions of employees* lay at the core of CSR. Several respondents perceived them as the leading factors of CSR. As for the 'economic growth', *profitability* emerged as a factor for CSR in the SMEs but not as a determining factor or pre-condition to CSR. Respondents believed that CSR should be in-built in the culture of the company and should not depend on the profit or growth of the company as it would finally bring success and business prosperity.

CSR Activities

A list of 29 items corresponding to 12 items of CSR activities identified by other researchers (Sriramesh et al., 2006; Raza and Majid, 2016), namely, Employee training and development, Employee welfare, Environmental projects, Ethics code, Community projects, Educational projects, Arts and cultural activities, Sports, Healthcare, Adoption of charities/non-profit organizations, Charitable donations, Corporate volunteering were given to the respondents in the form of a multiple-answer type question. The results showed that all companies which participated in the survey for the present study carried out one or more of these CSR activities. The number of activities undertaken by a single company varied from one single activity (3.45%) to 17 diverse activities (58.62%). However, half of these companies (37) undertook activities ranging from 6 (20.69%) to 8 (27.59%) and averaging 7=24.14%. Interestingly, companies having more employees (51-100, 101-250) performed single activity whereas the one with less than 10 (<10) employees opted for 17 diverse activities. Also, in both cases the companies dedicated less than 10 hours per month to these activities. It would be worth mentioning here that 43 (58.11%) companies surveyed for the study reported to give less than 10 hours to CSR whereas 28 (37.84%) companies dedicated up to 40 hours per month. Furthermore, companies dedicating 20-40 hours per month to CSR were mostly (20=71.43%) from among the ones performing 6-8 activities. One interviewee commented when he was inquired about the rationale for the above observation:

A more effective strategy would be to focus on fewer activities [...] more relevant and significant ones [...] give more time to it [...] fulfil our company's CSR obligations; more activities with inadequate resources and lack of time may not be beneficial [...] fewer activities with concentrated effort and commitment will be.

Companies engaged in single activity focused on community projects by way of *introducing anti-corruption policies* and also on employee training and development and employee welfare by *offering training possibilities for employees*. On the other hand, companies dealing with 16-17 diverse activities mostly implemented activities related to *employee welfare* such as offering training possibilities for employees, installing air condition and heating systems at workplace, prohibiting smoking at workplace, improving ergonomics of workers, measures to enhance employee motivation, developing incentive structures for best performing employees, providing small occasional gifts to officials dealing with company matters such as registration or permits, reducing working hours to a minimum. Next to *employee welfare* (75.68%), the most common activities implemented by these companies and even generally, were *environmental projects* (66.22%), *ethics code* (63.51%), *employee training and development* (56.76%), *community projects* (47.3%), *healthcare* (39.19%).

The other activities such as *corporate volunteering* (4.05%), *educational projects* (scholarships and bursaries) (2.7%), *charitable donations* (1.35%), *adoption of charities* (not-for-profit causes) (1.35%) had very low frequencies occurring below 5%. Unlike in other places, the SMEs in the UAE did not engage in arts and cultural activities (0%) and sports activities (0%). They associated CSR with employee welfare and training, environment and community rather than philanthropic functions. They did not consider philanthropy as a major aspect of CSR and did not identify it as a rewarding practice capable of realizing their CSR goals. Rather they acknowledged and adopted practices representing overall welfare, training, self-esteem and retention of the employees in order to enhance the employees' positive experience. The SMEs concerns towards community relations and environmental projects were also highly noticeable.

An in-depth analysis of the survey responses and interaction with the companies' representatives revealed a gap between SMEs belief and their practice of CSR. Although SMEs implemented CSR with the intention of the betterment of the society, they adopted practices that require minimum to no investment and lead to greater productivity and hence enhance their turnover. This unequivocally made the company more organized but seldom benefited the society or empowered the idea of CSR. These findings were confirmed by a higher frequency of practices which were likely to result in better efficiency such as proper labelling of products (52.5%), offering training possibilities for employees (56%), and enhancing the quality of products or services (55%). Interestingly, green energy initiatives like reducing air pollution caused by company cars (6%), collecting sold products from customers after the product life span for recycling (2%), utilizing energy saving light bulbs (2%) or society building practices like employing women in management positions (5%), providing job possibilities to handicapped people or hiring people from ethnic minorities (6.6%), developing non-financial reports for stakeholders (7%) saw a much lower frequency of implementation. These initiatives although minor to look at could have a significant impact. On activities

that resonate with sustainability, 46% surmised that company's regulation of industrial pollution achieve sustainable development, while 20% relied on certifications by external auditing body. Of all the respondents, 17% thought assessment of company's social impact objectively would help in enlightening the path the SME's need to follow towards a more inclusive and sustainable development.

CSR Motivations

The findings revealed that the SMEs (85.14%) considered CSR as being necessary for their sustainable development. The current study focused on extrinsic motivation as it influences SMEs to adopt CSR and works as an intrinsic motivation. The respondents were asked to choose from seven external tangible and intangible factors which work as an incentive to engage in CSR. The results suggested that all listed motivators were important though linkages with larger firms (71.62) and award schemes (62.16) were marked as the most significant motivators followed by government financial incentives (51.35).

Most respondents (73%) felt that they would be able to implement CSR practices more effectively if they had the opportunity to link up with larger firms. This indicated the perceived inadequacy with respect to CSR efforts in Small and Medium enterprises on account of deficiency of human resources (or staff) and capital. Although there was a will to pay back to society and integrate with the community, they did not find available resources to be enough to implement the practices that actually made a difference. The SMEs emphasized that the government could encourage such practices by introducing prestigious awards, in addition to providing financial incentives. They believed that the reward and recognition programmes would enhance reputation and long term sustainability. Though most SMEs expressed the will to make better contribution to sustainable development, they expressed the need for better human resources and capital. It is important to note that half of the sample companies highlighted the need for financial incentives from the government which in turn implied that they were unable to engage in philanthropic activities based on charitable donations of funds. This finding was consistent with the relatively low frequency of CSR activities associated with charitable donations and adoption of charities in the SMEs.

The SMEs had low to very low inclination towards free/subsidized counselling (17.57%), sponsored participation in fairs (17.57%), concessional credit/matching grant schemes (10.81%) and facilitated participation in business networks (8.11%).

CSR Auditing

Research Question 4 sought to find out how CSR policies and practices in SMEs were being measured. The results of the survey indicated that 49 companies (66%) had a system to audit the effectiveness of their practices whereas 25 of these participating companies (34%) lacked a proper auditing system for CSR practices. Furthermore, methods and processes of auditing differed widely among SMEs

surveyed for the study. The auditing processes ranged from formal systems such as audits conducted by an external auditor, audits conducted by the group company, audits conducted by the company and supplier meetings to more informal systems such as self-assessment questionnaire. A majority of the surveyed respondents viewed CSR audit as a necessary tool to review CSR policy and practice that should be adopted. According to them, the lack of such an instrument would impact the evaluation process which in turn would be highly ineffective. An important point to note here is that most of these respondents wanted the frequency of these audits to be yearly (82.43%) rather than monthly (9.46%), quarterly (1.35%) or biennial (6.76%).

The data obtained for the study revealed that external audits by Government organizations, NGO's etc (52.7%) was the most widely used system of auditing adopted by the SMEs in the UAE. Internal auditing in the form of audits conducted by the company was marked as the third highest (20.03%). Several respondents believed that well-designed internal audits can be beneficial in creating a plan for efficient and effective implementation of CSR in SMEs. Interestingly, another auditing system, namely audits conducted by the group company was being used by only one company. This can be attributed to the fact that companies under the same group often find it difficult to align their policies. Also, they tend to avoid the complex consolidation process. Of the two other methods, suppliers meetings was identified as more frequent method than the self-assessment questionnaire with a figure of 21.62% and 14.86% respectively. While one third of these participating companies used other methods as the sole method to assess the implementation of CSR, none of the companies used supplier meetings as a single tool of assessment. Of the 22 surveyed SMEs, 15 companies used the most formal method of audits conducted by an external auditor as the sole method whereas only three companies used self-assessment questionnaire, a casual and informal method, as the only tool of evaluation indicating the commitment level of companies towards the successful implementation of CSR. This supports the UAE Government's efforts to effectively implement the CSR in the country.

In a response to another question, 57 companies (77%) stated that they would like to hire a professional consultant/advisor to help their company deal with CSR in a strategic way.

Conclusion

Corporate Social Responsibility is internationally recognized as a significant contributor to achieving sustainable development across its dimensions. Companies pursuing inclusive business models find that they are also able to achieve their corporate goals, by benefiting from improved efficiency, cost savings, stronger branding, increased public trust, improved employee health, and better market access. Conversely, those companies which do not engage in corporate social responsibility may suffer loss of reputation, as a result of rising citizen awareness. Hence new corporate social responsibility initiatives are needed to: (1) Assist more

small and medium enterprises to lift their capacity to implement corporate social responsibility approaches. Further, these approaches need to go beyond philanthropy to the creation of value chain opportunities, and be based on mutual learning and negotiating solutions to shared challenges; (2) Share CSR knowledge and experience as it develops in the UAE with enterprises in other developing countries; and (3) Promote the achievement of the advance global sustainable development.

Managerial Implications

There is a need to adopt a greener philosophy by the SMEs towards a sustainable future. The following economical yet effective practices if adopted could take CSR a step further amongst all the companies: Anonymous employee feedback can be adopted to rate the companies in various areas such as employee satisfaction, community building, environment protection and the like. This could then give the managers a direction to focus upon based on the responses. The records would also be beneficial for document trail and self-evaluation of the company in CSR domain. Upon analysis of data, it has been observed that the environment related activities have been at the bottom of the list of practices that are followed in the SMEs. The argument of lack of resources does not always hold true when it comes to energy choices made by the SMEs. SMEs can start small by utilising energy smartly, producing eco-friendly goods or better waste management practices and then take it forward with time. In conclusion, the initiatives should be aimed at mainstreaming and systematizing CSR and integrating it with company strategies and management structures, so it does not rely on the goodwill and commitment of individual managers and business units.

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PRAKTYKI SPOŁECZNEJ ODPOWIEDZIALNOŚCI BIZNESU W MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTWACH

Streszczenie: Biorąc pod uwagę znaczenie społecznej odpowiedzialności biznesu (CSR) w trwałym rozwoju społeczeństwa, przedsiębiorcy coraz częściej zachęcają do stosowania praktyk CSR. Ponieważ małe i średnie przedsiębiorstwa (MŚP) stanowią 90% rynku ZEA, badanie to zostało przeprowadzone w celu zbadania ich praktyk w obszarze CSR. Badanie obejmowało zarówno podstawowe, jak i wtórne źródła danych, w tym obszerny przegląd literatury i ankietę wykorzystującą kompleksowy kwestionariusz oraz wywiady z wieloma MŚP w ZEA. W badaniu podkreślono, że chociaż istnieje ogólna świadomość na temat praktyk CSR wśród MŚP, ich rozumienie społecznej odpowiedzialności biznesu jest bardzo zróżnicowane ze względu na ambiwalentną definicję CSR. Istnieje potrzeba świadomego dostosowania polityk firmy do strategii sprzyjających skutecznej i efektywnej realizacji celów CSR w zakresie zrównoważonego rozwoju. Chociaż większość MŚP wyraziła zamiar i chęć wniesienia większego wkładu do społeczeństwa, odczuwały potrzebę większego zaangażowania zasobów ludzkich i kapitału w tym zakresie.

Słowa kluczowe: społeczna odpowiedzialność biznesu, małe i średnie przedsiębiorstwa, praktyki

中小企业的企业社会责任实践

摘要: 鉴于企业社会责任 (CSR) 在社会可持续发展中的重要性, 企业家采用企业社会责任实践的动力越来越大。由于中小型企业 (SME) 占阿联酋市场的90%, 因此本研究旨在探索他们对企业社会责任的理解和实践。该研究包括收集相关数据的主要和次要来源, 包括广泛的文献综述和采用精心调查的调查以及与阿联酋一些中小企业的访谈。该研究强调, 虽然中小企业对企业社会责任实践有普遍认识, 但由于对

企业社会责任的矛盾定义，他们对企业社会责任的理解差异很大。需要有意识地将公司政策与有利于高效和有效实施可持续发展的CSR目标的战略结合起来。虽然大多数中小企业表达了为社会做出更好贡献的意图和愿望，但他们认为需要更好的人力资源和资本。

关键词：企业社会责任，中小企业，实践。