

## CSR FORMAL AND INFORMAL PRACTICES IN SMES AND COVID - 19 CHALLENGES

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**Abstract-** *Corporate social responsibility (CSR) has recently drawn an increased attention since the turn of the millennium and thereby now recognized as a crucial subject matter for business study. Nevertheless, most of the businesses are adopting CSR practices in SMEs to ensure their long term survival but yet little is known as to how SMEs have been coping with prevailing COVID - 19 pandemic and how it has affected the SMEs involvement in CSR practices. It is therefore the current study seeks to understand the CSR practices in SMEs during COVID - 19 pandemic. A qualitative study was conducted to explore the very phenomenon. A total of fifteen (15) semi - structured interviews were conducted from top - notch seven SMEs located in the northwest region of Pakistan. Carroll's (1979) model and stakeholder lens were utilized as the basis for the current research for analyzing the CSR activities in the SMEs sector. For data analysis, Braun and Clarke (2006) theme analysis was employed. Findings of the study suggest that CSR practices before COVID-19 were not regularly carried out by the SMEs however firms that have legal compulsion practiced it to a limited extend. COVID-19 played a key role in transformation and significant increase of the CSR practices by SMEs. Various CSR practices started by SMEs during pandemic remained continued after it as well. Moreover, 80% firms were found involved in both ethical and philanthropic activities. The implications of the study may benefit both academia as well as practitioners in their policy decision making process pertaining to CSR activities.*

**Keywords-** *Corporate Social Responsibility (CSR); Formal and Informal Practices; Small Medium Enterprise (SMEs); Stakeholder theory; Carroll's Model; Northwest region of Pakistan*

### 1. INTRODUCTION

Corporate Social Responsibility (CSR) has recently gained increased importance in the business world. The very phenomenon is frequently being viewed as an essential business function (Arya and Zhang 2009; Sheth and Babiak 2010), a productive investment (L'etang 1994) and a competitive advantage (Jamali et al. 2009; Nejati and Amran 2013). However, the evidences of business - society relationship can be traced back to the early formal writings of the CSR pioneers.

The term CSR was officially introduced in 1953 by Bowen who viewed CSR as a crucial social obligation of a firm (Bowen 1953). The CSR concept did not take a considerable heed during this period. However, in the early 1960s and 1970s, the notion of CSR caught an increased attention in academia as well as in business world. During this period, CSR literature and definitions continually developed and multiplied (Ibe et al., 2015). Afterwards, the CSR concept expanded and equated with the similar concepts including corporate citizenship, business ethic theory, corporate social



performance, and stakeholder theory - that were the years of 1980s and 1990s which focused on CSR measurement and frameworks (Arikan et al. 2014; Carroll 1999). Because it constantly took into account the interests of the stakeholders and how the firm's decisions will affect one another, the adoption of CSR by a business firm typically entailed their attempts to find a better method to handle their own problem (Karaibrahimoglu, 2010). However, in the recent times, the CSR concept has been further expanded leveraging the room to explore those contexts which were previously ignored particularly CSR - SMEs.

Small and medium-sized businesses (SMEs) are crucial for every to the nation's social, and economic growth. Rohra and Panhwar (2009) argue that SMEs is one of the important sources of employment and money generation. Apart from this, it is also known fact that SMEs possess informal nature and have scarce resources which has been adversely affected by the pandemic than any other business sector (Williams and Schaefer, 2013). The pandemic has worsened the labor conditions, slowdown the production process, caused restrictions on transportation and also affected the prevailing practices. The pandemic has certainly provided a window of opportunity for SMEs to rethink or redefine their strategies for survival. In this view, the current study seeks to explore the CSR practices during COVID - 19 in the SMEs context and how the SMEs responded to the stakeholder during COVID-19 pandemic.

## 2. LITERATURE REVIEW

There isn't one definitive CSR definition as of yet due to the severity of the issue. So far, the very concept is known by various terms such as corporate citizenship, corporate accountability or corporate responsibility (Mitroff.1988). However, this study views CSR as companies voluntarily act of considering social and environmental concerns into their businesses and their relationships with their partners. The concept of CSR is also sometimes regarded as a modest green lie but is frequently favorably branded as moral, honest, and responsible action by businesses, a marketing ploy, or an administrative exaggeration (Van Staden, et ul, 2020) which enhances businesses' reputation.

In the early 1950s, the idea of taking society into account was generally accepted. Bowen (1953) published his book titled "Social Responsibilities of the Businessman," which recognized as the commencement of the contemporary CSR literary era (Carroll, 2008). Companies started to learn the basics of integrating CSR practices and rules into their daily operations in the 1960s. It was the time when efforts were made to clarify CSR concepts and provide clearer definitions of CSR were growing (Carroll, 2008). In addition to financial motivation - a moral reason for CSR was first suggested by earlier researchers like Davis (1960). It demonstrates how CSR may provide businesses possible benefits in addition to their core business's practices. Carroll's three-dimensional conceptual model of corporate social performance (CSP) (Carroll, 1979), which refers to the model as a paramedical diagram, was another significant contribution to CSR at that time encompasses four aspects of a company's social responsibility including economic, legal, ethical, and discretionary. Freeman (1984) deliberated that managers must pay attention to the groups that both influence and are influenced by a company's decisions. He further advocated about the stakeholder theory and thereby emphasized the importance for businesses to undertake CSR since these activities may be profitable for them. The pragmatic CSR concern in the 1990s, from a more practical standpoint, was the continual effort CSR pioneers which came to limelight. CSR research during this time period was primarily concerned with CSP, the expansion of the stakeholder theory, and corporate citizenship (Carroll, 2008).

The relationship between CSR and financial success was a major topic in the late 1990s and continues to be so in current CSR studies. Beginning in the early 2000s, the public saw a rise in corporate scandals like those involving Enron and WorldCom. These unethical business practices raise questions about how to establish efficient corporate governance structures. Baron (2001) made a contribution to the literature on CSR by defining CSR as "strategic" and separating it into two parts: altruistic and strategic. While strategic CSR refers to practices where businesses use CSR to achieve the ideals, altruistic CSR refers to efforts for addressing societal needs. Strategic CSR

initiatives have replaced philanthropic ones to assist businesses produce value and long-term sustainability (McWilliams & Siegel, 2001).

The twenty-first century saw the birth of CSR research in the sector of small and medium size firms (SMEs) in addition to the strategic viewpoint of CSR (Preuss & Perschke, 2010). Previous researchers asserted that CSR procedures in SMEs can differ from those used by larger businesses (Roberts et al., 2006). The rationale is that SMEs have more effective risk and reputation management capabilities and their decision-making processes are quicker than those of large corporations. It helps SMEs quickly adapt to the changing market and add value by incorporating social and environmental benefits (Jenkis, 2006). SMEs however would be constrained in their adoption of CSR since they lack the personnel and time necessary to manage their relationships with important stakeholders (Princic, 2003).

Previous research in the developed world has shown the SMEs engage in sustainable activities (Bos-Brouwers, 2010; European Foundation, 2000; Santos, 2011). SMEs participation in sustainable business practices is supported by assertions that these organizations aid with equitable income/wealth distribution, boost social stability, and serve as a tool for regional development (Hallberg, 2000). Similar to large organizations, SMEs are subject to pressures from the environment and stakeholders, and it is crucial for them to strike a balance between organizational and stakeholder demands/needs in response to shifting conditions. The adoption of CSR efforts by SMEs is also shown to not need them to reinvent their whole practices but rather that it is crucial to increase the benefits of such activities for organizational competitiveness by incorporating CSR concepts and practice into organizational processes (Aston & Anca, 2011). Additionally, SMEs may believe that social responsibility reporting results in higher operating costs. However, SMEs must move more quickly to benchmark their resources, operations, and performance in order to maintain a competitive edge in the market (Singh, Garg, & Deshmukh, 2008).


A major socioeconomic disaster has been resulted from the coronavirus (COVID-19) which adversely affected practically all businesses and compelled people to stay at home (Ozili & Arun, 2020). As a result of lockdowns, the pandemic's economic impacts are evident as numerous people lose their jobs (Salik, 2020). Due to the failure of their stock analysis methodologies, the investors are losing money (Asad & Farooq, 2009; Shaker, Asad, & Zulfiqar, 2018). SMEDA reports that 95% of SMEs have scaled back operations, 92% have seen supply chain disruptions, and 23% have seen a 100% decline in exports (The Nation, 2020). The epidemic is having a negative impact on SMEs despite the government's efforts to help them, including financial packages, modifying the terms for loan repayments, and relaxing the payment of electricity bills (Ganaie, Zafar, & Seth, 2020). In order to understand the dynamics of SMEs in the context of COVID - 19, this paper has taken into consideration the hallmark work of Carroll (1979) - refers as a paramedical model describing CSR as that encompasses four aspects of a company's social responsibility including economic, legal, ethical, and discretionary activities. Whereas, stakeholder lens has been utilized in order to understand the influence of each on the SMEs handling CSR practices during COVID - 19

### 3. RESEARCH METHODS

In this research study, qualitative technique is adopted in order to explore the CSR practices in SMEs context. For that reason, the researchers chose the SMEs located in the northwest region of Pakistan i.e. Khyber Pakhtunkhwa. The researchers conducted in-depth fifteen (15) semi structured interviews from seven (07) top - notch SMEs of Khyber Pakhtunkhwa who were primarily engaged in CSR activities. The study adopted purposive sampling technique commonly used in qualitative research. Each interview lasts for 60 minutes at the max. For ethical consideration, the researchers took all the pre - requisites in order to protect the confidentiality of the respondents. Below is the overview of respondents' profile

**Table 1: Respondents' Profile**

Code	Current Position	Gender	Level of experience in SMEs



C1	Owner	Male	15 years
C2	Manager	Male	9 year
C3	Manager	Male	10 years
C4	Manager	Male	5 years
C5	Manager	Male	7 years
C6	Manager	Male	6 years
C7	Manager	Male	4 years
C8	Manager	Male	5 years
C9	Owner	Male	12 year
C10	Owner	Male	9 year
C11	Manager	Male	8 year
C12	Owner	Male	10 year
C13	Manager	Male	8 year
C14	Owner	Male	13 year
C15	Manager	Male	9 year

#### 4. DATA ANALYSIS: THEMATIC ANALYSIS - BRAUN AND CLARKE (2006)

All interviewees were interviewed in the local language (Urdu) which was then transcribed into English language. A thematic approach as suggested by Braun and Clarke (2006) of six steps was used to analyze the qualitative data collected through interviews. The thematic analysis places strong emphasis on finding and capturing themes in the data. As such themes are patterns within a data set that are important to describe a phenomenon and are linked to a research question. The interviews transcriptions were assessed carefully from the raw data which lead to the generation of initial codes from which the final themes were generated. The sub - questions of the current research is detailed as follows through which the main themes were emerged.

Q1: what are the business values of SMEs during pandemic and how are they oriented?	Q2: How do you define CSR for your SME?	Q3: What were the CSR practices before, during and After Covid-19?	Q.4-Does your company practices CSR after COVID-19?	Q.5- What type of CSR do you consider is most important for your company (Economic, Legal, Ethical and Discretionary/Philanthropic)? Before, During and after	Q.6-Do you think stakeholders influence CSR practices in SMEs and to what extent?	Q.7-Do SMEs owner - manager and employees voluntarily engage in CSR practices or legally bound, how & why?
Theme: Increase in CSR awareness Codes: Importance of CSR increased (c1)(c8)(9) COVID	Theme: Community oriented business Codes: Social responsibility (c2) Engage	Theme: Before COVID Sub theme: Limited practical application Codes:	Theme: Ethical practices Codes: It's more of ethical responsibility now (C1)(8) Protect	Theme: Economic Codes Economic before COVID (c1) (c8) Economic before pandemic (c3)(c9)	Theme: Influence of stakeholders Code: Staff influence CSR practices	Theme: Ethical and social Codes: Voluntarily and ethically (c1)(c10)(c11) Voluntarily

increased their knowledge regarding CSR (c2)(10) Received session/training on CSR (c3) Awareness about CSR increased (c4)(15)	with community in a positive way (c4) Supporting community (c6) Engagement of deserving and deprived people (c6) Safety of community and employees from hazardous effects (c7)	Legal enforcement by the government (c1). No practical application before COVID (c2)(c8) It was just charity work (c3)(c9) It was less focused (c4)(c10) Companies were providing donations and charity before pandemic (c6)(15)	environment and utilize waste water for plantation etc. (C3)(c9) Ensured availability of product to fulfill health needs (c5)(c10) Retained staff during pandemic (c6)(c11)(c12) Ensured health safety of staff (c7)(c13)	(C1)(c8) Stakeholder role increased with pandemic (C2) (c9) CSR activities effect staff motivation (c3)(10)) Stakeholders role is important (C6) (c15) Customer also ask for donations and welfare of people (c7)	y engaged (c2)(c12) Voluntarily engaged (c3) (c13) Voluntarily (c6) Volunteer work (c7) (c14)(c15)
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## 5. FINDINGS OF THE STUDY

Findings suggested that knowledge and involvement of SMEs pertaining to CSR activities increased during pandemic. Some of the organizations received proper online sessions and trainings on the CSR activities during this period. Increased CSR activities were encouraged by local government bodies, civil society and charitable organizations which helped to attract SMEs towards adoption of CSR activities. Welfare activities and providing relief to the general masses was considered as government responsibility initially, however, many SMEs have adopted it now and are involved in CSR activities through different shapes and means. That include availability of products or minimization of profit margin. Some of the SMEs believe that CSR activities are conducted to catch more customers and considered as a marketing tool. CSR activities are needed to retain employees as it gives them motivation and boost their confidence on their organization.

SMEs consider CSR as provision of economic and financial support to their staff, customers and community. Study participants mentioned that CSR activities also help in minimizing the environmental effects most of the time created by the operations of the companies. CSR activities is an important component for the survival of the companies and firms. It builds soft image of the company/firm, and is considered an essential aspect of business to connect with customers.

Study findings also suggest that there was very limited practical application of the CSR practices before COVID by the SMEs. It was less focused and only done in the case of any legal enforcement by the government however SMEs were involved in charity and donation work with increased pace during the COVID. They considered it as their ethical and social responsibility to support their





staff, customers and community at large during the need hour. Some of the SMEs tried to retain their employees even that their operations and profit generation was limited. Some of the SME were also of the opinion that ensuring products and services availability during pandemic was part of their CSR practice. Provision of financial support to the needy staff and ensuring their health safety was also considered as CSR practice by some of the organization. After pandemic, CSR practices adopted during COVID are continuous and will be kept uninterrupted. According to them, it is now essential component of firms due to various reasons i.e. ethical responsibility, keeping our self into the business and completion of desire for charity work. Other findings include ethical practices stance that CSR activities should be taken as more of an ethical responsibility. As explained by representatives of different firms that include environment protection & solid waste management, ensuring availability of product, retention of employees and ensuring health safety of staff as well as community and philanthropic practices continued even after COVID-19 pandemic. Firms conducting various types of CSR practices that ranges from extending financial support to staff, to providing jobs to staff beyond the firm requirements as well as involvement in charity and donations works.

In addition to this, SMEs were also focused on economic activities of the business before the COVID-19. Profit generation was their main target and was less focused on welfare of the staff and community. Before pandemic, they considered that supporting the masses was the sole responsibility of the state and businesses exist only for profit making. Legal CSR was in practice to complete the paper work for smooth functioning of the business and to avoid any compliance issues with the different Government departments/authorities. However, ethical and philanthropic CSR practices have increased during and after pandemic. Majority of the respondents clubbed ethical and philanthropic CSR practices with each other as they are relevant with each other. Some of the selected firms were conducting philanthropic activities however the scale of activities increased during and after the pandemic for those specific firms. According to the participants of the study, focus on ethical and philanthropic activities increased in different manners, such that they supported their staff in the need hours, provided charity and donations to the staff and general community, ensured availability of products/services and arranged safety measures for the health of the staff.

Finding also suggest that stakeholders influence CSR practices of the SMEs. The role of stakeholders has increased even more during and after pandemic. The staff influence their CSR activities while few of the respondents shared that customers and surrounding community also influence their firms CSR activities. Staff gets motivated when a SME is involved in the CSR activities; it gives a boost to their confidence level and feels honored. Customers also influence CSR activities of SMEs directly and indirectly. They sometime asked directly for donations and charity for mosques construction, madrasas, or other charitable work.

Findings suggest that SMEs owners, managers or staff is involved in CSR activities but yet those CSR activities in Pakistan are not very common and there is no mechanism in-place to compel SMEs to conduct CSR activities. The SMEs that are involved in CSR activities are doing it voluntarily likewise their staff is also engaged voluntarily particularly charitable works. Firms do not compel their staff and thinks that any member involved voluntarily can do it more effectively. Few of the SMEs representatives shared that due to the nature of their business, it is to some extent legal bounding on the firm to adopt CSR activities, and hence the owners, managers and other staff carry out CSR practices as their legal binding. During and after COVID legal practices of CSR were adopted and increased by the firms as well as the staff.

## 6. CONCLUSION AND FUTURE RESEARCH DIRECTIONS


Finding of this study highlight that CSR activities are in practice by SMEs in very small amount however their involvement increased during the pandemic in terms of donations or charitable work. CSR practices mean provision of economic and financial support to their staff, customers and community. CSR activities also include minimizing the environmental effects most of the time created by the operations of the companies. After COVID-19, SMEs believe that CSR activities is an

important component for the survival of the companies and SMEs. The present study contribute Carroll pyramid (1979) and stockholder theory capable for SMEs, based on finding philanthropic and ethical CSR practices are prevailing largely among SMEs in Peshawar. Ethical and philanthropic CSR practices are related to each other and thus carried out simultaneously. It is now essential component of SMEs. Firms conducting various types of CSR practices that ranges from extending financial support to staff, to providing jobs to staff beyond the firm requirements as well as involvement in charity and donations works.

Since the study is qualitative in nature and it is restricted to only a small amount of respondents. It is therefore recommended that the future studies may be conducted for a large scale in order to authenticate the results of the current study. In addition to this, the study selected only specific region so the future studies may also consider other regions for conducting a comparative research study.

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