

Original Research Article

Corporate Social Responsibility Practices of SMEs in Central Anatolia

¹Hasan Tağraf, Ph.D and ^{*2}Ahmet Murat Özkan

Abstract

¹Cumhuriyet University Faculty of Administrative and Economic Sciences, Sivas, Turkey.
Tel.+903462191010)

²Cumhuriyet University Faculty of Administrative and Economic Sciences, Room Number: Sivas, Turkey

***Corresponding Author's E-mail:**
Tel.+903462191010 (1747)

Corporate Social Responsibility (CSR) can be defined as the management of social, environmental, economical and ethical concepts and firms' sensitivities towards expectations of the stakeholders. Corporate social responsibility has historically been associated with large corporations but recognition of the growing significance of the SME sector has led to an emphasis on their social and environmental impact. For example, in the European Union, they provide approximately 50% of employment and contribute 30%–60% to the GDP. EU example alone shows that SME's with high tech production capabilities and high employment rates are today as important as multi national corporations. In this study we'll try to define perception of CSR behaviours in SMEs. CSR behaviours of SMEs will be analyzed based on world literature review and the CSR actions of 13 cities in Central Anatolia will be evaluated. In this frame, the context of CSR actions and priorities will be explained.

Keywords: carroll, corporate social responsibility, csr, pyramid, sme

INTRODUCTION

It is possible to say that, companies are increasingly trying to get closer with society. Society's expanding expectations from businesses and transfer of social state's responsibilities to businesses are main triggers of this process. Because of the size and power of multi national corporations (MNC), some state roles have been undertaken by MNCs. On the other hand, society has expectations from MNCs as well. MNCs are expected to act responsibly during production process, with the product itself and during relations with environment. As a matter of fact, MNC's are main subject of many CSR research. Because of easy foundation processes, employment possibilities and the flexible structure to deal with global crisis, governments support SMEs. On the other side, micro, small and medium-sized enterprises (SMEs) play an important role in every economy. Following a study run by the IMF Small Business Program (International Institute for Sustainable Development, 2008) 99 per cent of all businesses in industrialized and emerging economies are SMEs. The size of SMEs both in developing and developed countries demonstrate the role

of SMEs in modern world economy. So, it is hard to say that SMEs can stay out the CSR debate. For this reason, SMEs tendency over CSR should be understood. While Corporate Social Responsibility (CSR) has traditionally been domain of the corporate sector, recognition of the growing significance of the Small and Medium Sized Enterprises (SME) sector has led to an emphasis on their social and environmental impact, illustrated by an increasing number of initiatives aimed at engaging SMEs in the CSR agenda. CSR has been well researched in large companies, but SMEs have received less attention in this area (Jenkins, 2006). So it is important to realize SME's tendencies over CSR.

Definition of small and medium-sized enterprises

Working on SMEs case, one can cite several definitions from different sources. Most countries accept employee count as a common measurement of SMEs definition. World Bank's definition of SMEs is that micro scale; less

than 50 employee, small scale; 50 employee, medium scale ; 50-200 employees (European Commission, 2003). The proportion of small firms in both UK and the US is excess of 95% (DTI, 2001; SBA, 2003). Small and medium sized enterprises (SMEs) are significant to the economy in a variety of ways, accounting for 50% of business turnover in the UK (Curan and Blackburn, 2001), and 50% of employment in the US (SBA, 2003). Firm size is defined according to the Standard European definition by number of employees, with below 50 employees denoting a small firm, 50-249 employees a medium firm and above this large firm (SBS, 2002). In European Union, the new definition of SME includes those with fewer than 250 employees. This group is further disaggregated into micro enterprises (with fewer than 10 employees), small enterprises (with 10-49 employees) and medium sized enterprises (with 50-249 employees). Micro enterprises would include self-employed people working for themselves with no employees (European Commission, 2003).

The importance of SMEs in economy

In general, all SME's are considered to be contributing to development and growth. But in recent years, especially developed countries have a tendency towards supporting innovative and rapidly growing firms. Firms with high potential of growth and innovation are considered to be helpful on improving efficiency and protecting competition power. As a matter of fact, many countries have policies to encourage foundation and growth of such firms with financial support models.

In OECD, % 97 of all firms are SME's and they provide 7% of all employment. Recently the number of SME's in these countries grow faster than bigger companies and new employment has mostly been provided by SME's. SMEs are increasingly playing a significant role in the economic and social development of nations. The contributions that SMEs are making to the economy include the generation of employment opportunities and income for regional communities (Australian Government, 2006). Furthermore, SMEs are also active in fulfilling their obligations on the social fronts (Mankelov, 2006)

Definition of corporate social responsibility

The CSR originated in 1953 (Carroll, 1999) with the publication of Bowen's book *Social Responsibilities of Businessmen*. At that time, the emphasis was placed on businesspeople's social conscience, rather than on the company itself. A precise definition of CSR is as elusive as its exact nature and role in the business-society relations. Such absence of a specific and widely agreed definition makes CSR vulnerable to conflicting interpretation by stakeholders (Windsor, 2001). However, what cuts across a number of definitions that scholars have proposed on the

concept of CSR is the general belief that, beyond the quest to maximise corporate profits, corporate organisations play a crucial role in solving society's problems.

For Matten and Moon (2004:3), the fundamental idea of CSR is that "...it reflects both the social imperatives and the social consequences of business success, and that responsibility accordingly falls upon the corporation, but the precise manifestation and direction of the responsibility lies at the discretion of the corporation."

The World Business Council for Sustainable Development (WBCSD) defines CSR as "the commitment of business to contribute to sustainable economic development, working with employees, their families and the local communities" (WBCSD, 2001).

The most common conceptualizations of CSR are those of Carroll (1979) and Lantos (2001). Carroll (1979) differentiated between four types of corporate social responsibilities, economic, legal, ethical and discretionary, while Lantos collapsed these categories into three, ethical, altruistic and strategic. Ethical CSR is morally mandatory and goes beyond fulfilling a firm's economic and legal obligations, to its responsibility to avoid harm or social injuries, even in cases where the business does not directly benefit. According to this conceptualization, ethical CSR encompasses the economic, legal and ethical responsibilities outlined by Carroll (1979; 1991). Altruistic CSR according to Lantos (2001) is humanitarian / philanthropic CSR, which involves genuine optional caring, irrespective of whether the firm will reap financial benefits or not. Examples include efforts to alleviate public problems (e.g. poverty, illiteracy) in an attempt to enhance society's welfare and improve the quality of life. Strategic CSR on the other hand is strategic philanthropy aimed at achieving strategic business goals while also promoting societal welfare. The company strives to identify activities and deeds that are believed to be good for business as well as for society (Quester and Thompson, 2001). On Carroll and Buchholtz's addition to CSR definition, CSR is defined as meeting economic, legal, ethical and philanthropic responsibilities at a given time. .

CSR IN SMEs

The literature on CSR in SMEs is recent and not as wide as the literature concerning larger companies (Ciliberti et al., 2008). Fassin even describes them as 'forgotten stakeholder group' and refers to Spence, according to whom 'the voice of the SME is unlikely to be heard in the consultancy-oriented perspective'. Jamali et al. note the difference in CSR approach of SMEs and multinational companies saying that "SMEs did not formalize CSR, nor integrate it into strategic processes, they have shown unwavering commitment to CSR in principle as well as practice. SMEs have own genuine commitment to CSR which are customized and personalized to fit their belief and peculiar aspirations or orientations."

Unlike the larger companies, small and medium-sized firms (SMEs) are subjected to much less pressure both from institutions and interest groups to undertake the management of SR, basically because individual SME impact is low. Also, the European Commission (2003) establishes that SMEs do not obtain the same benefits as large firms from their social commitments. SR is not considered as either a threat or an opportunity for SME reputations, brand images or market positions; rather than seeing it as an opportunity for gain or profit; they tend to look at CSR basically as “something that ought to be done”. That is why there is a tendency to rename CSR in the case of SMEs as responsible competition (Zadek, 2005; Murillo and Lozano, 2006). In comparison to large firms, SMEs are subject to numerous restraints when planning specific SR actions. SMEs are highly dependent on economic and financial resources, and this dependence prevents them from allocating the cost of an action of this type to their profit and loss account. Additionally, they have neither the surplus resources, nor the time to take additional actions beyond those undertaken in response to the market (Iturrioz et al. 2009).

SME's in Turkey

DPT's (Central Planning Organization of State) definition of SME's in Turkey is similar with European Union. Micro enterprises (with 1-9 employees), small enterprises (with 10-49 employees) and medium sized enterprises (with 50-249 employees) (DPT, 2007). Small and medium-sized enterprises (SMEs) play a very important role in the Turkish economy owing to their large share in the total number of enterprises and in total employment (OECD, 2004). In Turkey, the number of SMEs including those in the service sector constitutes 99.8% of total enterprises and 76.7% of total employment. The share of SME investments within total investments reaches 26.5% and 38% of total value added is also created by these enterprises. Although the share of SMEs in total exports fluctuates on an annual basis, on the average, it is 10% and their share in total credit volume is 25% (DPT, 2007).

METHODOLOGY

Main aim of this research is to measure corporate social responsibility levels and socially responsible behaviours of small and medium sized enterprises (SME) in central Anatolia, Turkey. Researchers preferred to use quoted sample selection method and at least 10% of SMEs were included in the sample group, for each city in central Anatolia. To satisfy quote levels, we approached the businesses that were easiest to reach for every region in the research. Our research questionnaire has been directed to either firm owners or top level executives. Questionnaire used to survey SMEs, has been carefully

prepared after a comprehensive literature review. Some questions were added to learn more about the profile of the survey participant executive and the firm itself.

Analysis Included

To ensure conceptual validity of questionnaire used, we have run through a detailed literature review. For further analysis, computer software SPSS 17.0 was used. First step to investigate the reliability of our questionnaire was to look for Cronbach Alpha value. As the second step, confirmatory factor analysis were run to determine corporate social responsibility dimensions. Third step involves using structural equation analysis to approve these dimensions. We believe this three step methodology helped us to determine CSR levels based on a functional scale.

Furthermore, descriptive analysis were used to evaluate CSR dimensions based on city, business branch (sector) and CSR related activities. Independent sample t-test was conducted to separate CSR behaviours such as voluntary/compulsory and internal/external ones. Similarly, t-test was conducted to further differentiate CSR behaviour relationship with city size and firm type.

Setting CSR Dimensions

As discussed above, to ensure structural validity of our scale, descriptive factor analysis were conducted. Eleven items of the questionnaire, which had problematic factor loads, factor distributions and low Cronbach-Alpha values were removed and factor analysis was renewed. New factor analysis demonstrated that CSR scale consists of 21 items and 6 dimensions. KMO and Bartlett tests proved that our sample group is enough and relevant for analysis conducted. According to dominant evaluation methods, our scale is in good condition. When reliability was evaluated, we have concluded that one dimensions was weak and another was poor. Other dimensions proved themselves healthy.

To make sure all data was healthy and reliable and cast our scale more useful, we have conducted confirmatory factor analysis on our data. As a result of this analysis, we have spotted two items with factor loads below 0,5. These items were also removed.

Scale, of which we confirmed the factors now has 18 items and 5 factors (employee, environment, transparency, social values and profit prioritization). Through the CSR scope social values and prioritizing profits can be defined as negative factors.

According to Hoelter analysis, sample group is large enough ($1235 > 439$). Fitness stats for SEM Show χ^2/df value is 3,918. According to some researchers, for large samples $\chi^2/df < 5$ is enough. Another value to ensure the stability of the model is RMSEA ($=0,048$) and appears to

Table 1. Correlation between CSR dimensions

Factor Dimensions	Employee	Environment	Transparency	Social Values	Profit Prioritization
Employee	1				
Environment	,633"	1			
Transparency	,454"	,529"	1		
Social Values	-,304"	-,389"	-,272"	1	
Profit prioritization	-,343"	-,402"	-,287**	,445"	1

Table 2. CSR levels of different cities in central Anatolia

	N	Employee		Environment		Transparency		Social values		Profit prioritization	
		Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.
Ankara	709	3,6353	,55858	3,8978	,60226	4,0949	,49414	3,4043	,72692	2,3113	,72555
Çankırı	16	3,8125	,63792	4,0833	,49441	3,8542	,74006	3,8333	,54433	3,4792	,63209
Eskişehir	72	3,8518	,39682	4,1667	,53661	4,4074	,56286	2,6679	,68694	2,0189	,66917
Kayseri	156	4,8408	,19977	4,8120	,29373	4,9231	,22351	1,7161	,40674	1,3397	,40688
Kırşehir	11	3,7273	,80025	3,8839	1,00009	4,6742	,86959	3,1212	,83364	2,4036	,69549
Konya	162	3,8573	,76213	4,2634	,74158	4,1836	,62965	2,8129	,92656	2,2113	,70495
Nevşehir	23	4,6087	,40078	4,6667	,43809	4,9710	,09603	3,0290	1,01957	1,9855	,71406
Niğde	16	3,9479	,48959	4,2917	,67632	4,6458	,46298	3,1250	,61914	2,2083	,88506
Sivas	29	4,0172	,43722	4,2529	,65861	4,4943	,45965	2,8408	,74909	1,9425	,85481
Yozgat	20	3,4013	,91759	3,4667	1,08364	4,2248	1,16695	3,5500	1,03322	2,6833	,48936
Aksaray	36	4,4213	,50629	4,6204	,41521	4,6701	,58046	2,4722	,76997	2,1204	,96659
Karaman	19	4,5502	,39354	4,6667	,53287	4,8246	,30161	2,5263	,95785	1,6842	,75746
Kırıkkale	16	3,9964	,49264	4,1042	,71718	4,4375	,71718	3,4304	,85392	2,4858	,74909
Total	1285	3,8911	,69019	4,1263	,68478	4,2908	,59922	3,0270	,93269	2,1576	,78220

be valid. GFI, CFI and NFI values, provided by confirmatory factor analysis is clearly over 0,90 and demonstrates that our CFA model, data set and factors were accurate. Table-1 above provides correlation between CSR dimensions.

According to Table-1, all relations between CSR factor dimensions are significant. Values and profit prioritization has a negative relationship with environment, employees and transparency. In summary, on businesses that focus on profits and values, environment, employees and transparency are not catching enough attention. Another result shows that employee-environment and environment-transparency factors are positively related. We can argue that if a firm is responsible to its employees, it also cares about environment and transparency.

RESULTS REGARDING CSR DIMENSIONS

Table-2 shows that means for the factor dimensions are

close to each other with Kayseri taking the lead and Yozgat being the last. Highest mean for employee factor was measured in Kayseri, while Yozgat recorded lowest in this dimensions. Nevşehir had the best transparency results, while Çankırı can be described as "opaque". On values factor, Çankırı takes the lead and Kayseri comes the last. When it comes to focusing too much on profits, Çankırı firms recorded the highest means. Firms in Kayseri responded that they were satisfied by relatively modest profits.

Responses to our questionnaire show that city of Kayseri is the most sensitive region for employees and environment. City of Nevşehir caught our attention by being transparent to all stakeholders. Responses of Çankırı firms show that they are best for focusing on profits and being sensitive to social values.

Table-3 below presents CSR dimensions for legal organization structure (firm type).

Again, means are pretty close for different firm types. Incorporated firms are the most responsible towards

Table 3. CSR Dimensions based on firm type

	N	Employee		Environment		Transparency		Social values		Profit prioritization	
		Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.	Mean	Std Dev.
Anonim	116	4,3206	,66820	4,4401	,62947	4,5208	,66874	2,4707	,96091	1,8754	,79442
Limited	593	4,0325	,67133	4,2524	,62553	4,4093	,59443	2,9631	,95505	2,1172	,82381
Kollektif	6	4,0278	,68651	4,3889	,38968	4,1111	,45542	2,5556	,27217	1,8889	,58373
Sahis	570	3,6552	,63031	3,9284	,70217	4,1227	,54440	3,2117	,85024	2,2598	,71754
İsi	1285	3,8911	,69019	4,1263	,68478	4,2908	,59922	3,0270	,93269	2,1576	,78220
Toplam											

Table 4. Voluntary/Compulsory CSR Differentiation

		N	Mean	Standard Deviation	Sig. (2-tailed)
Employee	Vol.	430	4,0793	,64876	-3,368
	Comp.	855	4,2016	,59675	,001
	Comp.	430	3,7617	,67888	-5,107
Environment	Vol.	855	3,9656	,67348	,000
	Comp.	-430	4,2164	,53718	-3,971
Transparency	Vol.	855	4,3497	,58247	,000
Social values	Comp.	430	3,1007	,81509	2,011
	Vol.	855	2,9900	,98492	,045
Profit Prioritization	Comp.	430	2,2576	,74282	3,394
	Vol.	855	2,1021	,79069	,001

environment while personal firms failed on this dimension. Results are same for responsibility against employees. Collective firms have lowest means on transparency and incorporated firms have the highest, as expected. Personal firms act responsible regarding social values. Incorporated firms care least about social values.

Personal firms focus too much profit making processes. On this dimension, collective businesses tend to act responsible and put profit making behind their priorities. Results can be understood in a way that incorporated firms act responsible on environment, employees and transparency dimensions. Profit and social values are pretty important topics for personal firms.

We have used t-test method to discriminate legal (compulsory) and voluntary CSR, internal /external CSR and municipality type (metropolitan or regular city). Results are above in Table 4.

Firms, who conduct CSR voluntarily have higher scores on environment, employee and transparency dimensions and lower on profit prioritization and social values. CSR

operations of firms in Central Anatolia are mostly voluntarily and directed by firm owners and/or partners. CSR towards workers and environment, instead of profit making efforts can demonstrate that firms have some responsibility feelings deep with in.

Table 5 illustrates CSR efforts based on the city type firm operates with in. One can argue that development level and demographics of a city might result in different CSR behavior. In accordance with Table 5, we can say that firms operating in smaller cities perform better on employee, environment, transparency and profit prioritization (which has a negative impact on CSR activities).

As seen on Table-6, incorporated firms perform better CSR on employee, environment and transparency dimensions. Their mean is low on negative dimensions such as profit prioritization and social values. We can argue that incorporated firms conduct better CSR activities. This can be related to their institutionalization level.

Table 5. CSR Activity differentiation based on city type

		N	Mean	Std Deviation	Sig. (2-tailed)
Employee	Others	186	4,3590	,58594	4,779
Employee	Metropolitans	1099	4,1271	,61619	,000
Environment	Others	186	4,1400	,61306	5,303
Environment	Metropolitans	1099	3,8563	,68461	,000
Transparency	Others	186	4,6218	,54131	8,398
Transparency	Metropolitans	1099	4,2515	,55858	,000
	Others	186	3,0140	,92927	-,206
Social values	Metropolitans	1099	3,0292	,93367	,837
	Others	186	2,2646	,90152	2,096
Profit	Metropolitans	1099	2,1354	,75418	,036
Prioritization					

Table 6. CSR Dimensions based on firm type (Personal vs. Corporated)

		N	Mean	Std Deviation	Sig. (2-tailed)
Employee	Corporated	715	4,3154	,55102	10,488
	Personal	570	3,9665	,64070	,000
Environment	Corporated	715	4,0878	,66242	11,802
Environment	Personal	570	3,6584	,62911	,000
Transparency	Corporated	715	4,4464	,55649	10,336
Transparency	Personal	570	4,1279	,53902	,000
Social values	Corporated	715	2,8798	,96920	-6,436
	Personal	570	3,2117	,85024	,000
Profit	Corporated	715	2,0698	,81404	-4,379
Prioritization					,000
	Personal	570	2,2598	,71754	

CONCLUSION AND FURTHER RESEARCH

World trends show that a socially responsible economy can also be profitable and efficient. People might tend to buy products which are not tested on animals or they can prefer to buy a product from company which operates in a socially responsible way. Companies with social policies also become desirable workplaces for employment. These are just some of the reasons why ethics and philanthropy should be included in business studies. In 1991, Carroll made a conceptual framework of corporate social responsibility to which every business subject should comply. In his pyramid, foundation of all responsibilities is economic responsibility whose imperative is, of course to be profitable. After that there are legal, ethical, social and philanthropic responsibilities (Mihaljevic and Tokic, 2015).

Carroll's framework has been used in many CSR

related research and hierarchy of responsibilities' results vary depending on nations, cultures, economic and social development level etc. Aupperle et al.(1985) and Pinkston and Carroll (1996) performed surveys among top managers in 591 US subsidiaries of multinational chemical companies with headquarters in England, France, Germany, Japan, Sweden, Switzerland and the USA. Aggregate findings once again confirmed Carroll's four-part weighted model but interestingly showed that Germany and Sweden to be exceptions, where legal responsibilities were ranked the highest priority followed by economic, ethical, and philanthropic aspects, respectively. Therefore, it is important to mention that Carroll's pyramid does not constitute a universal hierarchy for all environments. Depending on profession, nation, culture and business aim, responsibilities within the pyramid can be differently arranged.

In this paper, we have tried to demonstrate CSR behaviour of SMEs in Central Anatolia, Turkey. Most research efforts in CSR field focus on large enterprises. However, smaller firms in developing countries also face a demand for responsible business. New millennium witnessed a proliferation in CSR studies. Our paper is a pioneer in Turkey with the sample size and comprehensive structure.

Field research reached similar results regarding CSR literature on SMEs. Environment and employees are the main topics of CSR in central Anatolia SMEs. Orientalist culture of Turkey also adds to the findings with social values dimension.

As with the compulsory/voluntary faces of CSR, compulsory activities mostly focus on environment, employees and transparency. Voluntary activities are usually related to profit making and adapting with social values. We can say that firms perform CSR towards society because of legal enforcements. External/internal activities of CSR could not be differentiated with our scale. So, we might argue that this is not a valid distinction for firms performing CSR in the region. As expected, with their institutionalized structure and the demand they face from stakeholders, incorporated firms act better on many CSR dimensions, compared to personal, collective and other firm types.

Further research in CSR can focus on (1) drawing the local shape of Carroll's CSR hierarchy, (2) identifying those environmental factors that effect firms' CSR policies, (3) the relationship between a nation's financial performance and CSR activities of firms within, (4) social and economical development level of nations and CSR activities of firms in those nations and (5) finally why firms owners prioritize some CSR activities among others, in some geographical locations such as inner Anatolia in our study.

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