Managerial Implications of Corporate Social Responsibility Programmes for Medium-sized Companies in South Africa's Gauteng Province

Pieter Joubert[1], Kafigi Jeje[2,*], Alfred Henrico[3], Johannes C. Coetzee[4]

[1] NWU Business School, North-West University, Potchefstroom, South Africa, Orcid: 0009-0004-6347-2205

[2] Faculty of Economic and Management Sciences, North-West University, Potchefstroom, South Africa, Orcid: 0000-0003-2045-3894

[3] Faculty of Economic and Management Sciences, North-West University, Potchefstroom, South Africa, Orcid: 0000-0002-6520-013X

[4] NWU Business School, North-West University, Potchefstroom, South Africa, Orcid: 0000-0002-3687-7483

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Abstract

This study delves into the realm of corporate social responsibility within medium-sized companies in the Gauteng Province of South Africa. It analyses the relevance of the types of corporate social responsibility programmes, managerial challenges related to implementing corporate social responsibility initiatives, and the relevance of frameworks on corporate social responsibility practices for medium-sized companies. The study's qualitative approach has enabled the study add to an understanding of how corporate social responsibility programmes contribute to benefits within the South African context. The implications for managers involve considering resource limitations and engaging stakeholders. This study acknowledges that corporate social responsibility is not limited to corporations anymore. It provides insights for implementing corporate social responsibility programmes in medium-sized businesses. This study contributes to the discourse on corporate social responsibility within medium-sized businesses. Its findings offer recommendations for organizations, policymakers and researchers who aim to enhance the impact of corporate social responsibility initiatives within the

[1]*Corresponding Author

E-mail address: PWA2018@mail.com

[2]* E-mail address: 55112900@mynwu.ac.za

[3] E-mail address: Alfred.Henrico@nwu.ac.za

[4] E-mail address: Johannes.Coetzee@nwu.ac.za

changing landscape of medium-sized businesses.

1. Introduction

For years, corporate social responsibility has been defined in terms of company's choice to go beyond mere profit-seeking (Farcane & Bureana, 2015). It is worth noting that there is no accepted definition for social responsibility. Different authors, like Carroll (2008), and Rahman (2011), have defined it based on their backgrounds, interests, experiences, and values that shape their perspectives. In terms of corporate social responsibility, also known as conscience or corporate social performance, it refers to the responsibilities that organisations have toward society in which they operate. These responsibilities include activities such as protecting the environment by providing amenities and ensuring that health and safety standards are met (Odetayo, Adeyemi, & Sajuyigbe, 2014).

The ongoing debate around whether businesses should bear social responsibility stems from the argument that their primary aim is profit maximization. This perspective insists that a company's sole duty is to boost its profits. This raises the crucial question of whether society truly benefits when businesses prioritize profit above all else, especially given that societal expectations from businesses extend beyond mere financial gains. Some proponents of this viewpoint argue that corporate philanthropy and community development should be the domain of the government and charities (Rossouw & van Vuuren, 2017).

Advocates of corporate social responsibility believe that companies should consider the welfare of all stakeholders and not just shareholders when making decisions. According to Alhammadi (2018), corporate social responsibility is voluntary and companies have the choice to be socially responsible. While some may see corporate social responsibility as philanthropy because it is optional, there is a need for a deeper integration of corporate social responsibility into corporate behaviour, making it an essential part rather than an add on. This aligns with the notion that corporate social responsibility is vital for development (Rahman, 2011).

Essentially, corporate social responsibility goes beyond performing charitable deeds. It encompasses the integration of environmental and economic factors into a company's day-to-day activities. For companies to meet expectations and gain advantages, they must embrace social responsibility (Sahoo, 2011; Srinaruewan, Wayne, & Higgins, 2015). Corporate social responsibility becomes an approach that promotes economic development within a framework of public purpose. Embracing corporate social

responsibility results in a multitude of benefits for businesses, including improved reputation, competitive advantage, increased employee engagement, risk mitigation, innovation opportunities, positive stakeholder relationships, and a positive social and environmental impact. This commitment leads to long-term sustainability and profitability while actively contributing to the betterment of society and the environment (Kretzschmar, et al., 2019; Farcane & Bureana, 2015). This is why, Maldonado-Erazo, Álvarez-García, del Río-Rama, and Correa-Quezada (2020, p. 1) argue that "companies cannot obtain benefits at any cost without considering the impact that their strategies and actions have on the environment, in the economic and social sphere".

Therefore, corporate social responsibility is seen as the connection between a company and everyone it interacts with such as customers, employees, communities, owners/investors, government, suppliers and competitors. Companies that embrace responsibility take on the responsibility for the impact of their operations on various stakeholders such as the environment, consumers, employees, communities and the broader public sphere (Kaur, 2012). Incorporating responsibility into an organization mission is crucial as it reflects its values and guiding principles (Rahman, 2011). Businesses are part of society and must therefore engage in corporate social responsibility drives such as poverty alleviation, inequality, unemployment and climate change (Chetty, Naidoo, & Seetharam, 2015).

In order for a company to truly embrace corporate social responsibility, it should be deeply ingrained as a fundamental principle that guides all business decisions. This means considering the expectations of all stakeholders and having a mind-set that aligns with the values and needs of society and the community in which the company operates. This is why, for several years, companies have been advised to incorporate management strategies that foster social development while also involving marginalized groups in their corporate value chain (Carroll & Shabana, 2010). Nevertheless, the execution of these strategies requires relevant resources and capabilities. This is because; having the right resources and capabilities ensures that corporate social responsibility efforts are well planned, properly executed, and effectively monitored for impact (Agudo-Valiente, Garcés-Ayerbe, & Salvador-Figueras, 2017; Chernev & Blair, 2015).

The increasing concerns of South African consumers about social and environmental issues have also forced companies to demonstrate their commitment to social responsibility to avoid losing market share to more socially responsible competitors. Civil society organizations, labour unions, and other stakeholders have also played a vital role in exerting pressure on businesses to become more socially responsible by engaging in tactics such as protests, boycotts, and media campaigns (Haji, 2013). South African companies have come to realize that corporate social responsibility initiatives can be useful in

creating a positive brand image, attracting new consumers, and building customer loyalty. Prioritising ethical obligations in corporate social responsibility efforts can enable South African businesses to demonstrate their commitment to responsible and sustainable business practises. This sends a powerful message to customers, investors, and other stakeholders that the business is not only focused on profits but is also actively working toward social and environmental sustainability. This can enhance the reputation of the business, build trust, and strengthen stakeholder relationships.

1.1 Problem Statement

Corporate social responsibility has been a growing concern for businesses of all sizes in recent decades (Chen, 2022). The aim of corporate social responsibility is to align a company's operations with social and environmental responsibilities to create a positive impact on society and contribute to the company's reputation and financial performance. Implementing corporate social responsibility programmes can be complex and challenging, especially for medium-sized companies which have limited resources and face unique organisational and managerial challenges (Nave & Ferreira, 2019). Nevertheless, medium-sized managers have a responsibility of enhancing their corporate social responsibility practices in order to improve their business performance (Ortiz-Martínez, Marín-Hernández, & Santos-Jaén, 2023). This is due to the fact that the relationship between corporate social responsibility practices and SME performance is evident (Cheffi, Malesios, Abdel-Maksoud, Abdennadher, & Dey, 2021).

We seek to explore the managerial consequences associated with Corporate Social Responsibility initiatives, focusing specifically on medium-sized companies. This is because; to a great extent, research on corporate social responsibility has focused on large companies than SMEs (Chen, 2022). Despite their smaller scale compared to large corporations, medium-sized companies play a substantial role in local and national economies, proving their importance in advancing sustainability and social responsibility.

The main challenge that medium-sized companies face when implementing corporate social responsibility programmes is the lack of clarity around the benefits and drawbacks of such programmes. Medium-sized companies may not have the resources to implement large-scale corporate social responsibility programmes, and it may be challenging to which initiatives are most appropriate for their business and stakeholders (Tsang, Hu, & Li, 2021). In addressing these challenges, medium-sized companies should explore funding models like partnerships with other businesses or non-profit organizations to support their corporate social responsibility initiatives (Amaladoss & Manohar, 2013). Furthermore, they should develop strategies to measure the impact of these initiatives and effectively communicate them to stakeholders (Nave & Ferreira, 2019).

One of the challenges that small companies face is the absence of frameworks and reporting standards for corporate social responsibility programmes. Unlike corporations with teams ensuring compliance with reporting requirements, medium-sized companies often lack the same level of resources or expertise. This makes it difficult for them to navigate the landscape of corporate social responsibility reporting and meet obligations. Moreover, engaging stakeholders effectively in their social responsibility programmes can be another hurdle for medium-sized companies. Unlike counterparts, they may not have established relationships with a range of stakeholders.

Therefore, medium-sized companies may have to put in effort to establish and nurture these relationships and effectively convey the importance of their corporate social responsibility initiatives. They may need to employ an approach to engage stakeholders using platforms such as social networks and other digital channels to reach a broader audience (Jamali & Karam, 2018). The implications for management regarding social responsibility programmes in medium-sized companies are diverse and intricate. These companies face challenges in implementing and managing programmes. These include the ambiguity surrounding the advantages and disadvantages of initiatives that strike a balance between responsibility and financial objectives. It is crucial for medium-sized companies to actively contribute to sustainability efforts and promote responsibility. It is therefore appropriate to analyse the managerial implications of corporate social responsibility programmes for medium-sized companies in South Africa's Gauteng Province. In achieving this objective, we specifically seek to;

1. analyse the relevance of the types of corporate social responsibility programmes for medium-sized companies in South Africa's Gauteng Province
2. analyse the managerial challenges related to implementing corporate social responsibility initiatives for medium-sized companies in South Africa's Gauteng Province
3. analyse the relevance of frameworks on corporate social responsibility practices for medium-sized companies in South Africa's Gauteng Province

1.2 Study significance

The study focuses on medium-sized companies in Gauteng, South Africa, as they play a significant role in contributing to social well-being and sustainability. Despite their smaller size compared to larger companies, they have a unique role in addressing social and environmental concerns. This study aims to make the contribution to knowledge, practice, and policy makers by providing valuable insights and practical recommendations to medium-sized companies in navigating the complex world of corporate

social responsibility in an ethical and responsible way. We aim to contribute meaningfully to the ongoing conversation about responsible and sustainable business practices.

2. Literature Review

2.1 Relevance of Carroll's Pyramid

Carroll's corporate social responsibility pyramid has been regarded as an influential model of corporate social responsibility (Chen, 2022). It is a fundamental and timeless model that brilliantly captures modern businesses' complex obligations in today's intricate societal landscape. In an era where commerce is intricately linked to global challenges, this framework offers businesses a strategic guide to navigate their complex social and ethical terrain while fostering sustainable growth. This pyramid consisting of four transparent and progressive levels, orchestrates a harmonious set of responsibilities that steer companies toward a holistic commitment to the betterment of society (Carroll, 2016).

At its core, the level of responsibility revolves around the principle of generating profits while recognizing the crucial importance of financial viability. It emphasizes the relationship, between success and fulfilling broader societal obligations. By creating value for shareholders and ensuring stability, businesses lay the groundwork for their corporate social responsibility efforts to thrive and make a positive impact (Carroll, 2016).

Moving up the pyramid, legal responsibility transitions from seeking profit to a threshold that extends beyond financial gains. In this stage emphasis shifts from legality to legitimacy prioritizing adherence to both international frameworks. In our interconnected world, businesses become custodians of trust by ensuring that their operations comply with regulations that safeguard society, the environment and stakeholders from harm (Carroll, 2016).

According to Porter and Kramer (2006), the third tier known as ethical responsibility elevates decision making by incorporating a sense of morality that surpasses legal requirements. Organizations that embrace this level of responsibility understand the importance of aligning principles with values. They recognize that their actions should contribute positively to the good. In this context it is essential for businesses to prioritize fairness, transparency, and respect in their practices. By embracing corporate social responsibility, companies engage in self-reflection and adaptability to evolving moral landscapes. This fosters a culture of conscientiousness that permeates every aspect of the organization.

As we reach the peak of the pyramid, philanthropic responsibility emerges as a symbol representing corporate social engagement. At this level, companies embody a spirit by giving back to communities and

environments that support their business operations. They actively seek opportunities for impact beyond goals and engage in acts of philanthropy such as charitable donations, employee volunteer programmes and community enrichment initiatives. This culmination reaffirms that corporate citizenship extends beyond self-interest to encompass the well-being of society at large (Hamidu, Haron, & Amran, 2015).

By its very design, Carroll's Pyramid signifies a progressive journey where each ascending level builds upon the foundation of the previous one. This inherent structure ensures a comprehensive embrace of all aspects of responsibility, transforming businesses from economic entities into ethical stewards and ultimately proactive contributors to societal progress. In this narrative of ascent, companies embody the evolving pulse of societal expectations, evolving into agents of positive change and sustainability dedicated to improving the welfare of stakeholders, communities, and the broader world they inhabit.

2.2 Relevance of Stakeholder Theory

Stakeholder theory serves as a valuable framework within the realm of social, environmental, and sustainability management research. It can be linked to a strategic compass, aiding us in navigating the intricate landscape of organizational dynamics. The prominence of the theory can be attributed largely to the pioneering work of Robert Edward Freeman, who adeptly delineated the diverse array of entities interconnected with a corporation (Hörisch, Freeman, & Schaltegger, 2014; Montiel & Delgado-Ceballos, 2014).

Within the framework of stakeholder theory, the term "stakeholders" refers to a range of individuals and groups who have the ability to influence or be impacted by a company's activities in terms of value generation and business operations. This viewpoint goes beyond the focus on the interests of a company's owners or shareholders that used to be dominant. According to the stakeholder theory, firms need to enhance their relationships with various stakeholders due to the fact that stakeholders play a vital role in influencing corporate behaviour (Shou, Shao, Wang, & Lai, 2020).

According to stakeholder theory, there are a range of individuals and groups who have an interest in a company's activities. These stakeholders go beyond shareholders. They include employees, customers, suppliers, financiers, local communities, government entities, political organizations, trade associations, labour unions and sometimes even industry competitors (Ali & Rizwan, 2013). Due to their limited resources, small and medium-sized companies may engage with their stakeholders on few specific issues such as "employee care, communities, and charitable donations" aiming at making use of "the resources

more efficiently in order to ensure their operational performance and survival in a market of low profits and fierce competition" (Chen, 2022, p. 312).

The reason for this viewpoint is based on the recognition that these entities have the ability to impact the organization and those involved with it. The core concept of stakeholder theory is focused on establishing connections between these groups of stakeholders. It emphasizes the interconnections between communities, customers, employees, shareholders and the ultimate goal of maximizing shareholder value. Essentially, stakeholder theory acts as a bridge between the company and society, ultimately contributing to improving the company's reputation and overall success. This is why, Yáñez-Araque, Hernández, Gutiérrez-Broncano, and Jiménez-Estévez (2021) argue that through corporate social responsibility practices, several stakeholders are satisfied, and ultimately business reputation and firm performance is attained. Nevertheless, understanding the interests of stakeholders is one of the major factors in driving their satisfaction. Therefore, firms should identify their relevant stakeholders and their interests in order to appropriately respond to their demands (Cheffi, Malesios, Abdel-Maksoud, Abdennadher, & Dey, 2021).

Stakeholder theory offers a framework that delineates the specific groups to which an organization bears responsibility. Remarkably, when a company acts conscientiously and responsibly toward these stakeholder groups, it tends to cultivate trust and support, transcending mere profit seeking and aligning with a broader ethos of benefitting all involved parties. By involving its stakeholders, the business translates corporate social responsibility into relevant solutions (Ortiz-Martínez, Marín-Hernández, & Santos-Jaén, 2023). Therefore, based on the stakeholder theory, we suggest that corporate social responsibility can drive a firm's image through enhanced relationships with diverse stakeholders (Shou, Shao, Wang, & Lai, 2020).

2.3 Challenges of Corporate Social Responsibility in Medium-sized Companies

When medium-sized companies decide to embrace corporate social responsibility, they often encounter a significant challenge, a lack of expertise, in this field. This is supported by the fact that to a great extent, unlike large enterprises, SMEs in developing economies have been facing difficulties to access the required resources, particularly finance. In Africa for example, many SMEs suggest that finance is the "most challenging part of growth because of high-interest rates, a burdensome application process, and large collateral requirements" (Durst & Gerstlberger, 2021, p. 11). With various aspects like sustainability, social impact measurement, stakeholder engagement, and ethical business practices to navigate, these companies can feel overwhelmed and unsure of where to start. However, Yáñez-Araque, Hernández, Gutiérrez-Broncano, and Jiménez-Estévez (2021) argue that micro-, small- and medium-sized

enterprises should not embrace the idea that corporate social responsibility is only relevant to large firms due to their abundant resources. Instead, they need to integrate their corporate social responsibility practices in their business strategy and operations in order to realize positive performance (Yáñez-Araque, Hernández, Gutiérrez-Broncano, & Jiménez-Estévez, 2021). Therefore, there are steps they can take to initiate corporate social responsibility initiatives.

The first crucial step in overcoming this challenge is investing in the growth and development of their asset; their employees. Medium-sized companies can create a learning environment by organizing workshops, seminars and training sessions focused on corporate social responsibility concepts and practices. Through these opportunities, employees can gain an understanding of the significance of social responsibility while realizing how it aligns with the company's core values and vision for a better world. It should be noted that corporate social responsibility has been regarded as an integral element of "company's vision and employee value proposition" (Chen, 2022, p. 317).

Every organization has individuals who genuinely care about making a difference. By identifying these employees who are enthusiastic about corporate social responsibility efforts, companies can nurture a core team of champions dedicated to driving such initiatives forward. These individuals can play a role in driving initiatives related to social responsibility. They serve as sources of inspiration for others to get involved and contribute to the sustainability efforts of the company. Ultimately, the benefits of employee engagement in corporate social responsibility will be realized. This is because; corporate social responsibility tends to influence employee commitment to the organization and eventually making them "less resistant to change and more willing to engage, which has positive effects on innovation" (Santos-Jaén, Madrid-Guijarro, & García-Pérez-de-Lema, 2021, p. 1209).

Medium-sized companies can greatly benefit from support in their corporate social responsibility endeavours. Collaborating with consultants in this field or partnering with established organizations focussing on social responsibility can provide invaluable guidance and insight. These consultants have knowledge that can help companies develop strategies aligned with their unique circumstances and goals. Such partnerships steer companies away from common pitfalls and towards impactful sustainable solutions (Rossouw & van Vuuren, 2017).

An inclusive approach is also vital to overcome the lack of expertise. Creating cross-functional teams that bring together individuals from various departments allows a rich exchange of ideas and perspectives. For instance, a team comprising of marketing, operations, and human resources employees can collaborate on

designing corporate social responsibility initiatives that resonate with the company's brand identity, operational capabilities, and workforce engagement aspirations.

Medium-sized companies can foster a culture of learning and knowledge-sharing through internal platforms. Establishing spaces such as workshops, webinars, or online forums allows employees to share their experiences, insights, and best practices related to corporate social responsibility. This open communication encourages a continuous improvement mind-set, empowering employees at all levels to actively contribute to the company's corporate social responsibility journey. Ultimately, corporate culture is enhanced. Chen (2022) argues that SMEs that adopt corporate social responsibility practices are likely to create stronger corporate culture.

Embracing corporate social responsibility is not a one-time endeavour but rather a commitment to long-term growth and impact. Recognizing that expertise in this area requires learning and adaptation, medium-sized companies can ensure they stay updated on the latest developments in corporate social responsibility and sustainability. By dedicating resources to education and training in this field, companies reinforce their dedication to being agents of positive change.

2.4 Measuring the Relevance of Corporate Social responsibility Programmes

Corporate social responsibility can be interpreted as a combination of economic, social and environmental values (Hernández, Yañez-Araque, & Moreno-García, 2020). Therefore, corporate social responsibility can be measured through economic, social and environmental dimensions (Yáñez-Araque, Hernández, Gutiérrez-Broncano, & Jiménez-Estévez, 2021). As businesses continue to invest in corporate social responsibility, it has become crucial to evaluate their effectiveness accurately. Business leaders need a set of metrics to assess and prioritize the goals of stakeholders who benefit from these programmes. Regular evaluation is vital as companies strive to achieve their established social responsibility goals. The aim revolves around determining the effective allocation of resources for social responsibility activities, particularly through a stakeholder-based approach to measuring effectiveness.

Business organizations in both developed and developing countries employ corporate social responsibility initiatives to foster and strengthen relationships with stakeholder groups. Although SMEs, like large firms, seem to be "pressurized often by customers and suppliers and thus direct their CSR responses to these stakeholders" (Cheffi, Malesios, Abdel-Maksoud, Abdennadher, & Dey, 2021, p. 1651), we argue that stakeholder groups go beyond customers, suppliers, and competitors. They also include investors, employees, board members, local communities, regulators, media outlets, and financial markets.

Corporate social responsibility activities impact stakeholders in ways often characterized by conflicting interests and goals. Therefore, through an enhanced corporate social responsibility, firm-stakeholder relationships is strengthened (Shou, Shao, Wang, & Lai, 2020).

The complexity highlighted in this context emphasizes the importance for companies to rely on a set of measurements to compare, integrate and reconcile conflicting social responsibility goals. By using these measurements, organizations can create a balance sheet that considers the needs and desires of stakeholders. This tool serves as a means to convey the company's intentions regarding stability, well-being, and environmental sustainability to shareholders, employees, partners, and the public as part of their corporate responsibilities. Its purpose is to ensure that the primary objective of profit maximization for shareholders remains intact.

Lemon, Roberts, Raghubir, and Winer (2011) emphasize the significance of using metrics as a means to measure social responsibility. Corporate social responsibility related metrics play a role in encouraging corporations to engage in social responsibility activities. This approach enables the evaluation and prioritization of stakeholders' objectives in a manner that there has been a discussion about whether corporations need to prioritize social responsibility. However, the landscape has changed with time. Today, stakeholders expect companies to be citizens rather than focussing only on making profits. In this evolving context, metrics have become crucial for aligning decisions with a corporation's resources. It is essential to integrate strategies for corporate social responsibility into decision-making processes and understand how they impact a company's financial performance. Metrics help bridge the perceived gap between ethical aspects of a company's performance.

Metrics serve three purposes: calibration, evaluation, and justification. Calibration involves converting decision options into a scale of consequences based on desirability. This enables defensible business decisions. Evaluation measures the performance of options based on required inputs and external benchmarks, helping prioritize decision alternatives that align with goals. Justification allows individuals within organizations, who may have perspectives to argue for or against a course of action using standardized terms and definitions. Metrics provide a language for debate and evaluation that is valuable when dealing with new or unprecedented actions. Metrics have benefits, such as simplifying decision-making processes, serving as a measurable common ground for effective communication and supporting daring actions with calculated risks. They ensure that corporate social responsibility initiatives are not blindly adopted but integrated into business strategies, enabling resilience against external challenges like organizational hurdles or economic fluctuations (Lemon, Roberts, Raghubir, & Winer, 2011; Raghubir, Roberts, Lemon, & Winer, 2010). Metrics play a role in evaluating social responsibility by offering a

structured and systematic approach to measuring the impact of corporate social responsibility activities and aligning them with the diverse expectations of stakeholders.

3. Methodology

In this research, an interpretivist perspective was adopted. The managerial implications of corporate social responsibility programmes for medium-sized companies are complex and can be better comprehended through the application of qualitative research methods. We adopted a qualitative approach and decided to use one-on-one structured interviews as our preferred method for collecting data from participants who were the managers of the medium-sized companies involved in corporate social responsibility and located in Gauteng.

We created an interview guide comprising questions that were shared with participants prior to conducting the interviews. These interview questions were carefully crafted to gain an understanding of the viewpoints held by managers overseeing medium-sized businesses that implement corporate social responsibility programmes. We completed eight (8) interviews after reaching a saturation point. This is a point where no new information was being obtained (Islam & Aldaihani, 2022).

To enhance the reliability of the research findings, we opted to employ triangulation. This approach involves utilising data analysis techniques such as comparison, keywords, in context word count, classical content analysis, domain analysis, taxonomic analysis, and componential analysis. Specifically, we used comparison and classical content analysis together to strengthen the trustworthiness of the results (Creswell, 2014).

After transcribing the voice recordings from one-on-one interviews, we shared the transcripts with the participants for their feedback and confirmation of the interpretation's accuracy. Participants had the opportunity to rectify or supplement the information in the transcripts.

4. Findings and Discussion

Based on the study's general objective of analysing the managerial implications of corporate social responsibility programmes for medium-sized companies in South Africa's Gauteng Province, we developed several themes under each specific objective as follows;

4.1 Relevance of the Types of Corporate Social Responsibility Programmes

Under this category, we have several themes and results as shown in Table 1. The themes include community engagement (CEG); environmental/community focus (ECF); sustainable and ethical future (SEF), development challenges (DVC); community improvement (CIV); ethical conduct (ECT); multi-stakeholder impact (MST); philanthropy (PHP); environmental sustainability (ESB); sponsorship initiatives (SPI); community outreach (COT); reduction of waste and pollution (RWP); and room for improvement (RFI).

The results in Table 1 emanate from the following questions: what is your opinion on corporate social responsibility, please elaborate? (Q1); how do your company see corporate social responsibility in broad terms? (Q2); can you describe your company's current CSR programme and how it aligns with the company's goals and values? (Q3); how would you rate and describe your company's current corporate social responsibility performance (latest financial year reported on)? (Q4).

Table 1: Relevance of the Types of Corporate Social Responsibility Programmes

Themes/Interviewees	Themes for Q1				Themes for Q2			Themes for Q3				Themes for Q4		
	CEG	ECF	SEF	DVC	CIV	ECT	MST	PHP	ESB	CEG	SPI	COT	RWP	RFI
Interviewee 1	x						x	x				x		
Interviewee 2		x				x			x				x	
Interviewee 3		x			x				x				x	
Interviewee 4			x				x		x			x		
Interviewee 5			x			x				x		x		
Interviewee 6				x			x				x	x		x
Interviewee 7		x				x			x				x	
Interviewee 8	x					x				x		x		
Total	2	3	2	1	1	4	3	1	4	2	1	5	3	1

4.2 Managerial Challenges related to Implementing Corporate Social Responsibility Initiatives

Under this category, we have several themes and results as shown in Table 2. The themes include financial and resource constraint (FRC); resources allocation (RSA); measuring the impact (MSI); community engagement and appreciation (CEA); improving image (IMI); employee motivation and engagement (EME); simplicity in CSR guidelines (SCG); structured approach (STA); tailoring (TAL); top-down approach (TDA); and no guidelines (NGD). Others include personal involvement (PSI); setting clear targets (SCT); tracking of progress (TRP); stakeholder communication (STC); positive PR and impact (PPR); continuous stakeholder engagement (CSE); ongoing assessment (OAS); financial limitations (FLT); resources constraint (RCT); and time constraint (TCT).

The results in Table 2 emanate from the following questions: what are the perceived benefits and challenges of implementing a CSR programme in your company? (Q5); how do you feel about the relevance and effectiveness of existing managerial guidelines for CSR in your company or in mid-size companies in general? (Q6); how do you perceive the role of managerial guidelines in guiding the implementation of CSR initiatives in mid-size companies? (Q7); can you share any specific experiences or examples of how managerial guidelines have been applied or could be applied in your company? (Q8); are there any additional factors or considerations related to CSR programmes and managerial guidelines that you would like to share? (Q9); and what are the potential barriers or limitations in implementing managerial guidelines for CSR in mid-size companies? (Q10).

Table 2: Managerial Challenges related to Implementing Corporate Social Responsibility Initiatives

Themes/ Interviewees	Themes for Q5 – Challenges			Themes for Q5 – Benefits			Themes for Q6			Themes for Q7			Themes for Q8				Themes for Q9			Themes for Q10		
	FRC	RSA	MSI	CEA	IMI	EME	SCG	STA	TAL	TDA	STA	NGD	PSI	SCT	TRP	STC	PPR	CSE	OAS	FLT	RCT	TCT
Interviewee 1	x			x			x			x			x				x			x		
Interviewee 2		x			x			x			x			x				x		x		
Interviewee 3			x	x				x			x				x				x		x	
Interviewee 4		x				x			x			x				x		x			x	
Interviewee 5	x				x			x			x					x			x			x
Interviewee 6	x			x			x					x		x					x	x		
Interviewee 7		x				x		x			x					x		x		x		
Interviewee 8		x		x				x			x			x				x		x		
Total	3	4	1	4	2	2	2	5	1	1	5	2	1	3	1	3	1	4	3	5	2	1

4.3 Relevance of Frameworks on Corporate Social Responsibility Practices

Under this category, we have several themes and results as shown in Table 3. The themes include direct involvement (DRI); stakeholder engagement approach (SEA); employee feedback sessions (EFS); fundraiser as funding source (FFS); waste reducing (WSR); employee volunteer hours (EVH); employee satisfaction (EST); complementary services (CMS); increased transparency (ITR); and diversity and inclusion (DVI). Others include record-keeping (RKP); employee engagement (ENG); open and honest communication (OHC); education (EDU); charity (CHA); sports (SPO); and community clean-up campaign (CCC).

The results in Table 3 emanate from the following questions: how does your company engage with its stakeholders, such as employees, customers, and local communities, in the development and execution of its CSR initiatives? (Q11); can you provide insights into the key performance indicators (KPIs) your company uses to measure the success and impact of its CSR programmes, and how these KPIs are tied to your company's broader goals? (Q12); in your opinion, what are the emerging trends or areas of focus in CSR that your company or mid-size companies, in general, should consider integrating into their strategies in the near future? (Q13); can you discuss the role of transparency and reporting in your company's CSR initiatives? How does your company communicate its CSR activities and progress to internal and external stakeholders? (Q14); and how does your company approach corporate social investment, and could you provide specific examples of initiatives or projects where your company has invested in the betterment of the communities or causes it supports? (Q15).

Table 3: Relevance of Frameworks on Corporate Social Responsibility Practices

Themes/Interviewees	Themes for Q11			Themes for Q12				Themes for Q13			Themes for Q14			Themes for Q15			
	DRI	SEA	EFS	FFS	WSR	EVH	EST	CMS	ITR	DVI	RKP	ENG	OHC	EDU	CHA	SPO	CCC
Interviewee 1	x			x				x			x			x			
Interviewee 2		x			x				x			x				X	
Interviewee 3		x				x		x				x		x			
Interviewee 4			x		x			x				x				x	
Interviewee 5	x				x					x			x				x
Interviewee 6		x					x	x					x		x		
Interviewee 7		x				x				x			x	x			
Interviewee 8		x				x		x					x				x
Total	2	5	1	1	3	3	1	5	1	2	1	3	4	3	1	2	2

This study enhances an understanding of the connection between social responsibility programmes and their benefits within the South African context. It emphasises the ethical responsibility of companies to engage in initiatives that promote social responsibility and highlights the potential advantages for companies, stakeholders, and society as a whole. As mentioned earlier, this study aims to contribute value to the field of corporate social responsibility.

The information gathered through interviews sheds light on the managerial implications of corporate social responsibility programmes for medium-sized companies. Corporate social responsibility is a multifaceted approach that medium-sized companies actively adopt to make meaningful contributions to social and environmental causes. The concept of a "resource constraint" underscores the challenges faced by these companies in balancing priorities with their social responsibility efforts. Strategies such as resource allocation, strategic prioritisation aligned with business objectives, employee engagement programmes, outsourcing and collaboration technology integration, and continuous evaluation are identified as crucial for overcoming these constraints. Therefore, through efficient use of resources promoted by corporate social responsibility, medium-sized companies can increase their profits, and forge both value creation and competitiveness (Bacinello, Tontini, & Alberton, 2021).

The study informs that stakeholder engagement is pivotal in corporate social responsibility, as reflected in the theme "stakeholder engagement approach". This emphasises the strategic and inclusive participation of various stakeholders in corporate social responsibility initiatives. Corporate social responsibility can enable medium-sized companies to improve their reputation, enhance their stakeholder engagement, and ultimately promote their competitive advantage (Bacinello, Tontini, & Alberton, 2021). Therefore, the focus should be on promoting their competitiveness in order to forge inclusiveness and sustainability (Durst & Gerstlberger, 2021). This is because; corporate social responsibility can be regarded as a "strategic investment that enables the creation of value, generating competitive advantage, and superior performance to companies" (Bacinello, Tontini, & Alberton, 2021, p. 776).

The theme "direct Involvement" showcases a proactive stance with individuals or groups actively engaging in corporate social responsibility activities, highlighting a commitment to hands-on participation, employee engagement, community connections, and impactful contributions. The importance of specific employee focus in corporate social responsibility initiatives is highlighted through "employee feedback sessions", emphasising its impact on overall workplace morale, retention rates, and organisational efficiency.

As noted earlier, corporate social responsibility positively impacts the performance of medium-sized companies (Yáñez-Araque, Hernández, Gutiérrez-Broncano, & Jiménez-Estévez, 2021). These companies employ various KPIs to evaluate the success and impact of corporate social responsibility programmes. The theme “waste reduction” indicates a strong focus on sustainable and environmentally conscious practices. The “employee volunteer hours” underscores the value of leveraging human capital for corporate social responsibility efforts, indicating a commitment to community engagement. Employee satisfaction is recognised as a crucial KPI, emphasising the impact of corporate social responsibility on workplace morale.

Looking toward the future, medium-sized companies are advised to consider emerging trends such as “complementary services” involving the use of core competencies for societal well-being. Increased transparency reflects a response to societal expectations, with open communication channels, stakeholder engagement, and regular reporting being key aspects. The “diversity and inclusion” is identified as an emerging trend, urging companies to address social issues through inclusive workplace practices and diversified corporate social responsibility initiatives.

The importance of transparency and reporting in social responsibility initiatives is examined by focussing on three aspects; “keeping records”, “engaging employees”, and “communicating openly and honestly”. Maintaining records is essential for accountability while involving employees emphasises the alignment of corporate social responsibility. Open and honest communication is identified as the cornerstone of trust, emphasising its role in building relationships, with both internal and external stakeholders.

In the realm of corporate social investment, medium-sized companies are strategically investing in community development. The focus on “education” is predominant, with initiatives targeting local schools, infrastructure improvement, and scholarship programmes. The “charity” involves direct financial or resource-based contributions to causes, emphasising a commitment to community enhancement. The theme of “sports” signifies a focus on community engagement and well-being, with investments in sports infrastructure, community events, and sports scholarships. The “community clean-up campaign" reflects a commitment to environmental stewardship.

Medium-sized companies navigate the dynamic landscape of corporate social responsibility by addressing resource constraints, fostering stakeholder engagement, employing diverse KPIs for programme evaluation, and embracing emerging trends. Transparency, communication, and employee participation are integral to corporate social responsibility initiatives. The corporate social investment

is strategically focused on education, charity, sports, and environmental management, showcasing a holistic commitment to positive societal impact and sustainability.

We conclude by highlighting that this research emphasises the importance of examining corporate social responsibility specifically within the context of South Africa. It sheds light on the obligation for companies to actively engage in corporate social responsibility initiatives without legal requirements and urges them to consider the wider societal impacts of their operations. Corporate social responsibility is not a compliance obligation; it represents an effort by businesses to bring about positive changes in society. This is because; corporate social responsibility translates organization's commitment to society (Yáñez-Araque, Hernández, Gutiérrez-Broncano, & Jiménez-Estévez, 2021).

By prioritising corporate social responsibility, companies can align their actions with their values, demonstrating a commitment to sustainable business practices that goes beyond mere profit considerations. This commitment can enhance the company reputation among stakeholders. It also brings long-term benefits such as creating a positive business environment fostering customer and investor loyalty and motivating employees. This is why, Chen (2022) argues that managers that embrace corporate social responsibility are in better position of developing a favourable working environment that adapts to the changing business environments.

In today's world, businesses are facing challenges. As a result, corporate social responsibility has become a framework for them to contribute towards the betterment of communities, the environment and society. By adopting responsibility as part of their business practices, companies can create positive impacts that benefit both themselves and society. It should be noted that corporate social responsibility plays a vital role in influencing business performance (Yáñez-Araque, Hernández, Gutiérrez-Broncano, & Jiménez-Estévez, 2021). The relevance of corporate social responsibility in business is realized when economic, social and environmental dimensions are voluntarily integrated in business strategy in order to create business value (Hernández, Yañez-Araque, & Moreno-García, 2020). Shou, Shao, Wang, and Lai (2020) add that enhanced CSR performance improves business reputation and reduces operational risk. This study emphasises the importance of responsibility in South Africa and highlights the necessity for businesses to prioritise ethical responsibilities and actively participate in initiatives promoting corporate social responsibility.

The impact of corporate social responsibility programmes on companies was explored in a qualitative study, which provides valuable insights into the crucial role of corporate social responsibility in business. By conducting in depth interviews with managers of the medium-sized companies, the study aimed to uncover the advantages and obstacles of implementing corporate social responsibility programmes and identify the factors that influence their success.

From this study, several important themes emerge that shed light on the challenges faced by medium-sized companies in their corporate social responsibility efforts. These themes include a focus on communities and the environment, adherence to ethical principles in navigating resources and financial challenges and maintaining active engagement with stakeholders. For these companies, making operational changes to be more environmentally friendly becomes an aspect of addressing concerns. Ethical considerations serve as a guiding principle to ensure that every corporate social responsibility initiative aligns with values.

The challenge of overcoming resources and financial challenges presents a hurdle that requires innovative solutions to navigate these constraints efficiently. These solutions require the support of sound policies. This argument is supported by Ortiz-Martínez, Marín-Hernández, and Santos-Jaén (2023) who suggest that policies that seek to promote the implementation of corporate social responsibility practices should be encouraged. One of the key players in policy development initiatives is the government. Therefore, the support from the government such as adequate subsidy policies, can act as catalyst for SMEs' innovations, entrepreneurship, and business activities (Durst & Gerstlberger, 2021) whose ultimate goal is to forge the capabilities of medium-sized companies in managing their corporate social responsibility programmes.

Furthermore, the study highlights the importance of staying connected with stakeholders. It emphasises the effort needed to effectively address challenges. Viewing these challenges as opportunities, for growth and positive change, allows medium-sized companies to establish a presence within the realm of corporate social responsibility. These companies benefit communities and the environment. As they manage their responsibilities within resource limitations, it becomes clear that staying connected with stakeholders is essential for making progress, towards a future that is more socially and environmentally conscious.

5. Conclusion

The main focus of this study revolved around the concept of corporate social responsibility in medium-sized businesses. It intended to analyse the managerial implications of corporate social responsibility programmes for medium-sized companies in South Africa's Gauteng Province. By conducting research involving interviews and programme analysis, a taxonomy of corporate social responsibility activities emerged. These activities cover a range of initiatives such as community engagement, environmental sustainability, employee focused programmes and philanthropy. The study highlighted the efforts of medium-sized companies to align their corporate social responsibility practices with broader societal and environmental goals. It emphasises the importance of community development, education, and environmental conservation. Within their corporate social responsibility frameworks, these companies integrated business practices like transparent communication, fair employment policies and ethical sourcing. Philanthropic endeavours played a role well.

Participants expressed a commitment to corporate social responsibility as an essential part of their business identity. They viewed it not as a matter of compliance, but as a strategic imperative for sustainable and ethical business practices. The findings underscored the importance of balancing profit motives with dedication to promoting well-being and protecting the environment. This research provides insights into the discourse on corporate social responsibility while offering an in-depth understanding of how medium-sized companies approach it. It also presents a framework, for evaluating and benchmarking initiatives within this sector. Medium-sized companies play a role in promoting social and environmental transformation.

The study examined the organisational and managerial challenges faced by medium-sized companies in the implementation of corporate social responsibility programmes. It highlights the pivotal role of managers in recognising and addressing the challenges to effective execution of corporate social responsibility. Resource constraints, notably budget limitations and allocation issues emerged as a recurrent theme that impacts comprehensive corporate social responsibility initiatives. The involvement of stakeholders was identified as crucial, focussing on collaboration with employees, local communities, and regulatory bodies. The challenges in communication and strategy implementation underscored the importance of positive stakeholder relationships. The study also explored the complexities in measuring corporate social responsibility outcomes, and managers expressed the need for robust metrics and evaluation frameworks. Corporate social responsibility was viewed not only as philanthropy, but as a strategic approach aligned with broader business goals for long-term sustainability. Overall, the study provides valuable insights into challenges faced by medium-sized companies, contributing to corporate social responsibility management knowledge, and offering practical implications for successful navigation of these complexities.

5.1 Recommendations

Successfully implementing corporate social responsibility programmes in medium-sized businesses requires a thoughtful and strategic approach. One important recommendation is to conduct an assessment of needs, carefully identifying environmental issues that are relevant to both the business and its stakeholders. Another significant recommendation is to encourage employee engagement and volunteerism. By providing opportunities for employees to actively participate in corporate social responsibility programmes through volunteering activities and engagement events, medium-sized companies may foster a sense of shared responsibility among them.

Forming partnerships and collaborations with NGOs, government agencies, and other businesses greatly amplify the impact of corporate social responsibility initiatives. We also recommend that environmental sustainability should be part of the corporate social responsibility commitment of a company. Also, to ensure that corporate social responsibility initiatives remain relevant and effective

over time, regular evaluation and adaptation are necessary. We also suggest that for medium-sized businesses to effectively implement corporate social responsibility programmes it is important to allocate resources wisely while considering financial implications.

5.2 Suggestions for Future Research

We argue that exploring cross-industry comparative analysis in research could help identify patterns and differences in corporate social responsibility practices among medium-sized companies across various sectors. Investigating how corporate social responsibility varies across industries may reveal sector challenges, opportunities, and best practices enabling a tailored approach to developing corporate social responsibility strategies.

We also suggest that examining the integration of technological solutions in corporate social responsibility programmes is a crucial avenue for future research. Given the rapid advancement of technology, exploring how medium-sized companies integrate data analytics, artificial intelligence, and digital platforms into their corporate social responsibility programmes can enhance measurement, communication, and impact assessment.

Future studies may investigate innovative funding models for corporate social responsibility programmes in medium-sized companies. Research in this area could explore partnerships, crowdfunding, and other creative financial approaches that enable sustainable and impactful corporate social responsibility initiatives, especially for companies with resource constraints.

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