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Bridging the Gap: An Exploratory Study of Corporate Social Responsibility among SMEs in Singapore

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Corporate social responsibility (CSR) among small-medium enterprises (SME) is an overlooked area, despite the latter's emerging prominence as an economic player. To provide a comprehensive analysis of the CSR landscape among Singapore SMEs, a triangulation of 15 in-depth interviews and a self-administered Web survey was conducted among 113 senior executives from top 500 Singapore SMEs (27.2% response). Key findings include (a) moderate awareness but low comprehension of CSR; (b) engagement relevance to immediate stakeholders; (c) individual values, stakeholder relationships, and governmental influences as main drivers; and (d) lack of various resources as key barriers. Implications and future research directions are discussed.

Although corporate social responsibility (CSR) is imperative (Blowfield & Frynas, 2005; Heath, 1994; The Independent, 2009; Wartick & Cochran, 1985), especially when catalyzed by international organizations, such as the United Nations and World Bank, in designing and implementing CSR protocols among private organizations (Lee, 2008), academic discourse has largely been limited to large organizations, with the presumption that small-medium enterprises (SMEs) have a lesser and negligible impact on society (Hillary, 2004; Tilley, 1999). However, given the large numbers of SMEs across the world, all organizations, regardless of size, have an impact on society and environment (Hopkins, 2003; Williams, 2005). In Singapore, SMEs play a pivotal role in shaping the economy. Constituting 92% of local business establishments (Singapore Management University, 2008), SMEs account for 48% of the country's gross domestic product and contribute to 60% of employment in the Singaporean workforce (Chan, 2008). Given the aggregate impact of SMEs' activities on society, the gap remains for researchers to examine their CSR engagement, taking into account the unique organizational characteristics underlying SMEs (Jenkins, 2004). The standards applied to the study of CSR among MNCs formal reporting standards may not apply to smaller firms (Dawkins, 2004).

Different conceptual definitions of CSR across studies have also led to inconsistent results. Studies have also largely ignored the Southeast Asia context (Haley & Low, 1998). There is, therefore, a need to reexamine the fundamentals of CSR among SMEs by uncovering how they define CSR and the factors that influence their decisions to engage in CSR.

This study aims to fill a salient gap by interviewing and surveying top executives of SMEs in Singapore. This is part of a larger nationwide CSR research project. Based on our study, we propose a characterization of CSR among SMEs in Singapore and hope this would help policy makers develop policies favoring future CSR engagement among SMEs, as well as provide insights for PR practitioners for long-term strategic planning.

LITERATURE REVIEW

Definitions of CSR

A kaleidoscope of definitions has emerged due to the intrinsic differences in constructing the meaning of CSR across various contexts (Dahlsrud, 2006). Although each of these ideas promises to craft a definitive concept and encapsulate the essence of CSR, it has also created uncertainty as to what the concept really entails (Garriga & Melé, 2004; Jamali, 2008).

This confusion did not arise from its lack of universally agreed definition, but what CSR entails (Dahlsrud, 2006). In an analysis of CSR definitions from 1980 to 2003, Dahlsrud (2006) found the differing definitions were more akin to descriptions of a phenomenon. Five recurring elements were identified—environmental and social elements were the most frequently mentioned, followed by voluntary, stakeholder, and economic factors. He asserted that CSR had to be contextualized and the optimum level of CSR is decided by its stakeholders. Having said that, the Commission of European Communities' (2001) definition is the most often used: “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (Dahlsrud, 2006, p. 7).

Although the justifications of CSR have also shifted from an “ethics-oriented” (Lee, 2008, p. 53) argument that centers on the social effects of CSR, to a “performance-oriented” argument (Lee, 2008, p. 54) that focuses on organizations' profitability, the ethical rationale remains a core justification for CSR (Jones, 1999). This “common good” approach (Kempshall, 1999, p. 26) holds the belief that achieving collective social welfare should be the core focus for CSR (Mahon & McGowan, 1991).

Today, however, the instrumental rationale of using CSR to generate competitive advantages for an organization is widely accepted among scholars, and this has, in turn, made the concept of CSR important among organizations (Husted & Allan, 2000; McWilliams, Siegel, & Wright, 2006). It is built on Freeman's (1984) theory of stakeholder management, which stated that an organization's stakeholders determine its sustainability. In order to thrive in an open system, an organization has to balance the interests of all stakeholders with its core business interests (Mitchell, Agle, & Wood, 1997; Simmons, 2004).

The Growing Importance of Examining CSR Among SMEs

Traditionally, the scope of research on CSR has focused on large organizations or MNCs (Perrini, 2006; Schaper & Savery, 2004; Spence & Lozano, 2000), for instance, how large organizations inform their stakeholders about the various ways they are contributing to social amelioration (Zerk, 2008). As a result, MNCs have typified the meaning of CSR with their

highly publicized activities involving environmental efforts and philanthropy, although the concept itself is much broader (Shamir, 2004).

Although there is evidence that SMEs have been engaging in CSR activities, the extent of engagement and stakeholders' perception of such engagement remain relatively unclear (Business In The Community, 2002; European Multistakeholder Forum, 2004; Irwin, 2002). Small organizations' CSR activities are often described as *spillover* from being part of a supply chain with large organizations who pressure them to be socially responsible (Kovacs, 2008). Southwell (2004) asserted that SMEs engage in CSR activities that are peculiar to them, and such engagements have not been given due recognition.

The concept of CSR in large organizations cannot be directly applied to SMEs, nor can the standards used in understanding business ethics in large organizations be imposed on their smaller counterparts (Spence & Rutherford, 2001). SMEs are not miniaturized versions of MNCs, as they differ in nature and management structure (Spence, 1999). Such inherent biases may have led to the misconception that SMEs engage in fewer CSR activities, and thus there is a need for reexamination of CSR among SMEs without using MNCs as a basis of comparison (Aegerter, 2006). For example, informal relationships among SMEs and their individual stakeholders are almost impossible to quantify. These relationships are often overlooked, even though loyalty, openness, and fairness often underline these relationships (Hornsby, Kuratko, Naffziger, Lajolette, & Hogetts, 1994; Humphreys, Robin, Reidenbach, & Moak, 1993; Vitell, Dickerson, & Festervand, 2000; Vyakarnam, Bailey, Myers, & Burnett, 1997).

However, it may not be prudent to overstate SMEs' capabilities in CSR engagement. Studies have shown that SMEs face several barriers to undertake extensive CSR activities (Sweeney, 2007) such as the lack of financial resources, skills, or knowledge to engage in CSR activities (Vives, 2006).

CSR in Asia and Singapore

Another drawback of CSR studies has been that most studies rely on Western models and perspectives (Jin, 2010; Wang, 2011), and Asia has been used as "mere testing grounds" for Western theories (Miike, 2003, p. 245). Although rigorous, Western perspectives may not fully address the unique circumstances that Asian countries face. Kuo and Chew (2009, p. 422) asserted that Asian studies should revolve around Asian "values and ideals" to allow researchers to "see Asian phenomena from the standpoint of Asians as subjects and agents." Second, the perceived disparity between CSR engagements between the West and Asia ought to be addressed. Welford's (2005) study also suggested that European organizations are far ahead of Asia organizations in the practice of CSR, in areas such as written policies concerning fair wages, training, and equal opportunities for employees.

Third, there are also methodological flaws arising from analyzing CSR through a Western lens. For instance, Chapple and Moon (2005) studied CSR across seven Asian countries by conducting a content analysis of organizations' Web sites or annual publications. Their findings did not unearth the true extent of organizations' CSR efforts but, rather, the extent of their CSR communication. Another study by Ramasamy and Hung (2004) also demonstrated this bias. The authors surveyed employees of Singapore and Malaysia organizations to test the level of CSR engagement. Their method was based on the rationale that the level of internal CSR

reporting reflects how committed the organization is toward CSR. However, given the informal nature and entrepreneurial character of small businesses, there may be an absence of social reporting, even if SMEs do engage actively in CSR activities (Dickson, Weaver & Hoy, 2005), particularly when SMEs opt to be flexible to make timely responses and communicate values and norms to its internal stakeholders, rather than rely on “bureaucratic procedures” (Fassin, 2008, p. 370).

Against this backdrop, in recent years, stakeholders are expecting more from organizations in Asia in terms of CSR engagement. In Singapore, SMEs are legally obligated to engage in some forms of CSR in relation to their industry. In addition to setting the standards for corporate governance (van den Berghe, 2002), the government can collaborate with other organizations to facilitate CSR within organizations (Fox, Ward, & Howard, 2002). However, Roche (2000) argued that although the government may provide the impetus for CSR engagement, Singapore’s strong paternalistic style of governance may partly breed inertia among local organizations where Singaporean organizations do not feel the need to initiate social involvement.

Some scholars have tried to explain CSR development in Asia from the cultural perspective. Culture is a complex set of values and beliefs (Kroeber & Kluckhohn, 1952) and varies across cultures, and this affects the role of organizations in a given society and what the society expects of organizations (Burton, Farh, & Hegarty, 2000). A study conducted across 15 countries found that cultural factors affected the extent to which the dominant coalition supported CSR or the aspects of CSR they were most attuned to (Waldman et al., 2006). Managers operating in collectivistic cultures were found to be more supportive of CSR as a long-term contribution to the society and cultures with great power distance were found to lack support for CSR due to an inclination toward self-centeredness and the use of power to benefit oneself as opposed to stakeholders. Zhu and Yao (2008) provided another justification for examining CSR through a cultural lens. They postulated that the value of humanity is core to Confucianism, which is practiced in many Asian countries, including Singapore (Fukuyama, 1995).

This study aims to fill the gap by investigating the CSR landscape of SMEs in the Singapore context. The research questions are:

- RQ1. How do SMEs define CSR?
- RQ2. What are the CSR activities that SMEs engage in?
- RQ3. Why do SMEs engage/not engage in CSR activities?

METHOD

Sample and Pretests

To provide a comprehensive analysis of the CSR landscape among Singapore SMEs, our research used a triangulation of in-depth interviews and survey. A sampling frame of the top 500 SMEs in Singapore in 2008 in terms of financial performance was used. The SMEs were ranked by DP Information Group, Singapore’s largest credit information bureau that ranks SMEs annually. SMEs are defined as organizations with (a) at least 30% local ownership, (b) fixed asset investments of not more than US\$9.86 million, and (c) employment size of not more than 200, with the exception of organizations in the manufacturing and service sectors (Ministry of

Trade and Industry, Singapore, 2008). The industry categories of the sample include communication/transport/storage (9.2%, $n = 46$), construction (12.2%, $n = 61$), finance (2.8%, $n = 14$), holdings (0.8%, $n = 4$), hotels/food establishments (1.2%, $n = 6$), manufacturing (15.2%, $n = 76$), property (2.6%, $n = 13$), retail (5.2%, $n = 26$), services (12.0%, $n = 60$), and wholesale (38.8%, $n = 194$).

In the first part of the study, pretest interviews were conducted with two SMEs to verify the comprehensibility of the interview questions. In the second part of the study, a pretest was conducted with four SME owners and managers to ensure that the survey questions and options in the Web survey are easily understood. It also served to check on the Web-based application used to conduct the survey.

Research Design and Survey Instrument

In-depth face-to-face interviews were conducted with 15 corporate representatives as the method provides rich and comprehensive data that offer valuable insights and understanding (Creswell, 2003). The interviewees come from communication/transport/storage ($n = 2$), construction ($n = 2$), holdings ($n = 1$), manufacturing ($n = 3$), retail ($n = 1$), services ($n = 3$) and wholesale ($n = 3$).

The organizations were selected through systematic random sampling of the top 500 SMEs as provided by DP Information Group. As this study is an exploratory research meant to create greater understanding of how SMEs operate, distinctions were not made across industries, hence stratified sampling was not utilized. An interview was arranged with the corporate representative, usually the owner or an executive who has deep understanding of the organization's operations. The interviewers followed a guide to ensure that no relevant questions were left unanswered and that all interviewees were asked the same questions. Given that CSR comprises of a wide range of activities that interviewees may not be aware of, a chart comprising the definition of CSR by the European Commission (2001) was used to probe the interviewees (Dahslrud, 2006). The chart classified CSR activities according to the various external and internal activities an organization can engage with its entire spectrum of stakeholders. External CSR activities were categorized according to those pertaining to *local communities; business partners, suppliers, and consumers; human rights; and global environmental concerns*. The internal CSR activities were categorized under *human resource, health and safety, and adaptation to change*, as well as "management of environmental impacts and natural resources."

As most participants were not familiar with what constitutes CSR, we found this a useful way of triggering their thinking. The interviewees were first asked to define CSR based on their knowledge of the subject matter. The interviewees were allowed to freely discuss their definition of CSR, before being asked to identify CSR activities from the chart. This was followed by questions on the type of CSR activities their organizations engaged in and the reasons behind their engagement. The interviews were recorded and transcribed. A coding protocol, complete with descriptions, was drawn up and the transcripts were carefully coded. The findings were then collated and analyzed with the results from the survey.

The second method was a self-administered Web survey sent to SMEs. The survey was comprised of eight questions, extending over seven Web pages. The activities provided as options were adapted from the European Commission (2001) chart. Consolidating the interviewees'

responses, we simplified the categories and activities for use in the survey. We first asked for the respondents' awareness and comprehension of CSR. The respondents were then asked to check the CSR activities conducted by their organizations. Finally, they were requested to rate the various drivers and barriers of conducting the activities on a 5-point Likert scale (1 = *strongly disagree*; 5 = *strongly agree*). The survey was uploaded onto a Web-based application and it was held over a period of 1 month, from February 16 to March 13, 2009.

Some researchers have criticized that Web surveys result in less control of the sample, as the researcher is unable to verify the identity of the respondent and the accuracy of the information provided (Andrews, Nonnecke, & Preece, 2003; Howard, Rainie, & Jones, 2001). To overcome this problem, we made initial contact with the senior managers via the phone to ensure that the link to the survey was sent directly to them. An e-mail invitation with the link to the survey was then sent to all 500 organizations, along with an endorsement letter signed by the Association of Small and Medium Enterprises, but 137 e-mails could not be delivered. We contacted the corresponding organizations again and requested the direct e-mail addresses and contact numbers of the senior representatives. Through this process, we successfully gathered the e-mails of 53 organizations. A week later, we sent an e-mail reminder to the SME owners and managers on the list. A total of 416 organizations received the e-mail invitations.

RESULTS

A total of 113 organizations took part in the Web survey, with a response rate of 27.2%. This is close to the average response rate of 30% for Web surveys (Instructional Assessment Resources, 2007). The sample consists of organizations from communication/transport/storage (8.0%; $n = 9$), construction (8.8%; $n = 10$), finance (1.8%; $n = 2$), holdings (2.7%; $n = 3$), hotels/food establishments (5.3%; $n = 6$), manufacturing (14.2%; $n = 16$), property (3.5%; $n = 4$), retail (4.4%; $n = 5$), services (10.6%; $n = 12$), wholesale (31.9%; $n = 36$), and others (8.8%; $n = 10$).

In this study, respondents who have heard and know of CSR are collectively referred to Group A ($n = 55$). Those who have not heard of CSR or have heard of but do not know what CSR entails are referred as Group B ($n = 58$).

RQ1. How Do SMEs Define CSR?

Nearly one-third (63.7%) of the respondents reported awareness of CSR; 36.3% reported otherwise. The latter group was assumed to not comprehend the term. Among those who reported awareness, 23.6% indicated that they do not comprehend the concept. More than half (51.3%) of all respondents have no knowledge of CSR (Group B), and 48.7% reported knowledge of CSR (Group A). It can be concluded that there is relatively high awareness but low comprehension among respondents.

Group A respondents were asked to indicate the activities (see Table 1). Although they indicated that they knew what CSR was, it was important to test their understanding and ensure that they have a correct understanding of CSR because it may affect the way they answer the remainder of the questionnaire. This is especially important because CSR is often typified by the media as philanthropy or concern for the environment (Shamir, 2004). Almost all respondents indicated that helping local communities (100%) and caring for the environment (98.2%) can be classified

TABLE 1
Activities Indicated as Corporate Social Responsibility (CSR)

Activities	Please Indicate if the Following is/are Part of CSR.		
	Yes (%)	No (%)	I Don't Know (%)
Helping local communities	100	0	0
Caring for environment	98.2	0	1.8
Ensuring safety standards	74.5	20.0	5.5
Ensuring anti-discriminatory work practices	70.9	23.6	5.5
Providing truthful information	69.1	29.1	1.8
Providing training and/or retraining opportunities	61.8	34.5	3.6
Adapting to changing business environment while considering stakeholders' needs	60.0	29.1	10.9
Respecting individuals' rights	58.2	32.7	9.1
Providing enhanced benefits for staff	56.4	34.5	9.1
Offering quality products and/or services	52.7	43.6	3.6
Employee empowerment	38.2	50.9	10.9

Note. Values are in percentages of Group A respondents, $n = 55$.

as CSR. The rest of the activities, except employee empowerment (38.2%), generated moderate responses ranging from 52.7%–74.5%.

Interviewees also acknowledged that the growing prominence of CSR in recent years contributed to their relatively high level of awareness. However, many of them had a hazy understanding of its exact encompassment and broadly defined it as a corporate entity's act of positive social conduct, which we further elaborate in the discussion. Suffice it to say, they believe that a socially responsible organization is one that adheres to socially accepted guidelines and operates with careful discretion. For example, Organization B owner said: "I think it is how a business or a corporate entity behaves as a citizen. . . . Like a normal citizen, there are certain norms and customs that we have to conform with."

When asked to identify individual elements that contribute to the definition of CSR, almost all interviewees were unsure of what it actually involves, and they tended to list specific activities to describe their interpretations of CSR. When probed further, interviewees revealed their criteria in determining what CSR is and they can be categorized into the following groups.

Ethical impetus. These interviewees considered activities conducted with an ethical motive be classified as CSR. Organization F owner commented: "A lot of people do CSR activities that are profit oriented. . . . I don't see any of them as CSR. . . . I think it's more important to say whether it is from a good heart or not."

Institutional responsibility. Other interviewees argued that organizations should only concentrate on business operations. They felt that society should be the responsibility of the government. Organization D owner criticized: "The organization pays its tax bills and it's up to the government to do that [CSR]."

Instrumental rationale. Some interviewees believed that CSR is "part and parcel of improving the profits." Organization I owner raised the analogy of CSR as a new weapon to

TABLE 2
Percentages of Organizations Engaging in Each Activity

<i>Activities</i>	<i>Group A (%)</i>	<i>Group B (%)</i>	<i>Total (%)</i>
Offering quality products and/or services	74.5	75.9	75.2
Ensuring safety standards	80.0	60.3	69.9
Providing training and/or retraining opportunities	69.1	65.5	67.3
Providing truthful information	67.3	62.1	64.6
Providing enhanced benefits for staff	61.8	55.2	58.4
Helping local communities	72.7	32.8	52.2
Ensuring anti-discriminatory work practices	50.9	44.8	47.8
Respecting individuals' rights	49.1	44.8	46.9
Employee empowerment	49.1	37.9	43.4
Caring for environment	54.5	31.0	42.5
Adapting to changing business environment while considering stakeholders' needs	34.5	24.1	29.2
None of the above	1.8	8.6	5.3

be deployed in the war of doing business: “It is war. I’m not so nice to invade countries to get rid of problems for you. I invade because of the oil in those countries. Similarly, you do CSR to be one up against your competitor; if you don’t, the one who suffers is you.”

RQ2. What Are the CSR Activities That SMEs Engage in?

Almost all respondents (95.6%) indicated that their organizations conduct at least one CSR activity (see Table 2). The activities that most organizations engage in are “offering quality products and/or services” (75.2%) and “ensuring safety standards” (69.9%). In comparison, “caring for the environment” (42.5%) and “adapting to changing business environment while considering stakeholders’ needs” (29.2%) were least utilized by organizations.

In addition, an independent samples *t*-test was conducted to evaluate the difference in the total number of CSR activities engaged in between Group A and Group B respondents. The test was significant, $t(111) = 2.24, p < .05$. Group A respondents ($M = 6.62, SD = 2.99$), on average, engaged in more CSR activities than Group B respondents ($M = 5.36, SD = 2.96$). The 95% confidence interval for the difference in means was moderate, ranging from 0.15 to 2.37. The η^2 index indicated that comprehension of CSR accounted for 4.3% of the variance of the total activities engaged in.

Quality products and/or services. This refers to activities that result in better products and/or services, such as using new technologies to improve work processes. Organization J gets its manufacturing supplies from reputable suppliers. The interviewee believed that “there are trade-offs in buying cheaper raw materials, as they are usually of inferior quality.”

Health and safety. This was emphasized by interviewees from the engineering and construction industries. In addition to employees, safety standards are extended to consumers and business partners. For instance, Organization J owner felt that he made sure that “products are safe, fit and have undergone certification and the ISO process.”

Furthermore, interviewees mentioned employee-oriented CSR activities which are discussed below.

Employees' training/retraining opportunities. Organizations reported that they strongly encourage employees to either undergo training courses of their choice, or sign up for training programs organized by industry associations, for instance, courses by the National Association of Travel Agents Singapore. Organization J owner explained: "We are a small organization, and there's not many levels that they can go up to, so we encourage them to get better qualifications, and we don't mind that they leave for better prospects."

Employees' enhanced benefits. This refers to employment incentives, above government stipulations, which are presented to employees through different ways. Some interviewees reported taking an active approach to promote work-life balance. For example, Organization L is "always looking at cutting down the unnecessary overtime in the office;" both Organizations A and J organize holiday trips for the entire organization. Others reported flexible working hours for staff with special circumstances, such as mothers and employees with aging parents. Organization F also issued compassionate payments for ex-employees.

We have one guy who worked under my father, but he has since retired. He was diagnosed with cancer, and it (the treatment) cost a bomb, so my father said, "Write him a check," which is beyond the norms of the practice of the organization.

Empowerment on employees. Instead of classifying employee empowerment as an enhanced benefit, some interviewees view it as an unavoidable consequence of SMEs' operations. Organization C owner explained: "In a MNC, 20 people are needed in this job, but for ours, we need to work it out in 10 people. So naturally, the staff has lots of decision making opportunities." Organization I ensures that everyone in the organization is "familiar with every nook and cranny of the system" as this helps to "advance their skills, which improves the system and eventually the whole organization gets better."

Contrasting the findings for RQ1 and RQ2, we observed a divergence between what Group A respondents indicated as CSR activities and the activities they engage in. Even though most Group A respondents indicated helping local communities (100%) and caring for the environment (98.2%) as CSR activities, only 72.7% and 54.5% engaged in these activities, respectively. Similarly, although half of Group A respondents (52.7%) indicated offering quality products and/or services as CSR, nearly three out of four Group A SMEs (74.5%) actualized it.

Although Group B respondents have low awareness and low comprehension of CSR, they appear to have been practicing CSR. For instance, their top five engaged activities—offering quality products and/or services (75.9%), providing training and/or retraining opportunities (65.5%), providing truthful information (62.1%), ensuring safety standards (60.3%), and providing enhanced benefits for staff (55.2%)—were similarly ranked among the Group A respondents.

Similarly, when some interviewees were shown a chart at the beginning of the interview, they recognized that they have been doing majority of the activities described as part of general moral values and daily business functions, instead of CSR.

TABLE 3
Drivers for Engaging in Corporate Social Responsibility

Drivers	Group A		Group B		Overall	
	M	SD	M	SD	M	SD
Contribution to society	4.22	0.63	3.97	0.90	4.09	0.79
Building better relationships with stakeholders	3.71	0.85	3.62	1.01	3.66	0.93
Governmental influence	3.29	1.12	3.72	1.18	3.51	1.17
Stakeholders' encouragement	3.45	1.05	3.45	1.10	3.45	1.07
Religious influence	3.18	1.31	3.47	1.44	3.33	1.38
Increasing company's profits	3.24	0.98	3.36	1.09	3.30	1.03
Industry association influence	2.78	0.88	3.09	0.98	2.94	0.94
Tax rebates	2.93	0.90	2.81	0.91	2.87	0.90

Note. Values are mean scores on a 5-point scale (1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, 5 = *strongly agree*).

RQ3. Why do SMEs Engage/Not Engage in CSR Activities?

Respondents were asked to rate the various drivers for their engagement in CSR activities on the same 5-point Likert scale of 1 (*strongly disagree*) to 5 (*strongly agree*; see Table 3). Reliability analysis of the nine items yielded a Cronbach's alpha of .77, but "improving my company's image" had low item-total correlations ($r = .14$). Dropping this item produced an alpha of .79.

Overall, "contributing to society" ($M = 4.09$, $SD = 0.79$) and "building better relationships with stakeholders" ($M = 3.66$, $SD = 0.93$) were the key drivers of the organizations. Interestingly, respondents gave a lower score to "increasing company's profits" ($M = 3.30$, $SD = 1.03$). In contrast, respondents disagreed that they engage in CSR activities due to "industry association influence" ($M = 2.94$, $SD = 0.94$) or "tax rebates" ($M = 2.87$, $SD = 0.90$).

An independent samples *t*-test was conducted to evaluate the difference in the various drivers for CSR engagement in between Group A and Group B respondents. The test was significant for governmental influence, $t(111) = -2.00$, $p < .05$. Group B respondents ($M = 3.72$, $SD = 1.18$) agreed to a larger extent that the government motivated them to engage in CSR than Group A respondents ($M = 3.29$, $SD = 1.12$). The η^2 index indicated that governmental influence accounted for 3.5% of the variance in CSR drivers.

Individual values. Interviewees reported that individual values of SME owners play a huge role in determining CSR efforts. Organization B owner viewed the type of CSR activities that SMEs are involved in as a manifestation of personal virtues. He said: "In CSR, we have to take what we think are our individual values and beliefs and put these into the organization." Organization L owner compared CSR to being a Good Samaritan: "It's like doing a good deed, makes me feel good, and makes them (the beneficiaries) feel good too."

Individual values of SME owners can help shape organization culture, which indirectly influences organizations' CSR engagement. Organization B owner explained: "If we infuse it (individual values) into our way of doing things and grow with it, then it's just there (in the organization culture)." Organization C owner echoed: "We knew that we have to take care of all these people, and it was already part of the organization culture."

Improved relationships. Most interviewees described a family-like relationship with their employees. They see internal CSR as a way to weave harmony in their organizations. Organization A owner explained: “It’s a good way for the employees to enjoy a few days off with their families and their colleagues, helps to build the team spirit, the sense of family and belonging.” Interviewees believe that external CSR with business partners helps to foster mutual understanding. Organization I surmised: “It’s for the good of everybody. At least you understand our process time, and you try to build up a better working relationship.” Similarly, Organization K owner felt this might generate ripple effects for CSR in Singapore. He said: “If more [people] know that this certain organization engages in socially responsible acts, then probably they will support it [CSR] more.”

Governmental influence. There was a consensus that SMEs operate within a set of legal rules and regulations. These were put in place by the government to keep track of manpower, environmental, and business issues. Some interviewees collaborate with government agencies on CSR projects upon active encouragement. Organization C owner said: “SPRING (a local governmental agency for enterprise development) approached us for brainstorming sessions. . . . And that was when they decided that they wanted to do a training program for people in our industry.” Most saw it as a need to comply with legal requirements to avoid unnecessary implications, for example. Organization K owner commented: “If it is a regulation, then definitely you have to do it; if not, you have the authorities knocking on your doors every day.”

Interviewees noted that “the (government’s) standards are so high, it’s almost impossible that our CSR efforts can go above them” but Organization M owner tries to be “more generous in terms of looking after those (manpower) issues than what is laid down in the employment act because it’s not always sufficient to meet my employees’ needs.” The owner of Organization J felt that he would not initiate CSR projects without governmental precedence. He said: “They (the government) must take the lead before they can encourage all the other sectors to be involved.”

Barriers Faced: Why do SMEs not Engage in CSR Activities?

Respondents rated their reasons for not engaging in CSR activities on the same 5-point *Likert* scale (Table 4). Reliability analysis of the nine CSR drivers yielded an acceptable Cronbach’s alpha of .85. Overall, respondents expressed that the lack of resources, which included money ($M = 3.68$, $SD = 0.92$), manpower ($M = 3.65$, $SD = 0.84$), and time ($M = 3.59$, $SD = 0.86$), were key barriers. In comparison, respondents felt that “lack of need” ($M = 2.75$, $SD = 0.95$) and “no business benefits in doing so” ($M = 2.65$, $SD = 0.93$) were barriers with the least impact on them.

Specifically, Group A agreed that the key barriers to CSR engagements center on the lack of resources: financial ($M = 3.60$, $SD = 0.97$), manpower ($M = 3.51$, $SD = 0.86$), time ($M = 3.40$, $SD = 0.85$), and proper know-how ($M = 3.27$, $SD = 0.89$). However, Group A disagreed with the following barriers: “restrictions by government regulations” ($M = 2.65$, $SD = 0.67$), “industry does not require CSR” ($M = 2.55$, $SD = 0.84$), “lack of need” ($M = 2.44$, $SD = 0.88$), and “no business benefits in doing so” ($M = 2.35$, $SD = 0.82$). On average, Group B agreed with all the barriers except “no business benefits in doing so” ($M = 2.95$, $SD = 0.94$).

An interesting observation can be made when comparing the drivers and barriers of CSR engagement. Although practical reasons such as business benefits were perceived to be weak drivers, the lack of crucial business resources was perceived to be strong barriers.

TABLE 4
Barriers for Engaging in Corporate Social Responsibility

<i>Barriers</i>	<i>Group A</i>		<i>Group B</i>		<i>Overall</i>	
	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>
Lack of financial resources	3.60	0.97	3.76	0.87	3.68	0.92
Lack of manpower	3.51	0.86	3.79	0.81	3.65	0.84
Lack of time	3.40	0.85	3.78	0.84	3.59	0.86
Lack of proper know-how	3.27	0.89	3.48	0.78	3.38	0.84
Restrictions by government regulations	2.65	0.67	3.02	0.83	2.84	0.77
Industry does not require such activities	2.55	0.84	3.07	0.86	2.81	0.88
Lack of need	2.44	0.88	3.05	0.93	2.75	0.95
No business benefits in doing so	2.35	0.82	2.95	0.94	2.65	0.93

Note. Values are mean scores on a 5-point scale (1 = *strongly disagree*, 2 = *disagree*, 3 = *neutral*, 4 = *agree*, 5 = *strongly agree*); $n = 113$.

Lack of resources. Interviewees unanimously agreed that their top priority is business survival. Organization K owner said: “CSR is really a luxury, not just in terms of money, but in terms of time and manpower.” Organization H owner emphasized: “You must take care of yourself before you can take care of others right? If not, you will end up as a burden to society.”

Business goals. Interviewees highlighted profits as their main business objective; CSR takes the backseat. Organization A owner said: “It’s a question of additional cost versus benefits. . . . So we’re always weighing one against the other, but of course, the organization comes first.” In addition, Organization C owner felt CSR benefits are not quantifiable: “There’s always the perception that they (CSR activities) are not the immediate sales generator.”

Stakeholder apathy. Lack of interest among stakeholders also hinders interviewees’ CSR efforts. Referring to his plans to embark on environmental efforts within the organization, Organization D owner said: “It’s one thing to have the policies and another thing to make sure people follow them all the time.” Organization L owner faced similar problems: “Many of my employees are already past 50 years old, and they are not computer literate, so they find it an additional burden to go for training.”

Situational reasons. Some interviewees listed other situational reasons, such as the current financial downturn. Organization J owner said: “When times are bad, it is impossible to make the same amount of contributions to charity.” Organization C owner cited recent scandals in the charity sector in Singapore on why she does not donate.

DISCUSSION

High Awareness With Low Comprehension of CSR

Although there is relatively high awareness of CSR among respondents, an obscure understanding of it is persistent in our study. Comprehension and awareness should not be confused here.

Our findings show that this high awareness is accompanied by low comprehension. At ground level, the abundant media coverage on CSR has resulted in high awareness level among organizations (Sriramesh, Ng, Soh, & Luo, 2007). However, SMEs are still grappling with a clear and definitive characterization of CSR.

The survey results show that respondents mainly understand CSR to be related to philanthropy and caring for the environment. Such skewed understanding of CSR may affect their level of CSR engagement, as they may be unaware of the benefits CSR activities can bring. Keeping in mind the main priority of most SMEs is bottom-line, knowledge of how CSR allows the organization to stay competitive may have a positive impact on their level of engagement. Ajzen and Fishbein's (1975/1980) theory of reasoned action had proposed that the best predictor of behavior is one's intention to perform; and that intention is often based on the attitude of an individual toward the intended act. A lack of knowledge therefore, may adversely affect the attitudes of an individual toward increased CSR engagement (Cabana, et al., 1999).

Unintended Embedding of CSR

Facing pertinent pressures of keeping their businesses afloat with skeletal resources (Spence & Rutherford, 2001), SMEs are also engaging in CSR unintentionally. Some facets of CSR are unintended embeds in SME's business strategies to cut costs and increase profitability. The integration of CSR with their business operations has inevitably blurred the ethical and instrumental lines of CSR. The unintended embedding of CSR is also an indirect consequence of the stringent regulations set by the paternalistic Singapore government (Roche, 2000). With such pervasive presence, many of the CSR activities SMEs engage in are enforced by governmental regulations, in particular, employment laws on safety standards and employee benefits (Attorney General Chambers, 2009). This is significant, especially, when compared to previous studies that show low awareness of CSR among Singapore organizations (Chapple & Moon, 2005; Sriramesh et al., 2006). Our study shows that although SMEs may be unaware of the term CSR, they are engaging in CSR activities.

CSR Activities of SMEs

The CSR activities reported in our findings are similar to those listed in the study of SMEs in UK (Jenkins, 2004). Group A respondents were found to engage in more CSR activities than Group B respondents, which again can be explained by the theory of reasoned action (Ajzen & Fishbein, 1975/1980).

Findings show that SMEs in Singapore tend to engage in CSR activities pertaining to their primary stakeholders, i.e., employees, customers, and business partners, who are often the definitive stakeholders (Mitchell et al., 1997) in the family-like business operations of SMEs (Uhlantervan Goor-Balk, & Masurel, 2004). Findings also reveal a dichotomous relationship between how SMEs define CSR and the CSR activities they do. SMEs engage primarily in activities with direct impact on their definitive stakeholders and other activities (i.e., external social contribution) were held as secondary concerns. This trend can be attributed to two reasons: SMEs' organization characteristics and governmental influence. Organization characteristics, such as the inclinations of managers and the industry they are situated in (Arlow & Gannon,

1982), lead to a practical CSR stance due to the pressing issues of survivability and profitability. Furthermore, with a relatively flat business structure and independent leadership (Perez-Sanchez, Barton, & Bower, 2003; Sarbutts, 2003; Spence & Rutherford, 2001), SMEs have the necessary attributes to customize CSR activities for their immediate stakeholders. The family-like relationship SMEs share with their definitive stakeholder also points to understanding and interaction with stakeholders, both of which are prerequisites to a “strategic management approach to CSR” (Heath & Ni, 2009, p. 17).

Drivers of Engaging in CSR

Previous studies have unearthed CSR drivers such as governmental regulations, profitability of business, and improved relationships with stakeholders (Haigh & Jones, 2006; Luetkenhorst, 2004; McWilliams & Siegel, 2001; Tsang, 1998). Our findings reveal additional unconventional drivers, such as individual values and religion, and barriers such as apathy among stakeholders and situational reasons, which converge into two main justifications: societal characteristics of Singapore and unique operations of SMEs. Findings resonate with previous studies that underline the government’s role in developing CSR (Fox et al., 2002; van den Berghe, 2002). In Singapore, SMEs are legally obliged to engage in some forms of CSR related to the industry they are situated in. In addition, some government agencies (i.e., Workforce Development Agency (WDA) and Spring Singapore) collaborate with SMEs to implement various CSR activities.

The SME organizational structure can influence how decisions are made to undertake CSR activities (Perez-Sanchez et al., 2003; Sarbutts, 2003). Results reveal that SMEs value their relationships with these family members, as they are crucial to their business operations and emphasis is placed in meeting their demands. This is in line with Spence and Rutherford’s (2001) contention that strong interpersonal relationships may also give rise to socially responsible projects.

Our findings also support previous studies that identified the values held by an organization’s founder as key determinants to CSR engagement (Murillo & Lozano, 2006; Spence & Rutherford, 2001). Hopkins (2003) asserted that this is even more apparent among small organizations, where SME owners are the sole decision makers in resource allocation. The ethical attitudes of SME owners are key drivers in their business ethical decision-making process (Baron, 2000).

Barriers of Engaging in CSR

Although respondents acknowledge that CSR can bring business benefits to their organizations, they see the lack of financial resources, manpower, time, and proper know-how as key barriers to their CSR engagement. Coupled with the long-standing culture of pragmatism, which is definitive of Singapore society (Chong, 1987; Schein, 1996), these ensure that the bottom-line remains SMEs’ foremost concern. Ironically, in Singapore, the very same regulations pushing for CSR are acting as barriers to CSR as well. Group B respondents identified governmental regulations as a barrier in their CSR efforts. Singapore’s strong paternalistic government may take care of the necessary environmental and social needs (Roche, 2000), but it therefore dilutes the need for SMEs to go beyond existing regulations to initiate or engage in voluntary CSR participation.

IMPLICATIONS

Our research has examined the fundamental gaps in CSR engagement between SMEs and large organizations. Based on the results of this research, we propose a characterization of CSR among SMEs in Singapore: a collective representation of an organization's economic initiatives, voluntary responsibilities, and legal obligations to social expectations." This definition is similar to Carroll's (1991) overarching definition of CSR, and it streamlines the ethical and instrumental rationales for doing CSR. By terming it *a collective representation*, we take into consideration the informal nature of CSR that SMEs have for their immediate stakeholders and the high degree of government influence in Singapore.

Our research has laid out some plausible explanations to concretize the integration of CSR and PR (Clark, 2000). First, our research has pinpointed relationships as one of the key factors influencing CSR among SMEs as they center their CSR efforts on definitive stakeholders of the highest relevance to their business. Similarly, organizational–public (stakeholder) relationship has always been a focal point in PR scholarship (Hon & Grunig, 1999). This opens new frontiers for PR practitioners and relationship managers by exploring the potential of informal communications to establish stronger interpersonal (*guan xi*) stakeholder relationships and simultaneously meliorate the PR function of the organization.

Second, our research has married aspects of business ethics and PR to gain academic breadth. This has opened up new alternatives in existing PR literature. It was found that religion and individual values of SME owner-managers have a significant impact on their CSR decision-making process. This result will be helpful to the study of dominant coalitions in corporate communication.

By shedding light on SMEs' unique ways of doing CSR, which are often undetected due to their informal nature, our research offers strong support for policy makers to modify the current setup for CSR in Singapore. Currently, Singapore Compact, the leading agency fostering CSR, believes that CSR has yet to take root and chooses to focus on collaborations with organizations with more resources, i.e., MNCs and larger domestic organizations operating overseas (Singapore Compact, personal communication, December 19, 2008). However, it is apparent in our research that the government plays a pivotal role in CSR among SMEs via business and legal regulations. To further CSR in Singapore, there is a need for policy makers to extend their reach to encourage voluntary CSR among SMEs.

The initial step for the government and agencies promoting CSR should be to increase the understanding of CSR among SMEs; for instance, relevant institutions can initiate active dialogues and partake in joint CSR activities with SMEs. With open communications, SMEs will be more aware of the positive influence CSR can have on both their own business and society. At the same time, these institutions will be able to provide assistance to SME's CSR engagements that are customized to suit their business operations.

LIMITATIONS AND FUTURE RESEARCH

As an exploratory study of the CSR landscape among SMEs in Singapore, the top 500 SMEs provided valuable insights as they are financially and operationally more stable. Future quantitative studies may utilize a sample that is more representative of all the SMEs in Singapore to

extrapolate the results. In addition, this research has limited its scope to Singapore. Findings of this research have highlighted several elements unique to Singapore society.

Future research can be replicated in other countries to examine the differences in CSR among SMEs across the region and the world. It is recommended that such studies also start with in-depth interviews and modify the survey questions according to the data gathered as how CSR is understood and carried out may differ across countries. The interview questions and survey questions from our study could be adapted based on those unique circumstances. We also argue that a comparison between the myriad of Western-influenced types of CSR and the Singapore-based results from our study can further contribute to the global understanding of the cultural and contextual variables on doing CSR research.

This research did not isolate the specific drivers and barriers that affect each CSR activity mentioned by SMEs. This was beyond the objective of this exploratory research, which was to illuminate the CSR landscape among Singaporean SMEs. Nonetheless, data from this research provide a stepping-stone for future studies to cross-examine each CSR activity with the multiplicity of drivers and barriers.

This research has examined CSR solely from the vantage point of SMEs. This is not a complete picture of how CSR functions among SMEs because it does not take into account stakeholders' feedback. As organizations today are more likely to adopt 2-way communication and adjust their communication strategies in response to stakeholder's feedback (Grunig & Hunt, 1984), it is essential for future research to look into the stakeholders' profiles, their attitudes, and responses to CSR.

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