

Analysis of CSR Implementation Elements within SMEs: Initial Findings from an Algerian Study

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Abstract

Today, implementing CSR represents a major challenge for all organizations. In this context, ISO 26000 stands out as a leading tool for integrating CSR into corporate strategy, applicable to all organizations, whether large or small, and regardless of their sector. In Algeria, SMEs make up 90% of all businesses, highlighting the need to encourage these SMEs to engage in formalized CSR practices. The goal is to analyze the elements of CSR implementation within the strategy of SMEs in the industrial sector. This study demonstrated that successful CSR implementation requires a strategic vision from owners and managers to effectively drive this organizational transformation.

Keywords : CSR, SMEs, ISO 26000, Algeria

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1. Introduction:

The issue of implementing CSR within SMEs has only recently emerged in academic literature. Research on CSR has traditionally focused more on large organizations. Previous studies indicate that large companies differ from SMEs not only in scale but also in their approach. Large companies tend to use more instruments and tools than SMEs, and their CSR strategies are generally more structured (Heledd Jenkins, 2006).

This research is valuable because it approaches CSR through the lens of the owner-manager. Any study in the field of SMEs requires a focus on the specific characteristics of these structures, particularly their main actor, the owner-manager (PARADAS Agnès et al., 2017). To understand the integration of CSR in SMEs, it is essential to examine it from the perspective of the organization and its leader, with particular attention to their strategic vision.

Successful CSR engagement in SMEs relies more on the motivation of the owner and employees than on procedures, strategies, and policies (Tessaro, 2010). For CSR to be effective, it is crucial to have a leader within the company who initiates new products or concepts and is given the freedom to experiment with their ideas (Gray, 1989). In such companies, the champion is often the owner who advocates for and implements ethical values. SMEs, which are frequently focused on short-term economic viability and face constraints in financial and human resources, typically lag behind in this movement. Their involvement in CSR is primarily driven by their leader, who is often influenced by personal values (Capron and Darnall, 2016, p. 25).

SMEs account for an overwhelming majority of organizations worldwide, comprising over 95% in most countries. Therefore, it is essential to encourage these SMEs to engage in formal CSR practices, both to address global sustainable development challenges locally and to meet the expectations of major clients and local authorities. Engaging in dialogue with stakeholders is a key lever for the success of a company's strategy.

Although CSR is often associated with large companies, certain characteristics of SMEs can present clear obstacles to its adoption. However, these challenges are offset by advantages that facilitate its integration. Several internal and external factors can positively or negatively influence CSR implementation, leading to a variety of practices. For SMEs, CSR can manifest through various initiatives such as engagement in local communities, enhancing employee well-being, and promoting workplace safety (Dahlsrud, A. 2020).

Algerian SMEs are increasingly subject to pressure from their stakeholders, urging them to consider CSR more seriously. For these SMEs, this involves integrating and balancing economic, social, and environmental dimensions within their strategies. Beyond being a mere trend, CSR development addresses the need for companies to tackle major challenges, as mitigating environmental, health, or social risks has become a survival imperative.

Generally, integrating corporate and societal goals remains a controversial topic in the literature: there is no clear consensus on the most effective approach to implementing CSR within an organization, and the actual process of implementation has been little explored (Maon et al., 2009). Most leaders are unsure how to sustainably integrate sustainability

initiatives into their usual decision-making and operational processes (Schaltegger et al., 2016). Although some organizations have successfully established CSR programs, many have only managed to implement a few disparate and uncoordinated initiatives.

Building on these theoretical investigations, this study aims to analyze the elements of CSR implementation within Algerian SMEs. To address our research question, we utilized the areas of action outlined in ISO 26000 to develop our research questionnaire. The questions serve a dual purpose: first, to analyze the elements of CSR implementation, and second, to identify the levers that SMEs need to activate to operationalize this approach.

The methodology for implementing CSR within industrial SMEs is based on the ISO 26000 standard. This standard addresses seven core issues that relate to themes the company needs to address as part of its CSR approach. Our sample consists of SMEs, both formally and informally engaged, reflecting their experiences in implementing CSR projects. The questionnaire was administered to owner-managers, who are primarily responsible for CSR strategy.

2. Theoretical framework of the research:

2.1. Literature on CSR Implementation in SMEs:

The literature on CSR implementation reveals a variety of approaches. According to McDonald and Young (2012), the deployment of CSR largely depends on the organization's capacity, means, and available resources. Although various CSR practices have emerged over time, no specific methodology ensuring sustainable integration has achieved widespread consensus, as noted by Crane and Matten (2019). Some researchers argue that due to the direct influence of each company's specific context on CSR implementation, no approach can claim universal perfection. Despite these limitations, several notable models for CSR integration have emerged, including those developed by Asif et al. (2013) and Maon et al. (2009).

Specifically, the model proposed by Maon et al. (2009) is widely recognized as a comprehensive approach to integrating CSR, encompassing the development and implementation of CSR within the organization's strategy, structure, and culture. This model aims to serve as a framework that incorporates current research on CSR implementation. To date, in the literature, only the article by Maignan et al. (2005) has been cited more frequently in other studies than Maon et al. (2009), according to Google Scholar data (481 citations for Maignan et al. compared to 339 for Maon et al.).

Unlike the Maignan et al. (2005) model, the empirical validity of the Maon et al. (2009) model is supported by in-depth case studies conducted at Ikea, Philips, and Unilever. Consequently, this model is currently considered the preferred theoretical framework due to its advanced understanding of CSR implementation, particularly by emphasizing the crucial role of leaders in the process. The organizational characteristics typical of SMEs often present obstacles to integrating CSR into their management practices. Firstly, cash flow constraints and concerns about the long-term viability of the business mean that these organizations are not always inclined to invest in long-term initiatives or those perceived as non-essential for their immediate survival. Resources and efforts are generally focused on what seems crucial in the short term, sometimes at the expense of the principle of

intergenerational solidarity, which is central to sustainable development (Courrent & Capron, 2012, p. 44).

Furthermore, SMEs often lack the resources or skills required to establish or effectively communicate a Corporate Social Responsibility (CSR) program. According to most empirical studies on CSR practices in SMEs, the lack of financial resources is identified as the primary barrier to their involvement (Oueghlissi, 2013, p. 177), often exacerbated by time constraints. Additionally, these businesses suffer from a deficit in CSR knowledge and lack information on the links between CSR and economic performance. This narrow view of the commercial value of CSR, combined with budget constraints, contributes to SMEs' reluctance to bear the costs associated with its implementation.

However, despite these shortcomings, SMEs possess advantages that could position them favorably compared to large enterprises in certain aspects of CSR. Firstly, their tendency to be driven by personal relationships can foster trust and openness—key elements in business partnerships (Spence, 1999, p. 166).

Indeed, SMEs play a crucial role in creating local jobs, being deeply rooted in family communities and maintaining close connections with their stakeholders (Oueghlissi, 2013, pp. 165-166). Their strong regional integration and the informal nature of their communications promote the exchange of information, dissemination, and production of knowledge. This enables SMEs to pursue innovation and, consequently, make significant strides in social and environmental dimensions.

2.2. The Central Role of Leadership in CSR Implementation:

The strong centralization around the leader of SMEs, who is often also the owner of the business, typically results in a marked personalization of decision-making processes. In other words, the leader's personal perceptions of the company's situation and the possible and desirable actions for its management will decisively, and often exclusively, influence the decisions made throughout the organization. Thus, the leader's personal vision of CSR will determine the nature and extent of the company's commitment (Jean-Marie Courrent, Françoise Quairel, 2012).

SMEs can be defined by their specific characteristics, which influence their type of CSR engagement. Small enterprises are often characterized by informal and rapid decision-making processes that are heavily centralized at the leader's level. The SME leader typically plays a central and multi-faceted role within the company (Morin-Estèves et al., 2017). "The leader's decisions are strongly influenced by their personality, values, and perception of the company's environment.

However, the SME landscape is marked by a wide diversity of leader profiles, varying in terms of education (technical, scientific, commercial, management, etc.), professional background, and social origin. This diversity has led experts in small businesses to develop numerous typologies of entrepreneurs to identify behavioral similarities based on specific distinguishing factors. Indeed, this broad variety of profiles results in a multitude of personal perceptions of the company, objectives to be achieved, and choices to be made for effective management (Aldrich et al., 2021).

This diversity in attitudes and behaviors primarily affects three aspects related to leaders' perceptions, which can represent obstacles to engagement: familiarity with the concepts of Sustainable Development (SD) or CSR; interest in these concepts as analytical tools guiding the company's actions; and the ability to integrate them into management practices. Personal connections strongly influence SME leaders' decisions, making them more attentive to local stakeholders, both geographically and emotionally. This can lead to tailored responses to local issues by incorporating emotional elements into decision-making, extending beyond mere economic rationality.

However, this can also lead to neglecting the impacts on more distant stakeholders, who are less visible to the decision-maker. Thorough consultation would enable a better assessment of the societal impact of the company's activities and help prevent associated risks. Due to their strong local presence and the numerous stakeholders they interact with, SMEs must also strengthen and develop these relationships, underscoring their commitment to Sustainable Development.

Addressing CSR in SMEs through stakeholder theory helps identify actors and their societal expectations. In times of crisis, this approach becomes crucial for innovation and flexibility within SMEs. The ability of leaders to align the company's actions with stakeholder needs is now a key performance factor (Peretti, 2013; Igalens, 2013).

3. Implementation of CSR According to ISO 26000:

3.1. Tools dedicated to implementing CSR:

Tools dedicated to implementing CSR include a variety of methods aimed at effectively establishing CSR practices and commitments within an organization. Among these tools, the ISO 26000 standard plays a crucial role by providing guidelines for integrating CSR into operational processes. This standard defines CSR as the consideration by organizations of the three dimensions of sustainable development: economic, social, and environmental (ISO, 2010, p. 4).

For SMEs, ISO 26000 provides a valuable guide for directing their CSR activities. Although its complexity might seem challenging due to limited resources, SMEs can adapt its principles to their specific needs. A gradual implementation of these guidelines can enhance their CSR and ethical positioning in the market through a multi-step process (Schäfer & Paulus, 2016).

3.2. General Approach to Implementing ISO 26000

- **Management Commitment:** The first step involves securing management's commitment to social responsibility. This includes understanding and accepting the principles and guidelines of ISO 26000.
- **Stakeholder Analysis:** Identify and understand the expectations and concerns of stakeholders (customers, employees, suppliers, local community, etc.).
- **Impact Assessment:** Analyze the organization's activities to identify potential impacts on society and the environment.
- **Integration into Existing Processes:** Incorporate the principles of ISO 26000 into the organization's existing operational and decision-making processes.
- **Training and Awareness:** Provide training and raise awareness among staff about social responsibility to ensure proper understanding and engagement.

- Communication: Develop transparent and credible communication regarding the social responsibility actions undertaken by the organization, both internally and externally.
- Evaluation and Continuous Improvement: Establish mechanisms for regular assessment of CSR performance, monitor progress, and implement corrective actions as needed.

To shift direction and successfully transition to a more sustainable economy, SMEs must take action by integrating CSR at the core of their operations.

4. Method of research and collection of informations:

To address our issue, we administered a questionnaire using 4-point Likert scales, ranging from "Not at all" to "A lot." This questionnaire includes items related to the three dimensions of CSR, the level of managerial knowledge about CSR, and the importance that leaders attach to the environmental, economic, and social pillars. We included 5 items for the social dimension, 7 items for the societal dimension, and 5 items for the environmental dimension, in order to compare the three categories of SMEs. The items are inspired by the ISO 26000 standard. This standard is regarded as a practical guide for implementing CSR.

4.1 Characteristics of the Study Sample:

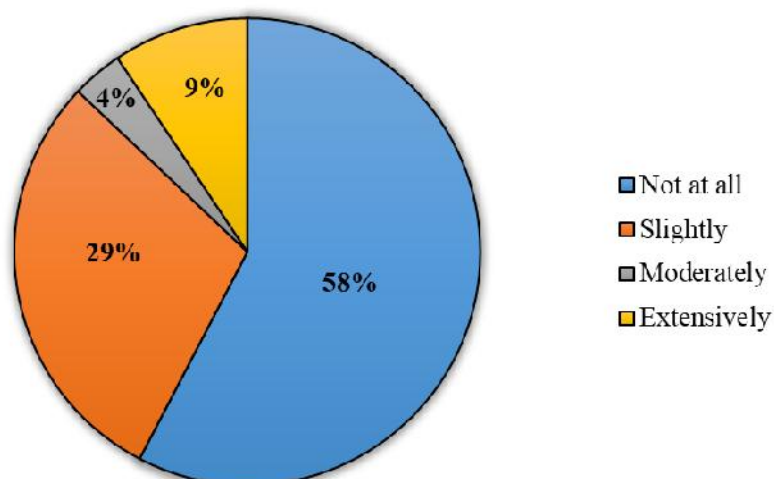
The Algerian SME is defined by Law No. 01-18 of December 12, 2001, as a company that produces goods and services, employing between one and two hundred fifty full-time employees per year, with an annual turnover not exceeding four billion Algerian dinars or a total balance sheet not exceeding one billion Algerian dinars, and meets the independence criterion (capital must be owned at 25% or more). Our sample consists of 85 SMEs classified as follows:

- Medium-Sized Enterprises (ME): Represent 45% of the total sample (38 MEs). This type of enterprise employs between fifty and two hundred fifty people.
- Small Enterprises (SE): Represent 42% of the total sample (36 SEs). This type of enterprise employs between ten and forty-nine people.
- Very Small Enterprises (VSE): Represent 13% of the total sample (11 VSEs). This type of enterprise employs between one and nine people.

These SMEs operate in four different provinces in northern Algeria: Algiers and Bejaia (33% each), Blida (19%), and Oran (15%). These provinces are among the top seven in terms of SME population, according to the SME Bulletin of 2021.

Level of Knowledge of CSR in SMEs

Our study focuses on CSR, we investigated the degree of familiarity with this concept among the sampled SMEs. The responses are summarized in the following figure.

Figure 1: Level of Familiarity with the Concept of CSR

Source : Survey Results

The concept of CSR remains largely unknown within the surveyed SMEs. Indeed, all very small enterprises report having never heard of CSR, and 72% of small enterprises share this view. Only 29% of medium-sized enterprises claim to be familiar with the concept.

CSR has not achieved the expected success among SMEs; it remains largely unexplored territory for them. Hernáez et al. (2012) attribute this low engagement of SMEs with CSR to a lack of understanding of the benefits derived from adopting social, societal, and environmental principles, as well as the prevailing notion that CSR practices are costly and thus unsustainable for SMEs with limited resources. This leads SMEs to believe that CSR is exclusively intended for large enterprises with substantial financial capacity. As a solution, Perera (2008) emphasizes the importance of active involvement from owner-managers, who are called upon to play a leading role in adopting CSR practices within SMEs.

4.2 Evaluation of CSR Implementation Across Its Key Dimensions:

4.2.1 Analysis of the Social Dimension of CSR:

The survey results related to this axis are summarized in the following table.

Table 1: Results Related to the Social Pillar of CSR

Dimension	Average	Standard Deviation
Employment and Employer-Employee Relations	4,58	0,81
Working Conditions and Social Protection	4,82	0,54
Social Dialogue	4,61	0,71
Health and Safety at Work	4,85	0,56
Human Capital Development	4,59	0,85
Summary of the Social Aspect	4,70	0,56

Source: Survey Results

From these results, it is observed that employer-employee relations are prioritized, as the surveyed SMEs ensure that all work performed for them is done by legally recognized employees or independent workers (86%), and they implement a compensation policy designed to motivate employees and offer both monetary and non-monetary benefits (81%). These SMEs also ensure compliance with various labor laws and personal data protection regulations (90%).

Additionally, the surveyed SMEs ensure that working conditions comply with current legislation (91%) and foster a high-quality work environment (86%). They actively involve staff in decisions related to working conditions (88%) and place significant importance on social protection (93%).

Regarding social dialogue, the surveyed SMEs reported that their staff participate in decision-making related to social responsibility areas (93%) and are well-represented in dedicated bodies (95%). However, only 65% of the SMEs confirmed staff involvement in the development of their overall strategy and policy.

In terms of health and safety at work, the SMEs indicated that they conduct risk assessments related to hygiene, health, and safety, focusing on hazards associated with equipment, processes, and chemicals (93%). They also ensure that employees and external stakeholders are educated about activity-related risks and provided with necessary protective measures (93%). Furthermore, they implement actions to address and prevent identified risks (94%).

For human capital development, the surveyed SMEs emphasize their commitment to enhancing the skills and employability of their staff (91%), including involving them in training choices (92%) and establishing workforce planning (79%).

4.2.2 Analysis of the Societal Dimension of CSR:

The results of the survey concerning the societal dimension of CSR are summarized in the table below :

Table 2: Results Related to the Societal Pillar of CSR

Dimension	Everage	Standard Deviation
Fair Practices in Marketing, Information, and Contracts	3,85	0,76
Protection of Consumer Health and Safety	3,35	0,45
Sustainable Consumption	2,60	0,66
After-Sales Service, Assistance, and Resolution of Consumer Complaints	4,20	0,43
Protection of Consumer Data and Privacy	4,71	0,46
Access to Essential Services	4,07	0,63
Education and Awareness	3,29	0,30
Overall Summary of the Societal Dimension	3,40	0,25

Source : Survey Results

The surveyed SMEs show a particular interest in fair practices regarding marketing, information, and contracts. Specifically, they report providing information about their activities, products, and/or services to assist consumers in their decision-making (71%). Additionally, these SMEs are committed to conducting marketing activities that ensure

honest, complete, and non-misleading communication (86%). They also promote consumer education by raising awareness about the impact of their choices on health and the environment (86%).

Regarding the protection of consumer health and safety, the surveyed SMEs report providing products and services that are safe for consumers (98%). However, despite this, 60% of them acknowledge that they do not identify consumers vulnerable to health risks and lack procedures and management systems to ensure food safety throughout the value chain. Additionally, our survey reveals that 77.6% of the SMEs do not take initiatives to improve the nutritional quality of their products.

The results concerning sustainable consumption highlight a low level of engagement from the surveyed SMEs in this area. Specifically, they appear to neglect consumer education regarding the impacts of their lifestyle choices on their well-being and the environment (92.9%), and lack commitment to programs ensuring sustainable food options for consumers (75.3%). Furthermore, these SMEs do not seem to invest in reducing the environmental impact of their products (74.1%) and do not actively encourage consumers to adopt more sustainable consumption practices (72.9%).

Despite the efforts made by the surveyed SMEs in terms of after-sales service and support (98.8%), protection of consumer data and privacy (100%), and ensuring access to their essential products and services (90.6%), health and safety do not appear to be a priority for them (61.2%). Similarly, only 52.9% report commitment to environmental protection.

4.2.3 Analysis of the Environmental Dimension of CSR:

The survey results related to this aspect are summarized in the following table.

Table 3: Results Related to the Environmental Pillar of CSR

Dimension	Everage	Standard Deviation
Integration and Promotion of Environmental Principles	2,60	0,47
Pollution Prevention	2,20	0,44
Sustainable Resource Use	2,33	0,49
Climate Change Mitigation and Adaptation	2,49	0,57
Environmental Protection, Biodiversity, and Habitat Restoration	2,45	0,56
Summary of the Environmental Dimension	2,37	0,42

Source : Survey Results

The survey results highlight a low implementation of environmental principles and values among the surveyed SMEs (95.3%). This is primarily due to the lack of an environmental management system designed to analyze the environmental impacts of their activities (96.5%).

Pollution prevention is also neglected, as it appears that the surveyed SMEs do not identify potential sources of pollution related to their activities (70.6%), provide limited awareness to their employees regarding this prevention (64.7%), and do not adopt an integrated risk approach (80%). Moreover, the majority of the surveyed SMEs do not optimize resource use, as they exhibit low efficiency rates regarding the use of raw materials, energy, and water (90.6%). Additionally, they rarely utilize renewable resources (87.1%).

Climate change mitigation is also given low priority. Indeed, the surveyed SMEs do not develop strategies to reduce greenhouse gas emissions annually (90.6%), which explains

why they do not measure their emissions (80%) and lack mechanisms to mitigate the impact of these emissions (90.6%).

The surveyed SMEs also place minimal importance on environmental preservation, biodiversity, and habitat restoration. This neglect is reflected in their failure to respect plant and animal species in the areas where they operate (88.2%) and their low involvement in local or international biodiversity preservation and restoration initiatives (82.4%). Moreover, these SMEs do not promote organic agriculture, as they do not prioritize labeled products and raw materials (89.4%) or collaborate with value chain actors, particularly farmers, to implement best practices (92.9%).

5. Analysis of CSR Implementation by SME Size

If CSR practices are observed within the surveyed SMEs, it is useful to investigate whether their engagement depends on their size. To this end, we will cross-reference the survey results on CSR actions with the size of the SMEs in our study sample.

The choice of statistical test was guided by the nature of our data distribution. Indeed, the analysis of the normality of our sample using SPSS v.23 indicated that our data did not follow a normal distribution ($p\text{-value} < 0.05$, rejection of the normality hypothesis). Therefore, we opted for the Kruskal-Wallis test, and the results are presented in the following table, with H_0 reflecting the absence of differences in the adoption of CSR dimensions among the three types of SMEs.

Table 4: Kruskal-Wallis Test Results (SME Size vs. CSR Dimensions)

	Social Dimension	Societal Dimension	Environmental Dimension
Chi-Square	6,570	6,921	1,374
Degrees of Freedom (df)	2	2	2
Sig. asymptotique	0,037	0,031	0,503
Asymptotic Significance	H_0 Rejected	H_0 Rejected	H_0 Not Rejected

Source : Survey Results

The results clearly indicate that, at the 5% significance level, the categories of SMEs (micro-enterprises, small enterprises, and medium enterprises) differ in their adoption of the social and environmental dimensions of CSR. In contrast, they respond similarly regarding the societal dimension. This aligns with Ferauge's (2019, p.5) observation: "CSR engagement is, of course, not identical across all companies."

To further understand the differences in the adoption of social and environmental principles based on SME size, we used the Mann-Whitney test, and the results are as follows:

- The test results reveal a significant difference between micro-enterprises and small enterprises for both dimensions (social: $U = 104.5$, $p = 0.015$; environmental: $U = 117.5$, $p = 0.042$). According to the mean ranks, micro-enterprises are more effectively implementing social and environmental CSR principles (mean rank micro-enterprises = 32.50; mean rank small enterprises = 21.40).

- The test also indicates a significant difference between micro-enterprises and medium enterprises concerning the environmental dimension ($U = 104.5$, $p = 0.015$),

highlighting a greater commitment from micro-enterprises (mean rank micro-enterprises = 35.82; mean rank medium enterprises = 21.87).

- In contrast to the previous results, no significant distinction was found between small enterprises and medium enterprises (social: $U = 576$, $p = 0.232$; environmental: $U = 676.5$, $p = 0.935$).

Thus, contrary to Perera's (2008) assertion that larger SMEs apply CSR principles better due to their greater awareness and benefit more from them compared to micro and small enterprises, our results show the opposite scenario. In fact, micro-enterprises demonstrate notable engagement in both the social and environmental dimensions of CSR, likely due to hierarchical proximity, even though the survey results in this area are not very satisfactory.

In summary, the following figure illustrates the survey results based on the components of CSR dimensions and SME size. Therefore, for a better analysis of CSR dimensions, it would be prudent to consider the effect of company size, particularly in the case of SMEs. This would facilitate the understanding of the formal or implicit adoption of CSR principles and also help detect elements of the contingency of CSR implementation specifics, not only in relation to company size but also industry sector. As Del Baldo and Aureli (2019) point out, CSR practices norms are generally more suited to large companies than to SMEs.

6. Conclusion:

This article provides an overview of CSR implementation within a sample of SMEs operating in the Bejaia province. The findings indicate a strong commitment among SMEs to the social dimension of CSR. They are notably engaged in the societal aspect, yet their involvement in the environmental dimension remains limited.

The preference of the surveyed SMEs for the social dimension can be attributed to its close alignment with existing Algerian regulations, such as compliance with labor conditions and social protection. Our study also revealed varied responses from SMEs towards CSR based on their size. Specifically, micro-enterprises (TPE) are more engaged in the three dimensions of CSR studied. This finding is noteworthy as it suggests that TPEs, due to their agility, adopt CSR practices more swiftly and adapt them to their specific context.

Understanding and embracing the principles of social, societal, and environmental responsibility are crucial for the successful implementation and systematization of this process. Once the importance of CSR is recognized, its implementation will require the involvement of all stakeholders, without exception.

Regarding the barriers to CSR implementation, they can be categorized into three types. First, financial barriers often prevent SMEs from fully committing to CSR, particularly in the environmental dimension (Ferauge, 2019; Perera, 2008). Second, cultural barriers arise, as SMEs engage in responsible actions either by imitation or for the publicity they generate (Idowu, 2019). Finally, regulatory barriers exist due to CSR being voluntary and lacking legal status.

Based on these findings and for a better implementation of CSR, we formulate the following recommendations:

- Promote the popularization of CSR concepts and its derivatives (social responsibility, sustainable development, environmental footprint, etc.), as our field survey has shown that SMEs engage in responsible actions informally (Perera, 2008).

- Initiate awareness campaigns about CSR to help SMEs understand the benefits of such initiatives. It's crucial for them to realize that engaging in CSR is not merely about becoming a corporate citizen, but rather adopting a philosophy whose benefits are long-term.

- Emphasize that the three dimensions of CSR (social, societal, and environmental) are complementary, not separate. The optimal combination of all three strengthens the reputation and visibility of businesses.

- Highlight the critical role of leadership (or owner-manager), especially in guiding the transition from traditional methods to more responsible practices.

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