

Small Business Social Responsibility: A Critical Multi-Level Review, Synthesis and Research Agenda

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**Small Business Social Responsibility: A Critical Multi-Level Review, Synthesis and
Research Agenda**

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Small Business Social Responsibility:

A Critical Multi-Level Review, Synthesis, and Research Agenda

Small business social responsibility (SBSR) related research is rapidly increasing in quantity but is found in divergent literatures and disciplines. It is time to offer a comprehensive review that identifies, synthesises, and integrates previous research, and highlights the knowledge gaps and the way forward. Our methodical search of the literature helped identify 115 multidisciplinary peer-reviewed academic articles appearing in high quality journals over the 1970-2016 period. Using a systematic and in-depth content analysis technique, we reviewed the articles and identified the theories used, the national contextual focus, and the methodological orientations in these articles. We also identified the predictors, outcomes, mediators, and moderators of SBSR at the institutional, organisational, and individual levels of analysis. Our review helps identify significant knowledge gaps in terms of the theoretical orientation, the national contextual focus, the core content under study, and the methods used. We offer numerous suggestions across these topics to help address the knowledge gaps and raise important questions for future research. The primary contributions of this paper are: delineating and summarising a multilevel analysis of an emerging literature on SBSR; integrating contributions from a wide range of management disciplines and geographical contexts; extracting the potential theoretical contributions in this field; and informing directions for future research. We propose a research agenda that is theoretically relevant and innovative, and calls for context- and size-aware research on SBSR using small business-specific methodologies and measurements.

Keywords: Small Business Social Responsibility (SBSR); Corporate Social Responsibility (CSR); Multi-Level Review; Theoretical Orientations; Research Methods; Future Research Directions

Small Business Social Responsibility: A Critical Multi-Level Review, Synthesis, and Research Agenda

Introduction

Research on small businesses (also referred to as small firms or small and medium sized enterprises (SMEs)) is a sub-field of management and organisation studies in its own right, and has an important presence across disciplines (Goss 2015). Through research on supply chains (Soundararajan et al. 2016), business networks (Fuller and Tian 2006), clusters (Lund-Thomsen and Nadvi 2010), innovation (Brown et al. 2007), entrepreneurship (Morris et al. 2002), family-owned firms (Campopiano et al. 2014), stakeholders (Roberts et al. 2006) and leadership (Murphy et al. 1992), the small business and its owner-manager have become a core part of the business landscape, albeit one often overlooked in favour of multinational corporations (Spence 2016). While large businesses undoubtedly have amplified individual significance and visibility, small businesses are, in fact, the most predominant organisational type, usually constituting more than 95% of private sector companies (Quinn 1997).

There is no single definition for small business (Harvie and Lee 2002). Country-, region-, or industry-specific definitions tend to evolve over time and, according to Harvie and Lee (2002), prevailing social and economic conditions play a vital role in the ways in which small businesses are defined in a specific context. Globally, small businesses are defined in several ways that invoke a diverse range of indicators, such as number of employees, investment capital, total amount of assets, and sales volume, which makes comparison between countries difficult. Adding to such complexity, the definition of small business within specific countries is often multifaceted. For example, the Indian government differentiates between manufacturing and service small businesses, while the Chinese government differentiates between township and village enterprises. Although the definitions

of small businesses differ across countries, they tend to highlight the quality of smallness, be it in terms of employment, turnover, or investment. However, size is only one of the various qualities—such as small-scale decentralisation and flat organisational hierarchy—that differentiate small businesses from large enterprises (Russo and Perrini 2010; Terziovski 2010). To enable a universal interpretation of the findings of this paper and since definitional certainty is not our primary purpose, consistent with recent research (e.g. Harvie and Lee 2002; Perrini et al. 2007; Wickert 2016; Spence 2016; Soundararajan et al. 2016), we define small businesses as firms that have no more than 250 employees, are generally independent, multi-tasking, cash-limited, based on personal relationships and informality, actively managed by owners, highly personalised, largely local in their area of operation, and largely dependent on internal sources to finance growth.

Our review focuses not on the notion of a small business in isolation, but with respect to social responsibility. In our paper, we view Small Business Social Responsibility (SBSR) as those activities of smaller organisations that result in positive social change. Terminology is important here, and since Corporate Social Responsibility (CSR) research and theory are not transferable wholesale to small businesses (Murillo and Lozano 2006), we adopt the emerging acronym of SBSR. Our definition of SBSR is thus linked to the field of CSR (which is itself contested), but is sensitive to the small business context and idiosyncrasies (Jamali et al. 2009; Wickert et al. 2016).

As shown throughout this paper, SBSR research has been receiving increased attention, with the CSR community increasingly acknowledging the limited applicability of traditional CSR approaches and studies to this important organisational form (e.g. Jenkins 2009; Wickert 2016). Among others, three well-cited special issues have been published on the topic in high-impact journals—namely, *Business and Society* (Jamali et al. 2017a), and the *Journal of Business Ethics* (Spence and Rutherford 2003; Moore and Spence 2006).

However, missing to date is a systematic review that cuts effectively across disciplinary silos and levels of analysis in synthesising knowledge in this important domain.

Accordingly, and to stimulate enhanced scholarship and provide a better sense of direction, in this paper, we offer the first thorough and systematic review of this burgeoning literature at a timely point. We specifically endeavour to answer the following questions: What constitutes SBSR activities? What are the theories that underpin research on SBSR? What are the national contextual and methodological orientations of SBSR research? What are the predictors, outcomes, mediators, and moderators of SBSR activities at the institutional, organisational, and individual levels of analysis?

Numerous researchers in the field of social responsibility (Aguinis and Glavas 2012; Aguilera et al. 2007; Lindgreen and Swaen 2010), including those of SBSR (Carrigan et al. 2016; Jamali et al. 2017a; Soundararajan et al. 2016) emphasised the need for multi-level analysis. We also accentuate the importance of the multi-level analysis of predictors, mediators, moderators, and outcomes of SBSR to gain a deeper understanding of the phenomenon of SBSR at different levels of analysis. This, in turn, can help to draw a meaningful picture of the current state of SBSR and channel attention to any knowledge gaps and novel research questions.

To maintain consistency in what we refer to as institutional level analysis, we use a definition, derived from institutional theory, in which institutions are conceived as: “social structures that have attained a high degree of resilience. [They] are composed of cultural-cognitive, normative and regulative elements that, together with associated activities and resources, provide stability and meaning to social life” (Scott 1996, p. 33). We focus on variables that address at least one of these three institutional elements. An organisational- or meso-level analysis turns attention to the firm itself thus “capturing the relationship between the organisation and its external environment (how the firm navigates the environment) and

relationships between or among parts of the firm (how the firm is organised and managed)” (Nicholls-Nixon et al. 2011, p. 1189). Thus, we focus not only on the distinctive features of small businesses, but also on the internal and external relationships that form an important part of SBSR activities. An individual level analysis is concerned with a range of aspects related to individuals and their roles within organisations, particularly when it comes to organisational behaviour and organisational performance. We study those variables related to owner-managers and employees that capture the relationship between individual level attributes and SBSR practices.

This article makes several important contributions. First, we present an authoritative multi-level review of the SBSR literature. Our review helps identify not only the idiosyncratic influential variables and expressions of responsible business among smaller firms, but also sets the stage for a second wave of research on SBSR by synthesising the main knowledge gaps and directions for future scholarship. Second, our review challenges various prevailing theoretical/conceptual assumptions in SBSR research and offers new theoretical/conceptual perspectives that can shape future SBSR research. Third, we set forth a roadmap for an informed research agenda proposing multiple enhanced directions: innovative theory use and development that attends to the situated actions (or agency) of owner-managers; a relational view of SBSR; a more sophisticated understanding of national context; addressing content related gaps at different levels of analysis; and the use of relevant and appropriate methodologies to measure SBSR. Given the important cross-fertilisation between SBSR and the broader CSR literature, our review also feeds in to management scholarship more broadly.

First, we establish the need for differentiated practice and research on SBSR. Second, we describe the method and scope of our analysis. Third, we discuss the results in terms of the theoretical evolution, method, national contextual orientation, predictors, mediators,

moderators, and outcomes of SBSR at multiple levels of analysis. Finally, we synthesise our findings and discuss our contributions before moving on to point to the indicative knowledge gaps and insights for future research.

The need for a distinctive focus on SBSR

Broadly, CSR can be defined as “a commitment to improve societal well-being through discretionary business practices and contributions of corporate resources” (Du et al. 2010, p. 8). While it is not the purpose of our paper to rehearse all the earlier claims of a distinctive small business approach to CSR, before proceeding, we establish the need for differentiated *research* on SBSR. First, as Blackburn and Kovalainen (2009) noted in a review published in this journal, small business research is clearly an international area of intellectual endeavour that requires tailored attention. Small businesses are not ‘little big firms’ and, as such, warrant attention and understanding in terms of social responsibility orientations that enables the identification of distinctions from the large firm perspective (Tilley 2000; Aragón and Iturrioz 2016). Spence (2016) summarised important differences between large and small firms as relating to contrasting forms of ownership and control (commonly, publicly traded versus owner-managed), governance and reporting (formalised, regulated versus informal, personalised ad hoc), the nature of transactions (contractual profit maximisation versus relationship- and reputation-based) and power structures (hierarchical and bureaucratic versus flat, flexible multitasking). These differences are important in practice, not least because the large firm approach to CSR (i.e. codes of conduct, auditing, sustainability reports, and standards) (Spence and Bourlakis 2009) translates poorly to small business life (Soundararajan et al. 2016). This is not because small businesses are irresponsible, but because some of their approach to social responsibility is different (Spence and Rutherford 2003) and they are poorly equipped to develop disproportionate codes, to fund compliance with standards, or to invest in marketing and in the external communication of CSR (Wickert

et al. 2016).

Second, we present a review of the extant literature's theoretical approaches and empirical findings. Previous research differentiated SBSR from CSR in terms of drivers (being personalised, reputational, and relational), content (being internally focused, local, and *ad hoc*) and key stakeholders (including the family of the owner-manager, workers, local competitors, and local community as well as the more common customers and clients) (Quinn 1997; Moore et al. 2009). Research also showed how small and large business characteristics (noted above) drive these differences and how even those stakeholders common to both types of firms are likely to influence them in different ways (Spence 2016).

Third, it is important to note the inadequacy of large-firm orientated theory for this different organisational perspective. This was robustly underlined by leading figures in the entrepreneurship and small business field (e.g. Scott and Venkataraman 2000; Blackburn and Kovalainen 2009). In terms of CSR theory, Spence (2016) argued that core CSR theory, such as stakeholder theory and Carroll's pyramid of CSR, needs to be redrawn in order to have explanatory power for small business. Hence, there is both an empirical and theoretical case to consider SBSR as a valuable field of inquiry in its own right.

Thus, we aim to compile a comprehensive review of the relevant literature on SBSR and showcase a different view of CSR. Our review is different from the existing ones in the field of CSR and SBSR. By means of our systematic search, we found five review articles (see Appendix 1 for a summary of the article selection process). One (Thompson and Smith 1991) offers a summary of the findings of eight articles published before 1991 and identified (quantitative) methodological issues and future research directions. While this is possibly the earliest review of SBSR, it is now out-dated and based on a very small pool of articles. Another article (Lepoutre and Heene 2006) studied the influence of size on social responsibility; and offered a critical analysis of the influence of personal, organisational, and

context characteristics. While this article also synthesised important insights, it was a conceptual reflection and not a systematic review. Two articles, based on a systematic review approach, offered insights on family-owned business governance theory and research (Siebels and zu Knyphausen-Aufseß 2012; Pindado and Requejo 2015). However, they focused on the general family-owned business context and did not specifically tackle small business or address the issue of SBSR. One article focused exclusively on social enterprises in general (Short et al. 2009), which we used to identify small business-related arguments in the social enterprise literature. There are some influential editorial introductory articles (e.g. Spence and Rutherford 2003; Moore and Spence 2006; Jamali et al. 2017a) and books (Spence and Painter-Morland, 2010; Spence et al. 2017) which have also contributed to shaping the SBSR research. However, they do not meet Jones and Gatrell's (2014) expectations to qualify as rigorous systematic review articles. While there are important systematic reviews of CSR studies (e.g. Lee 2008; Du et al. 2010; Maon et al. 2010) including a multi-level review of studies on CSR (Aguinis and Glavas 2012), and a multi-level review of studies on CSR in developing countries (Jamali and Karam 2016), none focus on small businesses specifically. In brief, our study is the first systematic multi-level review of SBSR, which is a timely endeavour to take stock of where we are and to ensure productive, creative growth and maturation in the field based on a critical analysis and a solid foundation.

Methodology

This article is based on information retrieved from a pool of 115 peer-reviewed journal articles published in high quality journals with impact factors (identified by an asterisk (*) in the reference list). The method, scope, and structure of our review are modelled on review articles of what we consider to be the primary field into which our study fits: CSR (e.g. Lee 2008; Carroll and Shabana 2010; Du et al. 2010; Maon et al. 2010; Aguinis and Glavas 2012;

Frynas and Stephens 2015; Jamali and Karam 2016). We critically extend these earlier studies by turning our analysis to the largely overlooked area of SBSR.

We limited our search to peer-reviewed empirical, conceptual, and review articles, and excluded books, book chapters, book reviews, and dissertation proposals. Our justification for this is that much of the work in these arenas also appeared in some form as a journal article, thus we avoided the possibility of double-counting. Also, as argued by David and Han (2004) and Newbert (2007), the quality of a review can be enhanced by focusing only on peer-reviewed journal articles. Our review focused on the period between 1970 and 2016. We used EBSCOhost, Wiley, SAGE, Elsevier, ProQuest, and PsycINFO databases to search for those articles that met the criteria for our review. Studies on SBSR use different terms to denote small business and social responsibility. To cover the wide-range of studies published under this topic, we used 25 different keyword combinations (the combination of five keywords denoting 'small business': small business, small firm, small and medium enterprise, SME, and entrepreneurship; and five keywords denoting 'ethics': sustainability, social responsibility, ethics, citizenship, and CSR) to search systematically for relevant articles. This search returned 214 articles from 44 journals with a citation impact factor. We did not discount the fact that there may be some degree of overlap between SBSR and research on topics such as small business employment relations, sustainable entrepreneurship and social entrepreneurship. Nevertheless, we concentrated only on studies that exclusively focused on SBSR.

For the content analysis, we focused only on articles published in 38 high quality journals (Appendix 1) that were recommended in the previous review articles on topics related to general management, small business, and CSR (Laplume et al. 2008; Aguinis and Glavas 2012; Frynas and Stephens 2015), small business (Nolan and Garavan 2016), family businesses (Pindado and Requejo 2015; Siebels and zu Knyphausen-Aufseß 2012) and 3* and

4* journals in the “General Management, Ethics and Social Responsibility” and “Entrepreneurship and Small Business Management” sections of the 2015 Association of Business School (ABS) journal list. This reduced our list to 115 articles. To avoid omission, we repeated our search process in all 38 journals. Our analysis is limited to papers in peer-reviewed journals in management in the English language. While there is value in other journals that may, for example, have greater relevance to practice, our primary pursuit here is reviewing high quality research published in English; hence, we followed previous review practices (Frynas and Stephens 2015) and used journal quality as a reasonable guide. Appendix 2 shows the distribution of articles on SBSR, respectively appearing in the *Journal of Business Ethics* (60), the *Journal of Small Business Management* (23), and *Business & Society* (13). Other contributions also came from journals specific to general management, entrepreneurship, and small and family businesses.

The first article recognisably on SBSR appeared in 1972 in the *Journal of Small Business Management* (i.e. McConkey 1972). Since then, the rate of publication of articles has consistently increased. More than half of the articles (64%) in our sample were published in the last decade. We also noted a recent upsurge, which we labelled the second wave of SBSR research. Between 2011 and 2016, 37 (32%) articles on SBSR also appeared more frequently in high quality journals. This highlights the increasing scholarly interest in the topic of SBSR and the pressing need for this systematic review to inform and shape a well-grounded future research agenda.

With respect to the levels of analysis, the majority of the articles focused on multi-level analysis (57%) which offers insights on variables related to all different analytical levels. Of the remaining, 19% focused specifically on the organisational level, 14% on the individual level, and only 10% on the institutional level. As small business owner-managers have to span boundaries between the micro-, meso-, and macro-perspectives on a daily basis

(see for example, Roxas and Coetzer 2012) SBSR research is perhaps more naturally suited to multilevel studies of social responsibility. However, this is also because of some degree of paucity of rigor and focus in SBSR research that we will emphasise in later sections. See Appendix 3 for a summary of the search results based upon the levels of analysis identified.

Results

In this section, we present the results of our analysis of the theories that underpin SBSR research (Appendix 4), and of the national contextual (Appendix 4) and methodological orientations (Appendix 3), predictors (Appendix 5), outcomes (Appendix 6), mediators (Appendix 7), and moderators (Appendix 8) at the institutional, organisational, and individual levels of analysis. Here we analyse and highlight the most important insights and the most significant relationships.

The theories underpinning research on SBSR

According to Lee (2008), in the 1950s and 1960s, CSR research was dominated by the theme of the social and ethical obligations of businesses. This period was also characterised by disagreements over the underlying assumptions pertaining to the economic behaviours of corporate executives and CSR practices, which led to limited theoretical development. In the 1970s, the disagreements over the purpose of business began to wane over the introduction of the enlightened self-interest model of viewing business responsibility (Keim 1978). Enlightened self-interest is an ethical philosophy that states that individuals serve their own self-interest by serving the interests of other individuals or groups. Only two articles on SBSR research were published in the 1970s. As a symptom of the embryonic nature of this

field of research, these articles offered simple descriptive accounts of SBSR activities and did not make use of any theories; nevertheless, they offered important insights into scoping SBSR activities, challenges, and opportunities.

In the 1980s, the corporate social performance model emerged to fill the void in the generally accepted conceptualisations of CSR. Lee (2008) described this as the period in which the economic and social motives of corporations were loosely coupled. At that point, studies in SBSR research still had not made explicit use of social theories to understand SBSR as the field was still in its infancy and concentrated only on scoping and establishing areas of distinction from CSR, mainly by means of quantitative surveys (e.g. Wilson 1980; Mayo 1991). Specifically, the focus was on understanding the perceptions of SBSR held by owner-managers and other stakeholders.

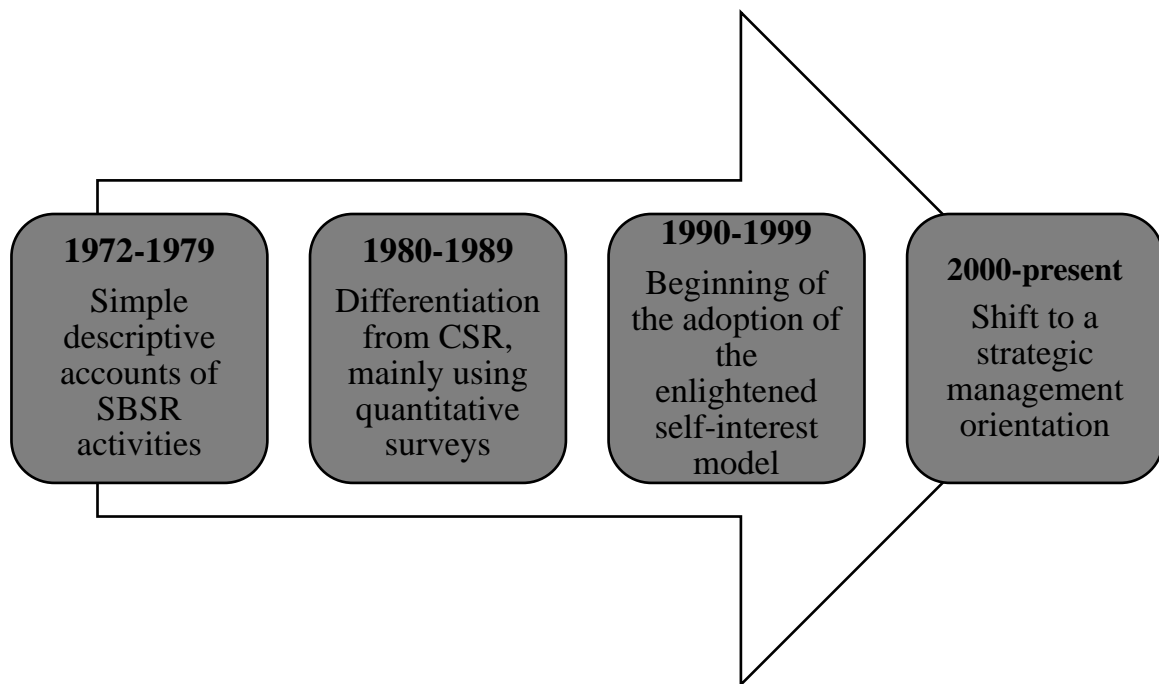
The 1990s marked the adoption of the strategic management model of CSR. During this period, to link CSR to the strategic decision-making process aimed at gaining competitive advantage, CSR research focused on market outcomes (Lee 2008). This was also when stakeholder theory was adopted, developed, and tested in CSR research. Moving away from its descriptive nature, studies in SBSR research began to adopt the enlightened self-interest model (e.g. Besser 1999). Besser (1999) tested the enlightened self-interest model using the case of small businesses in an American small town, and found a significant relationship between business success, as perceived by owner-managers, and the latter's support for and commitment to the community in which they operated.

Since 2000, CSR research focused on creating a tighter coupling between CSR and instrumental outcomes like firm and market performance. Similarly, and over the same time period, SBSR research also gradually shifted to a strategic management orientation, focusing more on strategic and instrumental antecedents and outcomes in terms of financial performance (e.g. Niehm et al. 2008), product and process performance (e.g. Jenkins 2006),

and market performance (e.g. Fuller 2006). To date, stakeholder theory, the enlightened self-interest model, and social capital theory dominate the field in SBSR research (see Figure 1 for the evolution of the theoretical orientation of SBSR research). As highlighted above, these theories are mainly used to explain the connection between SBSR practices and instrumental outcomes (e.g. financial and market performance), helping to shift the lens to a strategic management orientation (see Figure 1). Institutional theory is also gaining some traction in SBSR research. Until now, variations of institutional theory have made seven appearances (e.g. Soundararjan et al. 2016), with most of these studies focusing on small businesses in developing country contexts.

In brief, the theoretical trend we observe in SBSR research is a ‘reactive’ one. Although SBSR research is gradually evolving and developing into an independent research area, much SBSR research to date has been more carried out in reaction—either through replication, comparison, or inspiration—to the theories used in the wider CSR research context. There is a need for ‘active’ theoretical trend-setting research on SBSR, that starts with the small business perspective and is tailored to the idiosyncrasies of the small business as a central unit of analysis, rather than replicating mainstream theories more suited to the large firm prototype (e.g. Spence 2016).

Figure 1: The evolution of the theoretical orientation of SBSR research



The contextual and methodological orientations of SBSR research

Our sample shows an impressive heterogeneity in contextual and methodological orientations. In terms of geographical context, our article pool of 115 articles covers six regions and 30 countries around the globe (Appendix 4). While most articles focus on Western developed countries, 15 articles (13%) examine developing countries. In many of the papers that were included in the review, and particularly at the institutional level of analysis, the influence of context is highlighted. However, SBSR research, much like the broader CSR literature, has tended to be dominated by literature focused on North America, particularly during the early years extending from 1970 to 1990, when only three out of 23 articles published on SBSR considered other countries (i.e. the United Kingdom and Italy). After 2000, the trend shifted, with North American scholarship on SBSR gradually fading and European—including the UK—researchers beginning to mature and dominate.

The first article to focus on a non-Western country (i.e. China) appeared in 2001 in the *Journal of Small Business Management* (Au and Tse 2001). It was only after seven more years in 2008 that another article from a non-Western country (i.e. Israel) was published in an English language quality peer-reviewed journal. Since then, we have seen a slowly growing trend of SBSR research on developing countries (cf. Spence et al. 2017). There is still much we do not know about SBSR in numerous geographical contexts. Until now, most studies have tended to focus more on contextual replications (i.e. the replication of an existing study in a different context). The insights offered by these studies are important; however, there is a need for more research to drive theoretical innovations through the insights drawn from these different contexts. As we write this article, some such studies are beginning to emerge; we anticipate that they will help build a stronger basis for a truly global SBSR research agenda (e.g. Allet 2017; de Oliveira et al. 2017; Soundararajan et al. 2016).

In terms of methodological orientations (see Appendix 3), most studies (82%) were empirical, while conceptual articles (16 articles) contributed to about one sixth (14%) of the total pool. Out of the 115 articles, we identified only 5 reviews. In terms of the empirical articles, quantitative studies (42%) were represented more than qualitative (34%), with a small number of mixed method studies (6%). Because of the North American origin and emphasis common during the early periods of SBSR research, most studies on SBSR up to the early 2000s were of a quantitative nature. Until 2005, only 6 out of 41 studies were qualitative in nature. Most of these were from the UK and other European countries and were driven by the conventional methodological traditions of these regions.

After 2005, the trend began to shift, and more qualitative studies started to be published. This could be attributed to a transition in contextual focus towards a more contextually tailored methodological tradition. Yet, SBSR research still lags behind its CSR counterpart in adopting innovations in qualitative and quantitative techniques. Such

innovations are important to bring out the multi-level nuances of SBSR and establish it as a legitimate field amounting to more than a subset of CSR research. With the rapid growth in SBSR research, we can expect and certainly hope for such innovations to begin to emerge.

Predictors of SBSR

Institutional level

Small businesses share some stakeholders with large firms, which influence them to engage in SBSR; these include the government (e.g. Murillo and Lozano 2006), customers (e.g. Jenkins 2006), interest groups—such as trade unions and non-profit organisations—(e.g. Spence et al. 2000), consultants (e.g. Roberts et al. 2006), the media, (e.g. Lund-Thomsen and Nadvi 2010), and external auditors (e.g. Perrini et al. 2007). However, the idiosyncratic characteristics of small businesses mean that there are additional stakeholders influencing them to engage in SBSR; these include banks (Hudson and Wehrell 2005), microfinance institutions (Allet 2017), family (e.g. Campopiano et al. 2014), local communities (e.g. Miller and Besser 2000), religious organisations (e.g. Brown and King 1982), and large firms (e.g. Jamali et al. 2017b).

Some stakeholders are recognised as providing incentives for small businesses to engage in social responsibility. For example, Allet (2017) argued that microfinance institutions can promote environmental risk management techniques and practices among microenterprises in favourable government support contexts. Others are recognised as generators of specific constraints; Knudsen (2013) examined how private multinational buyers increasingly pressurise their small suppliers to adopt the Business for Social Compliance Initiative (BSCI) and how small suppliers, because of their resource-deprived nature, attempt to evade such pressures and continue to engage in ethically questionable practices. Hence, small businesses effectively navigate between these incentives and

constraints to obtain and maintain their reputation and image among stakeholders (Fuller and Tian 2006).

Contextual institutional pressures to engage in SBSR emerge from the activities of competitors (Brown and King 1982), particularly due to the shared sector-specific policies, norms, requirements, and governance structures found in the same industry (Vyakarnam et al. 1997). At a broader contextual level and consistent with institutional theory, the literature we reviewed also considered other institutional predictors commonly discussed in the wider CSR literature, including the influence on the forms and manifestations of SBSR of geographic locations (e.g. Smith and Oakley 1994), specific country contexts (e.g. Perrini 2006), socio-economic conditions (e.g. Fitzgerald et al. 2010), and socio-cultural contexts (e.g. Worthington et al. 2006).

Organisational level

Small businesses, irrespective of their age, are traditionally resource-dependent (Nisim and Benjamin 2008); this may eventually leave them vulnerable and dependent on large firms and other support structures. This condition can impose serious constraints on how SBSR activities are organised because, more often, small businesses "...are primarily concerned with resource constraints rather than with legitimacy" (Cardon and Stevens 2004, p. 297). For example, Nisim and Benjamin (2008) argued that the resource dependency of small businesses constrains them from engaging in grandiose SBSR activities; thus, most of their SBSR activities are small, subtle, and invisible, often being embedded into everyday practices.

Beyond resource dependency, the literature also explicates the role played by firm dynamics in influencing small businesses to engage in SBSR activities. Such variables include firm missions (e.g. Murillo and Lozano 2006), ownership structures (e.g. Cambra-

Fierro et al. 2008), positions in supply chains (e.g. Egels-Zanden 2017), and strategic orientations (e.g. Déniz and Suárez 2005). For example, based on their study of 112 Spanish family-owned firms, Déniz and Suárez (2005) argued that not all such firms are homogeneously altruistic in nature. The ways in which they maintain social responsibility depends on their strategic orientation towards it and not on biographical characteristics.

Given that organisational features constrain small businesses from engaging in SBSR activities, our review reveals that the majority of the studies at this level identified strategic or instrumental reasons as predictors of SBSR engagement. Such instrumental reasons include potential cost savings (e.g. Høivik and Shankar 2011), increasing efficiency (e.g. Williamson et al. 2006), internationalisation (e.g. Mayo 1991), market access, risk reduction, product and process differentiation (e.g. Høivik and Shankar 2011), and legitimacy (e.g. Jamali et al. 2009). For example, Høivik and Shankar (2011) argued that the small businesses located in some of the clusters across Europe adopt a systematic network approach to implementing SBSR as part of their agenda for product and process differentiation.

Individual level

In terms of owner-manager-related predictors, few studies highlighted the owner-manager's personal attributes, including personality (e.g. McKeiver and Gadenne 2005), ethnicity (e.g. Worthington et al. 2006), gender (e.g. Marta et al. 2008;), beliefs, values, attitudes and preferences (e.g. Rawlings 2011), and religious affiliations (e.g. Uygur 2009). For example, using a social capital perspective, Worthington et al. (2006) illustrated the important role played by the ethnicity of Asian owner-managers in the UK in motivating organisational responses towards demands for SBSR activities.

Additionally, the owner-managers' professional attributes—namely, leadership (e.g. Murphy et al. 1992) and vision and ambition (e.g. Peterson and Jun 2007)—are also

highlighted in the literature. For example, based on an exploratory study of the approaches, motivations, and barriers to engage in SBSR activities, Campin et al. (2013) found that small business owner-managers have a natural affinity to supporting local communities. Driven by the vision of ‘doing good’, they more often adopt philanthropic and social entrepreneurship approaches to doing business.

Beyond the personal and professional attributes of owner-managers, the extant literature also highlighted their perceptual attributes. Scholars suggested the influence of the owner-managers’ perceptions of social responsibility (e.g. Fassin et al. 2011), ethical issues (e.g. Ede et al. 2000), and stakeholders (e.g. Brown and King 1982), and of their ethical orientations (e.g. Au and Tse 2001). For example, in their quantitative study of American small business owner-managers, Burton and Goldsby (2009) found a stronger correlation between the importance attached by owner-managers to a particular dimension of social responsibility (ethical, economic, legal, discretionary, or non-economic) and the amount of time they spend with and on the issues related to the associated stakeholder groups.

Very few studies focused on the employee-related predictors influencing owner-managers to engage in SBSR activities. Such predictors include the needs, demands, and expectations of both existing employees (e.g. McKeiver and Gadenne 2005) and of future ones in terms of employment conditions; and the owner-managers’ desire to maintain better employment relations (Høivik and Shankar 2011).

Outcomes of SBSR

Institutional level

Small firms are commonly found to be close to the communities in which they are located; the articles we reviewed highlighted poverty alleviation (e.g. De Arruda and Granado 2013) and local community development (e.g. Besser 1999) as outcomes of engagement in SBSR activities. Some studies also pointed to increased compliance with local regulations and to the

potential economic benefits gained by local governments as a result of such increased compliance linked to SBSR measures (e.g. McKeiver and Gadenne 2005). In contrast, Soundararajan et al. (2016) showed how small businesses in the Indian garment exporting industry engage in 'evasion' institutional work to respond to demands from regulations and private standards. While these studies pointed to broader contextual level outcomes, most other studies on SBSR endeavoured to identify instrumental institutional level outcomes—namely, improvements in public image (e.g. Jenkins 2006), firm reputation (e.g. Fuller and Tian 2006), and social acknowledgement and recognition (e.g. Murillo and Lozano 2006). Such improvements in reputation or image lead to better relationships with a wide range of stakeholders (Russo and Tencati 2009), which, in turn, result in increased legitimacy and customer loyalty (Perrini 2006).

Organisational level

Considering the continued relevance of instrumental outcomes when trying to make a business case for social responsibility in the CSR and strategy literature, it is not surprising to see that the majority of studies focused on identifying such outcomes even in the small business literature. A few studies in this stream found a positive relationship between SBSR and financial performance in terms of increased sales (e.g. Jenkins 2006), reduced costs (e.g. Gadenne et al. 2009), and reduced transaction costs (e.g. Lindgreen et al. 2009). For example, Jenkins (2006) found that the positive uptake of SBSR and sustainable management practices through the internalisation of associated values, behaviours, beliefs, and actions result in greater social and environmental engagement and improved business performance in terms of product sales and profit generation.

In addition to explicitly measuring financial performance, the literature also gave significant importance to the non-financial outcomes of engaging in SBSR activities. A few

studies in this stream of research highlighted product and process performance outcomes—namely, product differentiation (e.g. Fischer and Groeneveld 1976), increased efficiency in management and production processes (e.g. Moore et al. 2009), and new product development (e.g. Hornsby et al. 1994)—as the outcomes of SBSR activities. Further, competitive advantages (e.g. Avram and Kühne 2008), increased competitiveness (e.g. Granek and Hassanali 2006), and firm growth (e.g. Revell et al. 2010) were also illustrated in the literature as outcomes of the engagement in SBSR activities.

While a major portion of the literature at this level focused on internal organisational benefits, a few studies attended to how firms perform in their respective markets as a result of SBSR engagement. Such outcomes include access to selective markets (e.g. De Arruda and Granado 2013) and to international ones (e.g. Mayo 1991), and attractiveness to investors or buyers (e.g. Perrini et al. 2007).

Beyond these organisational level financial and non-financial performance outcomes, studies also underlined the positive relationship between SBSR and better environmental and social performance outcomes in terms of improved working conditions (e.g. McKeiver and Gadenne 2005), waste minimisation and cleaner and safer work environments (e.g. Murillo and Lozano 2006). Still, more research is required at this level to analyse whether these non-financial benefits could lead to more tangible financial ones. However, given that the main intention of SBSR activities is to increase social and environmental performance, the narrow focus on the financial and non-financial by-products of SBSR activities is extremely concerning.

Individual level

Our review shows that very few studies emphasise the individual level outcomes of SBSR activities. In terms of owner-manager-related outcomes, the studies focused primarily on

psychological outcomes, including enhancement of personal pride (e.g. Wilson 1980), sense of achievement (e.g. Wilson 1980), and emotional satisfaction (e.g. Sen and Cowley 2013). For instance, Sen and Cowley (2013) argued that engaging in SBSR activities based upon their personal ethical and moral values gives owner-managers a sense of emotional satisfaction and encourages them to engage in more such activities.

In terms of employee-related outcomes, all of the studies emphasised improvements in aspects linked to employment relations—namely, employee loyalty, commitment and motivation (e.g. Worthington et al. 2006). While these studies focused on present employees, Perrini et al. (2007) and Jenkins (2006) found that, when effectively and appropriately communicated, SBSR activities help increase the attractiveness of a company to future or prospective employees (i.e. potential recruits).

Mediators of SBSR

Institutional level

Our review reveals that very few studies focused on understanding the factors or mechanisms that mediate the relationship between SBSR activities and outcomes. Among those mentioned in the literature, stakeholder dialogue and consumer and community perceptions are given high importance. Some studies found that engaging in SBSR activities increases owner-manager social mobility (Fischer and Groeneveld 1976) and enables an improved dialogue between small businesses and their stakeholders, leading to better stakeholder relationships (Lindgreen et al. 2009). Specifically, the studies focused only on how community (Miller and Besser 2000) and customer (VanAuken and Ireland 1985) perceptions and attitudes mediate the relationship between SBSR activities and outcomes.

Organisational level

Not a single study explicitly highlighted the variables that mediate the relationship between SBSR activities and outcomes at this level. Thus, it is evident that there is much more to be done at the organisational level of analysis.

Individual level

We found two individual level variables mediating the SBSR-outcome relationship. First, scholars found that owner-manager awareness of the environmental and social impacts of their firms result in the adoption of proactive SBSR strategies, eventually leading to better social and environmental performance (McKeiver and Gadenne 2005). Second, McKeiver and Gadenne (2005) found that the commitment of owner-managers to social responsibility improves their reputation among employees, which, in turn, leads to improved employment relations.

Moderators of SBSR

Institutional level

Similar to other variables, the studies focused more on the role played by stakeholders in moderating the SBSR-outcome relationship. A few found that the level of both financial and non-financial governmental incentive programmes moderates the SBSR-outcome relationship (e.g. Baden et al. 2011). Besides governments, the moderating effect of other stakeholders—such as customers (e.g. Spence et al. 2000) and communities (e.g. Niehm et al. 2008)—is also evident in the literature. For example, Niehm et al. (2008) found a positive correlation between the degree of firm embeddedness in the community and the strength of the relationship between SBSR activities and outcomes.

While these studies offered insights specific to particular stakeholders, a few studies focused on the moderating effect of the broad dynamics of small business stakeholders.

Roberts et al. (2006) found that, to bring about a greater SBSR engagement, stakeholders need to cooperate. Further, the SBSR-outcome relationship is also moderated by stakeholder social responsibility orientations (e.g. Tang and Tang 2012), visibility of pressuring stakeholders (e.g. Lund-Thomsen and Nadvi 2010), and the proximity of the ethical issues to the pressuring stakeholders (e.g. Vyakarnam et al. 1997).

We also identified the moderating effects of those instruments used by governments (i.e. regulations and economic incentives) and large buyers (i.e. self-regulations) to influence small businesses. For example, based on an empirical study, Clemens (2006) showed that the relationship between the environmental and financial performance of small businesses is negatively moderated by green insurer's economic incentives, so that an increase in incentives weakens the relationship.

Further, the literature also fleshed out the moderating effect of other broader institutional level variables, such as the geographical locations of firms (e.g. Thompson and Smith 1991), the nature of the industry sectors (e.g. Uhlaner et al 2012), and socio-cultural environments (e.g. Jamali et al. 2009). For example, according to Cordano et al. (2010), the relationship between environmental management programmes and environmental performance improvements is moderated by the programmes' industry specificity. The more industry-specific they are, the greater their success levels of the program i.e. improved environmental performance.

Organisational level

Moderators associated with organisational structures, resources and sizes frequently appeared in most studies at this level. Such variables include size (e.g. Preuss and Perschke 2010), availability of financial (e.g. Khan et al. 2013) and non-financial resources such as skills, capabilities (Roberts et al. 2006), time (e.g. Sen and Cowley 2013), and access to

information, tools, infrastructure and technologies (e.g. Spence et al. 2000). All these studies converge to suggest that small sized businesses, as such, lack the resources, time, information, tools, and technologies necessary to get involved in standardised and often imposed social responsibility practices (Baumann-Pauly et al. 2013). Even if they do engage in such practices, the level of access to factors like time and information moderates their SBSR-outcomes relationships.

To counter their shortages in resources, small businesses depend on the social capital they acquire through their inter-organisational supportive networks; thus, their ability to build such networks (Fuller and Tian 2006) and their relative power (Nisim and Benjamin 2008) moderate the SBSR-outcomes relationship. Fuller and Tian (2006) found that the level of a firm's inter-organisational supportive networks moderates the relationship between SBSR activities and outcomes; inter-organisational supportive networks provide the social capital necessary to gain competitive advantages through responsible behaviours.

Unlike that of formalised large firms, the governance structure of small businesses is informal, flexible, and complex (Pindado and Requejo 2015). Building on this view, a few studies highlight the moderating role played by the attributes associated with governance structure—namely, ownership structure (e.g. Campopiano et al. 2014) and the level of formalisation of governance structure (e.g. Russo and Tencati 2009). For instance, Campopiano et al. (2014) showed that family involvement in ownership positively influences firm philanthropy; at the same time, family involvement in management produces a negative effect on it thus leading to negative outcomes.

While all these studies concentrated on the moderating role played by internally focused attributes at the firm level, our review also reveals a few externally focused organisational level moderating variables. In this respect, the literature directed our attention to the moderating role played by the effective and appropriate marketing and promotional

measures (e.g. McConkey 1972) used by small businesses to increase their SBSR activities (Lepoutre and Heene 2006).

Individual level

With respect to owner-manager related factors, a few studies showed how the personal attributes of owner-managers—such as age, gender, and ethnicity moderate the relationship between SBSR and outcomes. For example, based on a study aimed at exploring the effects of family ownership on the misconduct of small firms in the United States, Ding and Wu (2014) found that small family-owned firms are less prone to commit misconduct than small non-family-owned ones. According to the authors, the main intention of family-owned firms is to achieve the trans-generational succession of moral capital; thus, they are less likely to engage in ethical misconduct.

In addition, the professional attributes of owner-managers were also highlighted in the literature. Such attributes include the owner-managers' social networks (e.g. Rawlings 2011), their sensitivity to the changes in the context (e.g. Humphreys et al. 1993), their entrepreneurial orientations (e.g. Roxas and Coetzer 2012) and their level of perceived environmental uncertainty (e.g. Khan et al. 2013). For example, Humphreys et al. (1993) found that the more sensitive an owner-manager is to changes in context, the stronger the relationship between SBSR activities and outcomes.

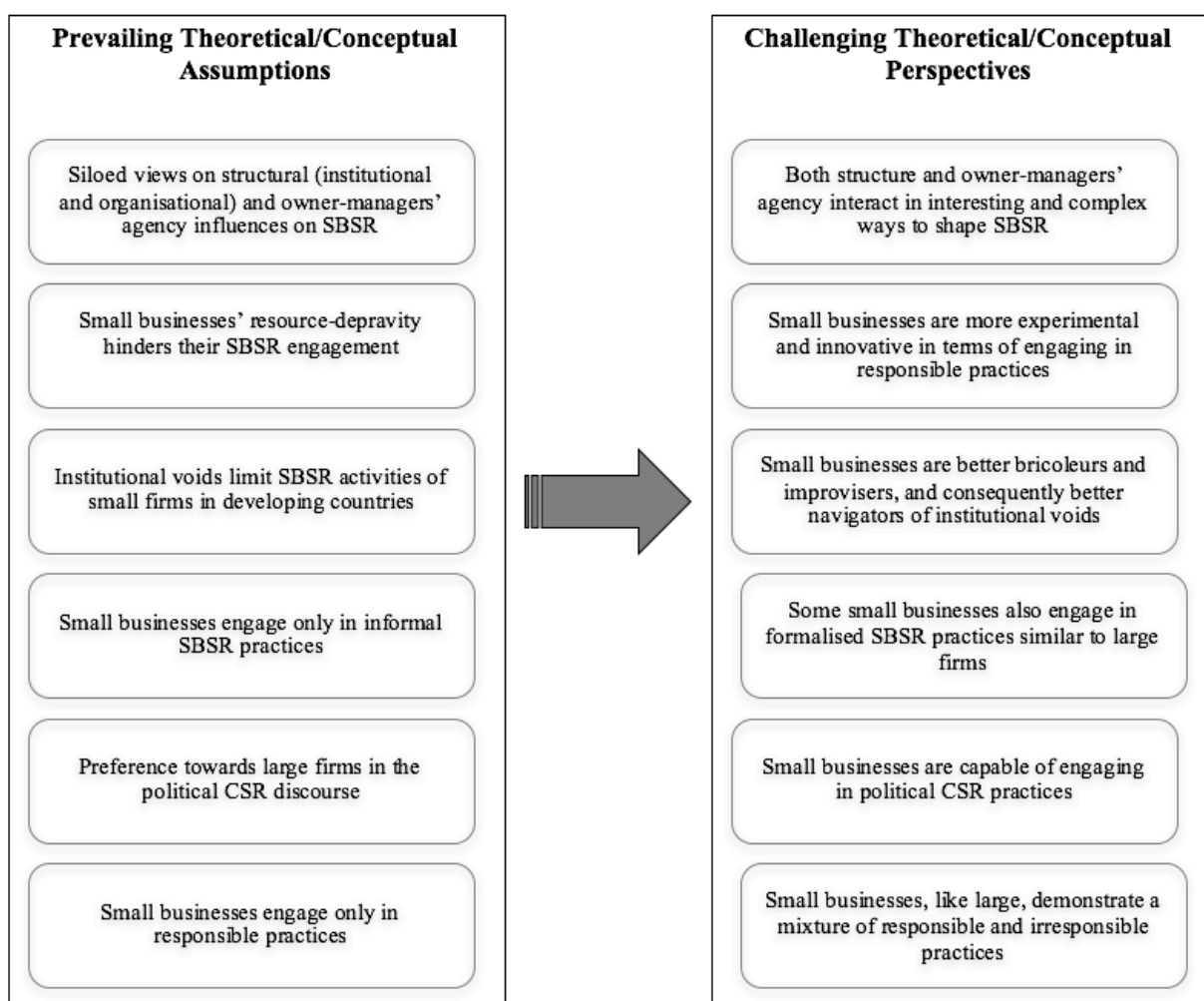
Supplementing these attributes, most studies at this level of analysis focused on the moderating role played by the owner-managers' perceptual attributes in relation to ethical issues. These factors include the owner-managers' perceptions of SBSR practices (e.g. Van Berkel 2004), ethical orientation (e.g. Au and Tse 2001), significance and awareness of ethical issues (e.g. Thompson and Hood 1993), awareness of opportunities to engage in SBSR activities (e.g. Roberts et al. 2006), and ability to diagnose and comprehend ethical

problems (e.g. Mayo 1991). For example, Borga et al. (2009) found a stronger relationship between SBSR activities and outcomes when the owner-managers' level of awareness of the benefits that can be acquired by engaging in SBSR activities is higher. Only one study emphasised employee-related moderators. Hornsby et al. (1994) found that, the higher the importance attached by employees to ethical issues the stronger the relationship between SBSR activities and relevant outcomes.

Discussion

Our multi-level review focuses on the literature specific to SBSR and synthesises the specificities of said literature, how it has evolved and matured in recent years, and the areas in which it distinguishes itself from the broader CSR literature. Through our review, we do not suggest that the variables identified are unique to small businesses; indeed, some appear in different ways in the large firm CSR literature. However, we show that the SBSR approach is idiosyncratic in nature and that such a systematic review is essential to understand it fully. We believe this endeavour to be judicious and important because it supplements the focus on large businesses found in much of the scholarship on offer pertaining to CSR (e.g. Lee 2008). By doing so, we also address the call for multi-level research on SBSR (Carrigan et al. 2016; Soundararajan et al. 2016) and, more broadly, on firm social and environmental responsibility (Aguilera et al. 2007; Jamali and Karam 2016). Our focus on small businesses opens up different and more widely relevant theoretical and empirical approaches to understanding social responsibility. In brief, the insights we gathered from this review challenge the prevailing assumptions and shed new theoretical/conceptual light on SBSR research in at least six ways, as we show in Figure 2.

Figure 2: How the review insights challenge the prevailing theoretical/conceptual assumptions in SBSR research



First, one strand of SBSR research focuses on structural influences (institutional and organisational) on SBSR practices and outcomes. An institutional level lens best captures the embeddedness of small businesses in their respective institutional contexts. Notwithstanding the potency of an institutional level lens, our review is also a stark reminder of the importance of accounting for the organisational level variables that influence SBSR practices and outcomes. In contrast, the other strand of SBSR research focuses on owner-manager agency in shaping SBSR practices and outcomes. The basic idea underlying the notion of agency is the acknowledgement of the potency of interpreting individuals between context, organisation, and response (Lawrence et al. 2009). This means that, although structural factors are at play, individual owner-managers have their own agent capability—stemming from personality or any other entity, such as role—to act individually in the social world. We need to account for this agentic capability in future SBSR research.

Hence, our findings challenge the siloing efforts of these two strands. Furthermore, they allude to the interesting and complex ways in which structure and owner-manager agency interact to shape SBSR practices and outcomes. For example, in their paper, Soundararajan et al. (2016) referenced institutional work theory (Lawrence et al. 2009) to argue that, even while being dependent on large firms, do not respond to or comply with their demands in a straightforward manner. Rather, they evade such demands in various mundane ways by engaging in what they call “evasion work”. A similar stance has been taken by numerous small business scholars (e.g. Barret and Rainne 2002; Ram and Edwards 2003); however, such a stance is very limited in SBSR research, and we need more investigation along this theoretical line of thought.

Second, SBSR research tends to assume that the resource deprivation of small businesses hinders their SBSR engagement. The insights from our review challenge this notion; while small businesses may be deprived in terms of resources such as financial and human capital, they have more relational network capital than large ones. The research shows that firms that are more networked effectively overcome financial, knowledge, and human resource constraints (Hoang and Antoncic 2003), are more embedded in a community and have better relationships with employees and other stakeholders than their large counterparts. This enables them to gain a better understanding of their stakeholders' expectations. Further, their flexible management style, informal organisational structure, relationship-orientation, and less hierarchical and more entrepreneurial nature enable them to be more experimental and innovative in terms of engaging genuinely—and not just symbolically, like most large firms - in social responsibility (Wickert et al. 2016). In addition, through their effective stakeholder engagement, small businesses also create an impact that is proportionally greater than that of large ones. Therefore, SBSR research should move away from stereotyping small businesses as resource deprived and view them as a distinctive type of organisational form with a distinctive CSR orientation.

Third, the insights on SBSR in developing countries challenge the assumption that institutional voids constrain the SBSR activities of small firms in developing countries. Institutional voids refer to a weakness or lack of the institutional arrangements that support market activities (Khanna and Palepu 1997) and are a common characteristic of developing or under-developed countries. Such contexts appear neither to prevent small firms from engaging in SBSR nor to drive them to engaging in practices inferior to those found in developed countries. SBSR practices in such contexts must be seen through a different context-specific lens. More than that, in such contexts, SBSR must be understood as a process of either bricolage (Baker and Nelson 2005)—which involves the constant

combination and re-combination of resources, institutions, and practices—or improvisation (Dickson 1997)—which involves spontaneous actions and makes use of whatever is at hand. Because of their entrepreneurial nature, informality and relationship-orientation, the small businesses in such contexts are better bricoleurs and improvisers than large ones, and are consequently better navigators of institutional voids. While entrepreneurship research has embraced these theoretical lenses (e.g. Baker and Neloson 2005; Mair and Marti 2009), SBSR research has yet to adopt them.

Fourth, our findings challenge the notion that SBSR is always informal. We found some evidence of formalised SBSR practices similar to those of large firms. These include adopting sustainability certifications, investing in environmental management systems and carbon reduction technologies, and formally reporting on their SBSR practices through sustainability reports and websites. While scholars show some level of hesitance in regard to the formalisation of SBSR (e.g. Fassin 2008), it is gradually becoming the norm among small firm communities across the globe. Also, research has shown that formalising SBSR can result in positive organisational outcomes, including improvements in stakeholder relationships (Russo and Tencati 2009) and market access (De Arruda and Granado 2013). Therefore, we call for SBSR researchers to move beyond the formal vs. informal argument and focus on how SBSR can be formalised without undermining the idiosyncrasy of small firms.

Fifth, our findings challenge the preference given to large firms in the current discourse on political CSR, which extends the boundaries of CSR to encompass public services, like healthcare and law enforcement, that are traditionally assumed to be part of the duties of governments. Our review shows small businesses engaging in political CSR practices, like developing local communities (Roth 1982) and paying living wages for workers in their developing country supplier factories (Egles-Zanden 2017). In fact, their

closeness to the general public and other stakeholders arguably makes them better candidates than large firms for political CSR (Wickert 2016).

Sixth, although SBSR research assumes that small businesses are always responsible, contradictory views are beginning to emerge that shed light on their irresponsible practices (Soundararajan et al. 2016). Like large ones, small businesses can engage in irresponsible practices such as offering poor working conditions, damaging natural resources, and evading regulations. Thus, moving beyond the somewhat rose-tinted view of small firms can create theoretical/conceptual avenues for exploring when and how they engage in irresponsible business practices.

Beyond being significant from a scholarly perspective, this article is relevant from a practical one, not least in terms of the important social role played by smaller businesses, which are generally looked upon as the starting point for the economic regeneration, employment growth, and stabilisation of troubled economies (Hamann et al. 2017). The embedded nature of small businesses—often as integral parts of local communities and extended family structures—means that they are inherently social in their orientations and perspectives (Goss 2015). These factors are pertinent across the globe but perhaps most critically so in developing economies (Jamali and Karam 2016). SBSR is a living topic that is really and critically relevant to pressing global and local problems such as poverty, social injustice, and climate change. Hence, an additional contribution of our work relates to accentuating the practical impact of a better understanding of SBSR on businesses, non-governmental organisations, governments, and societies at large.

Indicative knowledge gaps and insights for future research

We have already indicated that SBSR research has transitioned to the second wave. Whereas the initial phase—which, for chronological reasons, constitutes a large part of our review—

sought to justify the special attention paid to small businesses and established the distinctive nature of SBSR, a greater degree of sophistication and conceptualisation is emerging to take SBSR research to the next level, although substantial scope remains for greater sophistication. We identify knowledge gaps and corresponding future research directions in terms of *theory*, *national context*, *content*, and *methods*. These areas are interlinked, but we draw them out and present them systematically in this section in order to emphasise the most important respective gaps. We would thus encourage scholars to look at robustly addressing the questions highlighted in Table 1.

Table 1: Future research directions for SBSR research

Theory	<ul style="list-style-type: none"> • Which organisational theories, including CSR ones, have most relevance for SBSR? • Should new theories be developed? • What disciplines outside of organisational science could be valuable (e.g. anthropology, geography, gender studies, psychology)? • How can extant theory be developed and enhanced to help explain SBSR practices? • Which SBSR theory has potential for conceptual contributions to the wider literature? • How can we understand the interaction between structure and owner-managers' agency in shaping SBSR?
National Context	<ul style="list-style-type: none"> • What are the similarities and differences between SBSR practices in developing and developed countries? • What are the similarities and differences between SBSR practices in different developing countries? • How can we understand SBSR in informal small businesses? • What factors drive such similarities and differences? • How does context shape SBSR practices in the developing world? • What are the institutional pressures at play; what are common elements, and how do their configurations vary from country to country?
Content	<ul style="list-style-type: none"> • What is the role played by resources in defining SBSR practices? • What factors mediate the SBSR-outcomes relationship at the institutional, organisational and individual levels? • How do institutional logics relate to SBSR? • What is the relationship between politics and SBSR? • At what scale of organisational size does SBSR transition into CSR? • Why do some owner-managers show more/less SBSR engagement? • What are socially responsible workplace practices from the perspective of workers?

	<ul style="list-style-type: none"> • What role does employee perception of SBSR play in shaping organisational outcomes?
Method	<ul style="list-style-type: none"> • How can we meaningfully measure SBSR? • How can we measure small business environmental responsibility? Are distinctive metrics necessary for environmental and social responsibilities? • Do different levels of analysis of SBSR require different methods? • How can we combine multiple methods to explore SBSR from different levels of analysis? • Can we develop large-scale databases to measure small business social performance similar to those used to measure corporate social performance? • Can we use existing methods or do we need innovative ones and look to other disciplines to explain SBSR effectively? • How can we compare SBSR across nations? • Do researchers need to modify the assumptions underlying the methods used to study CSR and SBSR?

Theory

It is reasonable to aver that the use and development of theory have not been strongpoints of the existing SBSR research, which helped to establish lines of demarcation between small and large firm social responsibility; nevertheless, it is time to move beyond this reciting of differences to build more critical size-aware theory and guidance for empirical research (Wickert et al. 2016). This can be argued to be a necessary evolutionary phase for SBSR, scoping the territory and establishing that it requires a theoretical grounding distinct from what possibly exists in the broader CSR literature.

As we have shown, the theories with more than one application are institutional theory (e.g. Egles-Zanden 2017), stewardship theory (Campopiano et al. 2014), and, mostly, social capital theory (e.g. Perrini 2006), stakeholder theory (e.g. Jenkins 2006), and enlightened

self-interest (e.g. Besser 1999). Stakeholder theory is especially pertinent across the majority of CSR-related studies, and we believe that the vulnerability of small businesses to their stakeholders and the emphasis on network relationships specifically explain their value for SBSR. This is also true for those studies that employ the social capital concept, emphasising the relational and reputational aspects of small business life. Enlightened self-interest is an ethical perspective that focuses on the owner-manager as a somewhat ruthless entrepreneur, and is an approach that had some currency in the early research wave on SBSR, when assumptions were made about the (negative) moral character of the small business owner. The raft of empirical research conducted since has somewhat countered this direction, but the moral character of the owner-manager remains of focal interest.

For future studies, we advocate a much bolder and innovative approach to identifying and developing useful explanatory theory for SBSR; one that challenges the prevailing assumptions about it (see the above discussion). We do not propose that future research should continue to exist in discrete boxes of levels of analysis—although these have served us well for analysing extant research. The field's development, for example, could be helped by theoretical approaches that expand our understanding of relational theoretical perspectives and can also accommodate contextual influences. In order to develop theory endowed with explanatory powers pertinent to small businesses, a determination to go beyond the formal, bureaucratic structures of business organisation is necessary, as we alluded to in the discussion above.

Some promising examples along these lines of thought do exist in the extant literature. For example, Spence (2016) redrew core CSR theories by building on a feminist perspective—specifically, the ethics of care—to make them relevant to SBSR. She argued for the relevance to SBSR of ethics of care constructs—including meeting the needs of others, valuing emotions, and accepting partiality—and presented the importance and value of

embracing such an approach beyond the small firm context. Murillo and Lozano (2009), for example, used network theory to show how small businesses in Catalonia overcome resource and knowledge constraints on SBSR engagement by participating in organisational networks. They further suggested conditions—namely inclusion, representation and legitimacy—that are necessary for networks to promote SBSR. Demuijnck and Ngnodjom (2013), for example, explored how small businesses in Sub-Saharan Africa understand and define SBSR. They explored how SBSR practices are shaped by local philosophies like Ubuntu, which places great importance on interconnectedness and sharing.

In line with Whetten's (1989) recommendations on developing theory, we propose that including relational theory and incorporating the informal processes of small business social responsibility in theory building will better elucidate the links between structural factors and individual behaviours. Here, we point in particular to the developing country context. While conducting research in unusual contexts is by no means itself a theoretical contribution, our emphasis on developing countries encourages a feedback loop to organisational theory that, for example, acknowledges familial influence and relationships, incorporates the local community as an integral part of business life, and, importantly, acknowledges the implications of those informal businesses that may not register on formal statistics as businesses but are nevertheless part of the make-up of a region.

Additionally, given the mentioned links between small and large business research, we would expect the expansion of the theoretical perspectives relating to SBSR to also have exciting implications for large organisational studies and entrepreneurship research more generally. An alternative approach would be to take CSR theory and make it amenable to understanding SBSR; this was done, for example by Spence (2016), who applied the ethics of care to Carroll's CSR pyramid and Freeman's Stakeholder Theory, and by Wickert (2016), who reconceptualised a corporate view of political CSR in small businesses.

National Context

What seems missing from the literature are cross-national comparative studies that highlight the varying influence of different contextual environments on SBSR practice. Despite a growing consensus that ‘context matters’ (Jamali and Karam 2016), cross-country comparative analysis of SBSR is still in its infancy. Cross-national comparative research can help understand the social, historical, political, and economic contexts that shape SBSR activities across countries (Jamali 2016). Specifically, it can enable the understanding of transferable principles and approaches and practices, and can help in the development of future strategies or components thereof to interact with a wide range of actors across countries. In this respect, while it is important to identify the similarities and differences in the contextual antecedents of SBSR across developed and developing countries, it is also equally important to study the similarities and variations across and within developing nations (Spence 2017). Theories such as institutional logics (Thornton Ocasio 2008), and concepts in comparative political economy (Evans 1995; Beck et al. 2001) can help in gaining a deeper and more nuanced understanding of SBSR across national contexts. See Table 1 for suitable questions to address in this respect.

However, a word of caution is warranted here; while there is a need to deepen the understanding of SBSR in specific contexts, researchers should not be tempted to continue to produce a patchwork of narrow empirical descriptions, but rather aim at analytically probing the influence of context and using the knowledge gained for wider insights and relevance.

Content

In terms of content, more research is required to understand SBSR at the institutional level in particular. This comes across as the most under researched level; this could be because small

businesses are sometimes assumed to be like ‘fortress enterprises’ under the complete control of their owner-managers and detached from their external environments (Curran et al. 1993). This is all the more important in the age of globalisation, as businesses of different sizes (small or large) feel the pressures to integrate in the global economy, with implications for how they uptake and enact CSR. We would benefit from more information on the role that international organisations (e.g. UNIDO) can play in advancing the understanding and practice of SBSR in various contexts. We also need future research to explore the role and involvement of governments in facilitating, incentivising, partnering, or, at times, regulating or hindering CSR and how this, in turn, reflects on the uptake and expression of SBSR. Further, there is a need for contextually grounded research at the institutional level that is comparative in nature to understand the SBSR-institutional nexus and its variations across contexts.

At the organisational level, the management of human resources—i.e. workers—is an important area that could nicely intersect with internal CSR and could be more systematically explored in future SBSR research. This is all the more important given the natural affinity of small businesses to internal stakeholders and their caring and supportive internal employee management (Jamali et al. 2009). Therefore, the examination of the interfaces of CSR and HRM and of their implications for internal employee and firm level outcomes is a promising avenue for future SBSR scholarship (Jamali et al. 2015; Chiu and Hackett 2017).

Lastly, future research should try to document the differences in orientation between local indigenous firms (SBSR) and large multinational ones (CSR) – though we acknowledge that some small firms may also be international in their operations. This is particularly true given the tendency for domination of family ownership over small businesses and the distinct management orientations already noted in the literature between family-owned and non-family-owned business groups (Corbetta and Salvato 2004). Finally, research is needed on

the intersections between culture and management practices in general and SBSR practices in particular, or research at the interface of the institutional and organisational levels of analysis.

Turning our attention to the individual level of analysis, our review documents a good number of articles focusing on what Morgeson et al. (2013) referred to as the micro-foundations of CSR. More research is needed outlining the socio-psychological and cognitive dynamics underlying managerial commitment to SBSR. There is also a need to broaden the lens and examine the salience of these psychological drivers among a wider pool of employees. At this level of analysis, there is also a need to document changes in managerial knowledge/attitudes towards SBSR, particularly in relation to the strong influence of mimetic pressures tied to globalisation. We also need to understand whether these psychological drivers vary cross-nationally under the influence of culture, religion, or tradition. Theories in organisational behaviour and organisational and applied psychology, and methods such as field experiments and in-depth qualitative interviews are useful in delving deeper into these important dimensions.

Finally, future research should look for small-business-relevant insights from studies on topics like human resource management, social enterprises and sustainable entrepreneurship that can be used to further the study of SBSR and these subject areas alike.

Method

There are many ways in which SBSR research can improve methodologically. One: there are numerous proxies available to measure CSR (e.g. Albinger and Freeman 2000; Glavas and Kelley 2014). Nevertheless, scholars are yet to develop appropriate and precise instruments to measure SBSR. Current studies tend to use measures developed for large corporations, thus putting into question the validity of the results. Future research should therefore strive to develop small-business-specific metrics to gauge relevant institutional-, organisational- and

individual-level variables identified in the above review. Two: there is certainly important added value and benefit in the creation of a database to record and measure small business social and environmental performance; one similar to the KLD database that academics, practitioners, and policy-makers use to analyse the social and ethical performance of corporations across the globe. Three: expanding the focus of internal firm level research from owner-managers to include workers and family both in qualitative and quantitative studies would be enlightening. Although the owner-manager perspective is important, the voices of other related stakeholders such as employees, customers, suppliers, and communities must be taken into consideration to advance our understanding of SBSR. Four: while comparative research has the ability to offer important and substantive insights, researchers should not focus exclusively on comparing international statistical data from databases such as GLOBE. A purely quantitative approach is rarely sufficiently informative to comprehend the workings of small firms, actors, and institutions across nations. Researchers should rely more on ethnography-oriented methods to gain a deeper understanding of the cultural, social, legal, administrative, and political systems that condition the phenomena of SBSR cross-nationally. Five: as with critical analysis and theory development, it is also likely that some innovation in qualitative research methods would enhance SBSR research. As well as seeking more generalisable work, the personal and informal nature of small businesses lends itself to more narrative orientated research, perhaps including participant observation, action research, and phenomenological studies. Finally, it is important to note that some factors like cost and legitimacy were seen as both predictors and outcomes in the studies we reviewed. This double condition of simultaneity could lead to endogeneity problems. This methodological challenge must be considered in future research.

Conclusion

We conclude by noting that while this paper is primarily scholarly in content, the importance of small businesses to local and global economies, environments, and societies requires us also to reflect on practical implications. SBSR research is drawn from at least as wide a geographical spread as large firm research. We might even reasonably claim that the published research is more balanced than the mainstream literature in terms of geographical contributions. In CSR terms, social and environmental problems are most intractable and social innovations are most needed in developing and emerging economies. The typical western lens and westernised solutions that are on offer are not always sensitive to the local cultures, traditions, or understanding of the root problems. The findings of SBSR research can directly help local communities, governments, NGOs, and multinationals to understand and respond to social and environmental needs in ways that are of real long-term benefit, beyond quick public relation exercises. Attending to these issues and acknowledging the contextual and impactful nature of SBSR is an important part of our work.

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Appendices

Appendix 1: Summary of the article selection process

Process description	Articles appearing in EBSCOhost, Wiley, SAGE, Elsevier, ProQuest and PsycINFO databases
<p>Initial search for journal articles using the following keywords: ‘small business ethics’, ‘small business sustainability’, ‘small business social responsibility’, ‘small business citizenship’, ‘small business CSR’, ‘small firm ethics’, ‘small firm sustainability’, ‘small firm social responsibility’, ‘small firm citizenship’, ‘small firm CSR’, ‘small and medium enterprise ethics’, ‘small and medium enterprise sustainability’, ‘small and medium enterprise social responsibility’, ‘small and medium enterprise citizenship’, ‘small and medium enterprise CSR’, ‘SME ethics’, ‘SME sustainability’, ‘SME social responsibility’, ‘SME citizenship’, ‘SME CSR’, ‘entrepreneurship ethics’, ‘entrepreneurship sustainability’, ‘entrepreneurship social responsibility’, ‘entrepreneurship citizenship’, and ‘entrepreneurship CSR’</p>	2099 (both impact-factor and non-impact factor)
<p>First stage of filtering: a) Remove articles with no impact-factor, and b) Remove duplicates</p>	214
<p>Second stage of filtering: Fully read remaining articles to remove irrelevant articles</p>	206
<p>Final stage of filtering: Shortlist articles using following list of journals: General management (Laplume et al. 2008; Aguinis and Glavas 2012; Frynas and Stephens 2015): Academy of Management Journal, Academy of Management Review, Administrative Science Quarterly, International Journal of Management Reviews, Journal of the Academy of Marketing Science, Journal of Applied Psychology, Journal of International Business Studies, Journal of Management, Journal of Management Studies, Journal of Marketing, Journal of Occupational and Organizational Psychology, Journal of Organizational Behavior, Organizational Behavior and Human Decision Processes, Organization Science, Organization Studies, Personnel Psychology, and Strategic Management Journal. CSR (Laplume et al. 2008; Aguinis and Glavas 2012; Frynas and Stephens 2015): Journal of Business Ethics, Business Ethics Quarterly, Corporate Governance: An International Review, Business and Society, and Accounting, Organizations and Society. Small business and family business (Siebels and zu Knyphausen-Aufseß 2012; Nolan and Garavan 2016; Pindado and Requejo 2015): Entrepreneurship, Theory & Practice, Journal of Business Venturing, International Small Business Journal, Journal</p>	115

of Small Business Management, Family Business Review. Remaining journals from ABS list of 3* and 4* journals in General Management, Ethics and Social Responsibility and Entrepreneurship and Small Business Management: Academy of Management Perspectives, British Journal of Management, California Management Review, Entrepreneurship and Regional Development, European Management Review, Harvard Business Review, Journal of Business Research, Journal of Management Inquiry, MIT Sloan Management Review, Strategic Entrepreneurship Journal, and Small Business Economics	
Repeat the search process in the identified 38 journals to avoid omission	115

Appendix 2: Articles on SBSR in high quality journals

S.NO.	List of Journals	Total
1.	Business & Society	13
2.	Business Ethics Quarterly	1
3.	Entrepreneurship, Theory & Practice	1
4.	Entrepreneurship & Regional Development	1
5.	Family Business Review	2
6.	International Journal of Management Reviews	2
7.	International Small Business Journal	4
8.	Journal of Business Ethics	60
9.	Journal of Business Research	1
10.	Journal of Business Venturing	1
11.	Journal of Management Studies	1
12.	Journal of Small Business Management	23
13.	Small Business Economics	4
14.	Strategic Entrepreneurship Journal	1
Total: 115		

Appendix 3: Summary of literature search results on SBSR per publication year and per level of analysis

Publication years	Empirical						Review		Conceptual		Total
	Qual. n	n%	Quant. n	n%	Mixed n	n%	n	n%	n	n%	
1970-1979	-	-	-	-	-	-	-	-	2	100%	2 (2%)
1980-1989	1	17%	3	50%	-	-	-	-	2	33%	6 (5%)
1990-1999	2	13%	11	73%	1	7%	1	7%	-	-	15 (13%)
2000-2005	3	17%	11	60%	1	6%	-	-	3	17%	18 (16%)
2006-2010	16	43%	12	32%	3	8%	2	6%	4	11%	37 (32%)
2011 – May 2016	17	46%	11	30%	2	5%	2	5%	5	14%	37 (32%)
Level of analysis											
Institutional	4	36%	4	36%	-	-	-	-	3	36%	11 (10%)
Organisational	4	19%	8	36%	2	9%	-	-	8	36%	22 (19%)
Individual	3	19%	10	62%	2	13%	-	-	1	6%	16 (14%)
Multi-level	28	42%	26	39%	3	5%	5	8%	4	6%	66 (57%)
Grand total	39	34%	48	42%	7	6%	5	4%	16	14%	115 (100%)

Appendix 4: Summary of literature search results on theories employed, regions covered and countries covered

Theories employed (Number of occurrences)	Regions studied (Number of occurrences)	Countries studied (Number of occurrences)
Social capital theory (8) Stakeholder theory (9) Enlightened-self-interest model (5) Institutional theory (5) Stewardship theory (2) Sustainable Family Business Theory (1) Agency theory (1) Critical CSR (1) Dynamic capabilities (1) Embeddedness and social proximity (1) Feminist theory (1) Global value chains and cluster approaches (1) Hermeneutical approach (1) Instrumentalist perspective (1) Institutional entrepreneurship (1) Institutional work (1) Merton's strain theory (1) Network theory (1) Participatory approach (1) Philosophical or normative ethics theories (1) Political CSR (1) RBV theory (1) Reciprocity (1) Sensemaking (1) Socio-psychological approach (1) Stakeholder power theory (1) Strategic management theory (1) Theory of structuration (1) The theory of planned behaviour (1) Trevino's concepts of individual ethical behaviour (1) Weber's the protestant ethic and the spirit of capitalism (1) Young's concept of social connection (1) Zadek's model of CSR-based organisational learning (1)	Africa (2) North America (35) Latin America (2) Asia (14) Oceania (10) Europe (38)	Australia (9) Austria (1) Bangladesh (1) Belgium (1) Brazil (1) Cameroon (1) Canada (2) China (3) El Salvador (1) Finland (1) France (2) Germany (3) Hungary (1) India (3) Israel (1) Italy (4) Japan (1) Lebanon (1) Netherlands (3) New Zealand (1) Norway (2) Pakistan (1) Philippines (1) South Africa (1) Spain (3) Switzerland (1) Thailand (1) Turkey (1)

		UK (16) USA (33)
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Appendix 5: Summary of conceptual and empirical research on predictors of SBSR at the multiple levels of analysis

Institutional level	Organisational level	Individual level
<p>Conceptual</p> <ul style="list-style-type: none"> • Trade-related pressure (Høivik and Shankar 2011) • Family influence (Pindado and Requejo 2015; Siebels and Knyphausen-Aufseß 2012) • Stakeholder pressure (Van Auken and Ireland 1982) • Socio-cultural context (Azmat and Samaratunge 2009; Jamali et al. 2017a; Spence 1999) • Country-specific institutional requirements (Jamali et al. 2017a ; Spence and Rutherford 2003) • Socio-economic context (Azmat and Samaratunge 2009) • Industry-specific policies, norms and requirements • Competition (McConkey 1972) <p>Empirical <u>Institutional</u></p> <ul style="list-style-type: none"> • Government pressure/influence (Murillo and Lozano 2006) • Religious organisations (Brown and King 1982) • Influence of interest groups in a given organisational field (such as business or trade associations, non-profit organisations) (Spence et al. 2000) • Media pressure and scrutiny (Lund-Thomsen and Nadvi 2010) • Trade-related pressure (often from large buyers or suppliers) (e.g. Arbutnot 1997; Graafland et al. 2003; Jamali et al. 2017b; Soundararajan et al. 2016) • Pressure from lending banks (Hudson and Wehrell 2005) 	<p>Conceptual <u>Potential business benefits</u></p> <ul style="list-style-type: none"> • Potential cost savings (Høivik and Shankar 2011) • Future business opportunities (McConkey 1972; Høivik and Shankar 2011) • Market access (Høivik and Shankar 2011) • Reducing risks (Høivik and Shankar 2011) • Seeking legitimacy (Udayasankar 2008) • Drive for product and process differentiation (Høivik and Shankar 2011) <p>Empirical <u>Potential business benefits</u></p> <ul style="list-style-type: none"> • Potential cost savings (e.g. Carrigan et al. 2016; Gadenne et al. 2009; Uhlener et al. 2012; Williamson et al. 2006) • Increasing efficiency (Williamson et al. 2006) • Internationalization (Mayo 1991) • Organisational benefits (culture, survival, etc.) (e.g. Worthington et al. 2006) • Seeking legitimacy (e.g. Fuller and Tian 2006; Jamali et al. 2009) • Drive for innovation (Uhlener et al. 2012) <p><u>Firm dynamics</u></p> <ul style="list-style-type: none"> • Firms mission (Murillo and Lozano 2006) • Firm's strategic orientation (Déniz and Suárez 2005) • Owner-ship/governance structure (Cambra-Fierro et al. 2008) • Resource dependencies (Nisim and Benjamin 2008) • Dynamic capabilities (Arend 2013) 	<p>Conceptual</p> <ul style="list-style-type: none"> • Owner-managers' beliefs, values, attitudes and preferences (Carr 2003; Høivik and Shankar 2011) • Owner-managers' ethical orientation (Solymossy and Masters 2002) • Owner-managers' personality (Spence 1999) • Maintaining better employment relations (morale, turnover, loyalty) (Høivik and Shankar 2011) <p>Empirical <u>Owner-manager</u></p> <ul style="list-style-type: none"> • Owner-managers' perception of social responsibility (e.g. Campin et al. 2013; Chrisman and Fry 1982; Fassin et al. 2011; Vyakarnam et al. 1997; Wilson 1980) • Owner-managers' perception of ethical issues (e.g. Brown and King 1982; Dawson et al. 2002; Ede et al. 2000; Kearins et al. 2010; Schlierer et al. 2012; Vitell et al. 2000) • Owner-managers' perception of stakeholders (Brown and King 1982) • Owner-managers' ethical orientation (Au and Tse 2001; Burton and Goldsby 2009; Courrent and Gundolf 2009; Murphy et al. 1992) • Owner-managers' beliefs, values, attitudes and preferences (e.g. Fitzgerald et al. 2010; Quinn 1997; Rawlings 2011) • Owner-managers religious affiliation (Brown and King 1982; Thompson and Hood 1993; Uygur 2009) • Owner-managers' personality (McKeiver and Gadenne 2005) • Owner-managers' leadership attributes (Murphy et al. 1992)

<ul style="list-style-type: none"> • Microfinance institutions (Allet 2017) • Market forces (price etc.) (Cambra-Fierro et al. 2008) • Family influence (Déniz and Suárez 2005; Ding and Wu 2014) • Local community expectations (e.g. Besser 1999; Miller and Besser 2000) <p><u>Customers</u></p> <ul style="list-style-type: none"> • Customer preferences and demands (Jenkins 2006; Nisim and Benjamin 2008) <p><u>Other stakeholders</u></p> <ul style="list-style-type: none"> • Stakeholder pressure (e.g. Darnall et al. 2010; Sen and Cowley 2013) <p><u>Regulations and voluntary standards</u></p> <ul style="list-style-type: none"> • Regulations (e.g. Carrigan et al. 2016; Lynch-Wood and Williamson 2014; Williamson et al. 2006; Soundararajan et al. 2016) • Social standards or certifications (e.g. Jamali. et al 2017b; Knudsen 2013; Soundararajan et al. 2016) • Ethical codes of practice or self-regulation (Egles-Zanden 2017; Jamali et al. 2017b) • External auditors (Perrini et al. 2007) <p><u>Industry dynamics</u></p> <ul style="list-style-type: none"> • Industry-specific policies, norms and requirements (Carrigan et al. 2016; Vyakarnam et al. 1997) • Competition (Brown and King 1982; Murillo and Lozano 2006) • Regional business support networks or consultants (Roberts et al. 2006) • Peer pressure (Brown and King 1982) <p><u>Contextual/environment</u></p> <ul style="list-style-type: none"> • Geographical location (Brown and King 1982; Smith and Oakley 1994) 	<p><u>Supply chain</u></p> <ul style="list-style-type: none"> • Position in the supply chain (Egeles-Zanden 2017) <p><u>Others</u></p> <ul style="list-style-type: none"> • Environmental management systems (McKeiver, and Gadenne 2005; Perrini et al. 2007) 	<ul style="list-style-type: none"> • Owner-managers ethnicity (Thompson and Hood 1993; Worthington et al. 2006) • Other owner-managers' demographic characteristics (Hornsby et al. 1994; Muse et al. 2005; Niehm et al. 2008) • Owner-managers' gender (Marta et al. 2008; Muse et al. 2005) • Owner-managers' vision and ambition (Campin et al. 2013; Peterson and Jun 2007) • Owner-managers' commitment to Social Responsibility (SR) (Peterson and Jun 2007) • Sense of community (Niehm et al. 2008) <p><u>Employee</u></p> <ul style="list-style-type: none"> • Employees' needs, demands and expectations (McKeiver and Gadenne 2005) • Maintaining better employment relations (morale, turnover, loyalty) (Høivik and Shankar 2011) • Access to better talent (Høivik and Shankar 2011)
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<ul style="list-style-type: none"> • Country context (e.g. Demuijnck and Ngnodjom 2013; Jamali et al. 2017b; Perrini 2006) • Socio-cultural context (e.g. Uygur 2009; Worthington et al. 2006) • Country-specific institutional requirements (Roxas and Coetzer 2012; Spence et al. 2000) • Socio-economic context (Fitzgerald et al. 2010) • Economic conditions (Spence, et al. 2003) <p><u>Reputation considerations</u></p> <ul style="list-style-type: none"> • Gaining and maintaining reputation, image and publicity (e.g. Besser and Miller 2004; Fuller and Tian 2006) 		
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Appendix 6: Summary of conceptual and empirical research on outcomes of SBSR at multiple levels of analysis

Institutional level	Organisational level	Individual level
<p>Conceptual <u>Society and economic development</u></p> <ul style="list-style-type: none"> • Reduced harm to the society (Van Auken and Ireland 1982) • Local community development (Roth 1982) <p><u>Stakeholder relationships</u></p> <ul style="list-style-type: none"> • Increased public and community support (Roth 1982) <p>Empirical <u>Society and economic development</u></p> <ul style="list-style-type: none"> • Poverty alleviation (De Arruda and Granado 2013) • Local community development (Besser 1999) 	<p>Conceptual <u>Product and process</u></p> <ul style="list-style-type: none"> • Product and process Innovation (Fischer and Groeneveld 1976) • Increased efficiency of the management and production process (Moore et al. 2009; Roth 1982) <p><u>Firm performance</u></p> <ul style="list-style-type: none"> • Financial performance (Moore et al. 2009; Thompson and Smith 1991) <p><u>Market performance</u></p> <ul style="list-style-type: none"> • Attractiveness to investors or buyers (Moore et al. 2009) 	<p>Conceptual</p> <ul style="list-style-type: none"> • Increase in employee creativity (Fischer and Groeneveld 1976) <p>Empirical <u>Owner-manager</u></p> <ul style="list-style-type: none"> • Enhancement of owner-managers' personal pride (Wilson 1980) • Increase in owner-managers' sense of achievement (Wilson 1980) • Owner-manager emotional satisfaction (Sen and Cowley 2013)

<p><u>Stakeholder relationships</u></p> <ul style="list-style-type: none"> • Better stakeholder relationship (Russo and Tencati 2009) • Better relations with the general community/public authorities (Perrini 2006) • Increased public and community support (Perrini et al. 2007) • Positive stakeholder evaluation of the firm (Besser 1999) • Increased legitimacy (Spence et al. 2000) <p><u>Image and reputation</u></p> <ul style="list-style-type: none"> • Improved public image (Jenkins 2006) • Improved image among customers (McKeiver and Gadenne 2005) • Firm reputation (Fuller and Tian 2006; Jenkins 2006; Murillo and Lozano 2006) • Social acknowledgement and recognition (Murillo and Lozano 2006) <p><u>Consumers</u></p> <ul style="list-style-type: none"> • Consumer loyalty (Perrini 2006) <p><u>Government</u></p> <ul style="list-style-type: none"> • Increased compliance with legislation (McKeiver and Gadenne 2005; Rawlings 2011) 	<p><u>Environmental performance</u></p> <ul style="list-style-type: none"> • Environmental performance (de Oliveira and Jabbour 2017) <p>Empirical</p> <p><u>Product and process</u></p> <ul style="list-style-type: none"> • Product differentiation (Fischer and Groeneveld 1976) • Increased efficiency of the production process (Jenkins 2006; McKeiver and Gadenne 2005) • Increased product/service safety and quality (Miller and Besser 2000) • New product development (Hornsby et al. 1994) <p><u>Financial performance</u></p> <ul style="list-style-type: none"> • Increased sales (Jenkins 2006) • Financial performance (e.g. Cambra-Fierro et al. 2008; Clemens 2006; Niehm et al. 2008; Orlitzky 2001; Torugsa et al. 2012) • Reduced cost (Gadenne et al. 2009; Jenkins 2006) • Reduced transaction cost (Lindgreen et al. 2009) <p><u>Market performance</u></p> <ul style="list-style-type: none"> • Access selective markets (De Arruda and Granado 2013) • Access to international markets (Mayo 1991) • Reduced risk (Jenkins 2006) • Attractiveness to investors or buyers (Perrini et al. 2007) • Competitive advantage (e.g. Fuller 2006; Avram and Kuhne 2008; Cambra-Fierro 2008) <p><u>Environmental and social performance</u></p> <ul style="list-style-type: none"> • Better environmental performance (e.g. Darnall et al. 2010; Kearins et al. 2010; Uhlaner et al. 2012) • Social performance (Arend 2014) • Waste minimization (Murillo and Lozano 2006) • Cleaner and safer working environment (McKeiver and 	<p><u>Employee</u></p> <ul style="list-style-type: none"> • Employee loyalty to the firm (Besser 1999; Worthington et al. 2006) • Employee commitment (Worthington et al. 2006a) • Employee motivation (Jenkins 2006) • Reduced employee turnover (Murillo and Lozano 2006) • Employee productivity (Muse et al. 2005) • Employee growth (Muse et al. 2005) • Increased attractiveness to potential recruits (Jenkins 2006; Perrini et al. 2007)
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	Gadenne 2005; Murillo and Lozano 2006)	
	<u>Other business benefits</u> <ul style="list-style-type: none"> • Improved organisational culture (Jenkins 2006) 	

Appendix 7: Summary of conceptual and empirical research on mediators of SBSR-outcome relationship at the multiple levels of analysis

Institutional level	Organisational level	Individual level
Conceptual <ul style="list-style-type: none"> • Improved stakeholder dialogue (Fischer and Groeneveld 1976) • Social mobility (Fischer and Groeneveld 1976) • Customer satisfaction (VanAuken and Ireland 1985) Empirical Positive community perception of the firm (Besser and Miller 2004; Miller and Besser 2000) <ul style="list-style-type: none"> • Improved stakeholder trust, loyalty and understanding (Jenkins 2006; Lindgreen et al. 2009) 	-	Conceptual <ul style="list-style-type: none"> • Owner-managers' increased awareness about social and environmental impacts of the firm (Roth 1982) Empirical <ul style="list-style-type: none"> • Owner-managers' increased awareness about social and environmental impacts of the firm (McKeiver and Gadenne 2005) • Owner-managers' improved reputation among current employees (McKeiver and Gadenne 2005)

Appendix 8: Summary of conceptual and empirical research on moderators of SBSR-outcome relationship at the multiple levels of analysis

Institutional level	Organisational level	Individual level
Conceptual <ul style="list-style-type: none"> • Geographical location of the firm and associated demography (Thompson and Smith, 1991) Empirical Institutions	Conceptual <u>Finances and other resources</u> <ul style="list-style-type: none"> • Availability and access to financial resources (e.g. Fischer and Groeneveld 1976; Udayasankar 2008; Van Auken and Ireland 1982) • Other resources, skills and capabilities availability 	Conceptual <ul style="list-style-type: none"> • Owner-managers' awareness of ethical issues (Thompson and Smith 1991) • Owner-managers' personal and professional networks (Solymossy and Masters 2002) • Demographic characteristics of owner-mangers (age,

<ul style="list-style-type: none"> • Country contextual variables (Cordano et al. 2010; Lund-Thomsen and Nadvi 2010) • Geographical location of the firm and associated demography (Thompson and Hood 1993) • Institutional setting (political, legal and economic) (e.g. Allter 2015; Jamali et al. 2017a; Schlierer et al. 2012) • Government incentive programmes (financial, education, training) (Baden et al. 2011) • Socio-cultural environment (Jamali et al. 2009) • Insurers' economic incentives (Clemens 2006) <p><u>Industry</u></p> <ul style="list-style-type: none"> • Type of industry (e.g. Allet 2017; Cordano et al. 2010) • Tangibility of the industry (Uhlener et al. 2012) <p><u>Customer</u></p> <ul style="list-style-type: none"> • Customer perceptions about the firm SR motives (Spence et al. 2000) <p><u>Community</u></p> <ul style="list-style-type: none"> • Community awareness about ethical issues (Miller and Besser 2000) • Familiarity of the firm to the community (Miller and Besser 2000) • Degree of firm's embeddedness into the community (Niehm et al. 2008) • Level of community support (KilKenny et al. 1999; Niehm et al. 2008) <p><u>Other stakeholders</u></p> <ul style="list-style-type: none"> • Stakeholder cooperation (Roberts et al. 2006) • Proximity of the issue to the stakeholders involved (Vyakarnam et al. 1997) • Type and structure of relationship with stakeholders (Solymossy and Masters 2002) • Visibility of pressuring stakeholders (Lund-Thomsen 	<p>(Lepoutre and Heene 2006)</p> <p><u>Firm characteristics</u></p> <ul style="list-style-type: none"> • Size (e.g. Russo and Perrini 2010; Spence 2016) • Visibility of firm to the public (Udayasankar 2008; Van Auken and Ireland 1982) • Market power of the firm (Van Auken and Ireland 1982) <p><u>Marketing and communication</u></p> <ul style="list-style-type: none"> • Marketing and promotion measures (McConkey 1972) <p><u>Network</u></p> <ul style="list-style-type: none"> • Inter-organisational supportive networks (Spence and Rutherford 2003; Høivik and Shankar 2011) <p><u>Issue-firm relationship</u></p> <ul style="list-style-type: none"> • Ease of engagement and type of issue (Solymossy and Masters 2002) <p><u>Firm-level SR policies and activities</u></p> <ul style="list-style-type: none"> • Visibility of SR activities (Lepoutre and Heene 2006; Thompson and Smith 1991) <p><u>Governance and structure</u></p> <ul style="list-style-type: none"> • Governance structure (Pindado and Requejo 2015; Siebels and Knyphausen-Aufseß 2012) • Cluster governance (de Oliveira and Jabbour 2017) <p>Empirical</p> <p><u>Finances and other resources</u></p> <ul style="list-style-type: none"> • Availability and access to financial resources (e.g. Gadenne et al. 2009; Khan et al. 2013) • Financial performance (e.g. Burton and Goldsby 2009) • Cost of SR engagement (Baumann-Pauly et al. 2013; Lund-Thomsen and Nadvi 2010) • Other resources, skills and capabilities availability (e.g. Torugsa et al. 2012) • Access to information, tools, infrastructure and 	<p>gender education, ethnicity) (Solymossy and Masters 2002)</p> <ul style="list-style-type: none"> • Employees' skills, knowledge and efficiency (McConkey 1972) <p>Empirical</p> <p><u>Owner-manager</u></p> <ul style="list-style-type: none"> • Owner-managers' commitment to ethics (e.g. Arend 2014; Spence et al. 2000; Wilson 1980) • Owner-managers' awareness of ethical issues (Chrisman and Fry 1982) • Owner-managers' awareness of opportunities/benefits to engage in SR (Roberts et al. 2006) • Owner-managers' perception of SR (Brown 1985; Longenecker et al. 1989; Van Berkel 2004) • Owner-managers' ethical orientation (Au and Tse 2001; Campin et al. 2013) • Proximity of stakeholders to owner-managers (Courrent and Gundolf 2009) • Owner-managers' business/entrepreneurial orientation (Roxas and Coetzer 2012) • Owner-managers' ability to diagnose and comprehend ethical problems (Mayo 1991) • Significance of ethical issues to owner-managers (e.g. Thompson and Hood 1993; Thompson et al. 1993) • Demographic characteristics of owner-managers (age, gender education, ethnicity) (e.g. Ding and Wu 2014; Morris et al. 2002; Peterson and Jun 2007) • Owner-managers' personal and professional networks (Khan et al. 2013; Rawlings 2011; Sen and Cowley 2013) • Owner-managers' sensitivity to the changes in the context (Humphreys et al. 1993) • Level of owner-managers' perceived environmental uncertainty (Khan et al. 2013)
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<p>and Nadvi 2010)</p> <ul style="list-style-type: none"> • Type of stakeholders and their expectations (Russo and Tencati 2009) • Stakeholders' SR orientation (i.e. the degree to which a stakeholder holds firms' engagement in SR as important) (Tang and Tang 2012) 	<p>technologies (e.g. Roberts et al. 2006; Spence et al. 2000)</p> <p><u>Firm characteristics</u></p> <ul style="list-style-type: none"> • Size (e.g. Darnall et al. 2010; Mayo 1991; Murphy et al. 1992; Preuss and Perschke 2010) • Time constraint (Sen and Cowley 2013) • Visibility of firm to the public (Lund-Thomsen and Nadvi 2010) • Firm's age or maturity level (Ding and Wu 2014) • Firms' growth stage (Morris et al. 2002) • Entrepreneurial orientation and sensitivity to changes in the business context (Arend 2013) <p><u>Network</u></p> <ul style="list-style-type: none"> • Inter-organisational supportive networks (e.g. Fuller and Tian 2006; Murillo and Lozano 2009) • Power in inter-organisational networks (Nisim and Benjamin 2008) <p><u>Issue-firm relationship</u></p> <ul style="list-style-type: none"> • Ease of engagement and type of issue (Longenecker et al. 1989; Mayo 1991; Thompson et al. 1993) <p><u>Firm-level SR policies and activities</u></p> <ul style="list-style-type: none"> • Visibility of SR activities (Thompson et al. 1993) <p><u>Technology and innovation</u></p> <ul style="list-style-type: none"> • Capacity for product innovation (Brown et al. 2007) • Technological adoption (Brown et al. 2007) <p><u>Governance and structure</u></p> <ul style="list-style-type: none"> • Family involvement in management (Campopiano et al. 2014) • Ownership structure (sole proprietorship; partnership, dealership or franchises and family) (Campopiano et al. 2014) 	<p><u>Employee</u></p> <ul style="list-style-type: none"> • Importance of ethical issues to employees (Hornsby et al. 1994)
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	<ul style="list-style-type: none">• Level of formalization of the governance structure (Lindgreen et al. 2009; Russo and Tencati 2009) <p><u>Other</u></p> <ul style="list-style-type: none">• Amount of environmental impact created by firm activities (Perrini 2006)	
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