

The Commitment of SMEs to CSR: A Catalyst for Social Performance? Case of Industrial SMEs in Mount Lebanon

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Abstract

This article examines the link between corporate social responsibility (CSR) and social performance in small and medium-sized enterprises (SMEs) based on a survey of 803 SMEs in the Government of Mont-Lebanon. The statistical findings provide insights into the extent to which survey participants embrace a CSR approach, while also emphasizing the positive impact of CSR practices on motivation, commitment, loyalty, productivity, and the inclusion of stakeholders in the company. This investigation sheds light on the relationship between CSR and social performance, which encompasses factors such as the well-being of employees from different backgrounds and the conduct of managers and executives towards their subordinates. Social performance can be evaluated both quantitatively and qualitatively, underscoring the advantages of adopting a responsible approach for companies.

Keywords: corporate social responsibility, social performance, sustainable development, stakeholders

1. Introduction

In the context of globalization and the development of international cooperation, corporate social responsibility, known as CSR, is becoming increasingly important in business strategy (Golli, 2009). Unlike past approaches, fluctuations in the external environment of the company, and the company's position in the face of all its economic, social, and environmental changes, as well as protests against globalization, have expanded the scope of responsibility and challenge a company's ability to react effectively (Ab éhouo, 2015, p. 1). The heterogeneity of this context allows for the definition of two key terms: corporate social responsibility (CSR) and social performance (SP) (Ab éhouo, 2015, pp. 5-8).

Our main terminology finds its essence in the second response of the concept "Businessman's Social Responsibility," developed since the 1950s and popularized by Howard R. Bowen. According to Bowen in 1953, "CSR refers to the duty of businessmen to implement policies to make decisions and follow actions consistent with the objectives and values considered desirable in society" (Gond & Igalens, 2014, pp. 7-22). This involves implementing commitments and actions that do not appear to be at the core of the company's activity. The second definition was attributed in 2007 (Louche & Michotte, 2011), according to the Federal Public Service System for Programming and Social Integration of the Belgian Program, which defines CSR as "a process of continuous social and environmental improvement, voluntary, systematic and coherent, integrated into our social policy and economic processes in considerations in the overall management of the company." In this regard, CSR has emerged as an interface between the company and society and is now indispensable for the company in its future positioning in the economic, environmental, and social trilogy (Louche & Michotte, 2011).

Then, the second key term is performance, which refers to how a numerical result is obtained in a competition at the company level. Performance is the level to meet ambitious objectives. A company's prosperity must enjoy efficiency and effectiveness. It is effective in deciding on the objectives subject to it and efficient in minimizing the tools deployed in achieving the set intentions. Therefore, several types of performance are listed: financial performance, economic performance, organizational performance, and social performance, which reflects a company's commitment to the environment, people, and culture. The rest of this article will show that CSR tools can be used to assess a company's social performance (Perfactor Corporation, 2022).

In this sense, CSR has become an increasingly important global concern because of the value it brings to the company itself, the HR function, and the external environment. It is considered a means to ensure the sustainability of the company in the medium and long term by influencing its management strategy to anticipate and manage

economic, social, and environmental risks, while motivating employees and ensuring their satisfaction and well-being in the workplace (Chamber of Commerce and Industry, 2022). In Lebanon, the industrial sector has faced a financial and economic crisis, characterized by currency devaluation and a decrease in purchasing power, as well as a health crisis that has impacted employee attitudes, the work environment, and industrial activity. It is therefore interesting to consider how the adoption of an CSR strategy by Lebanese SMEs in this period of crisis can remedy these negative impacts on employees' attitudes toward their organizations.

From this preamble, this article develops the following issue: Does the adoption of CSR in the context of Lebanese SMEs contribute to improving the social performance of companies? Case of industrial SMEs in Mount Lebanon.

This article aims particularly to see how CSR positively impacts employee motivation, satisfaction, and well-being. It first addresses the literature review regarding CSR and social performance. It then develops the field and research methodology before later focusing on the results obtained and a discussion of these results.

2. Literature Review: CSR & Social Performance

2.1 Corporate Social Responsibility (CSR) and Social Performance

The CSR is defined as: "the mode of evolution that endorses the requirements of current genesis without any mitigation of future ascendancy and referring to 2 intrinsic concepts: the first dates back to the primordial needs which it is appropriate to address in the first place, the other refers to the limits imposed by the current government of our technology and our social organization on the environment's capacity to meet present and future requirements" (Swanton, 2015; Fournier, 2021).

According to Louart (1996), (Faivre, 2016, pp. 21-22), PS refers to "The combination of the two terms performance and social. He simply specifies that the first reflects the scale of quantification or evaluation and the second the human and its complexity". Social performance therefore refers to the quantitative and qualitative level of results achieved by a firm in relation to its social climate, such as the well-being of various workers at work and the processes of managers towards their employees. It also aims to assess the relationship between the measures and results of social policies implemented and the circumstances of these policies on the overall performance of the firm, (Youmatter Consulting, 2021). After the history and definition of the two concepts, the following discusses the convergence and divergence of the two terms at the organizational level.

Corporate Social Responsibility (CSR) and Social Performance (SP) are interconnected concepts that enhance both organizational outcomes and employee well-being. CSR focuses on integrating social and environmental responsibility into business strategies, while SP evaluates the qualitative and quantitative impact of these efforts on workplace conditions, such as employee satisfaction, diversity, and well-being. Originating from U.S. research in the 1970s, both concepts align on key principles, with CSR providing strategic frameworks and SP offering measurable outcomes. CSR fosters employee engagement, loyalty, and motivation by promoting work-life balance, diversity, and safety, which in turn improve organizational performance. Through effective implementation, CSR acts as both a competitive advantage and a management tool that strengthens stakeholder relationships, enhances reputation, and ensures sustainable development.

2.2 Relationship Between CSR and SP in Organization

The initial studies of both concepts originate from the United States and date back to the 1970s. According to Carroll (1979), Wartick and Cochran (1985), and Wood (1991), two concepts emerged from their research work: CSR and SP (social performance of companies), following the creation of CSR in 1950. While developing SP as a three-dimensional intersection, it shows that the abstraction of social performance is undoubtedly applied using a business approach based on the relationships of an organization with the stakeholders according to Carroll (1979), (Germain & Trébuchet 2004, Berlan & Dohou 2007), (Faivre, 2016, p. 23), which are:

- Principles of social responsibility, in line with the objectives pursued by companies through CSR;
- Philosophy of responses to social problems;
- Social space in which the company is involved.

2.2.1 Convergence in the Social Field

Both concepts refer to the way a firm governs its CSR while illustrating the social dimension of an organization's performance, recognized as essential, and based on social indicators that comply with the 7 central questions of ISO 26000.

According to Morin, Savou, and Beaudin's organizational performance prototype, the recovery rate of indicators

from the social component is significant enough to validate the convergence of the two concepts in the social context (Issor, 2017, pp. 100-103). This is because the only divergences relate to employee performance indicators (PS9, PS10, PS11), and those related to diversity and equal opportunities (LA10, LA11) present in the CSR model and absent in the organizational performance model (Saulquin & Schier, 2007). Therefore, social performance refers to quantitative criteria related to accounting, and qualitative criteria such as social conditions, where the analysis of quantifiable data provides concrete support that can illuminate temporary qualitative postulates, such as the efficiency of the recruitment process, worker profiles, employment contracts, number of workers who have benefited from training, etc. (YouMatter Consulting, 2021).

2.2.2 Complementarity in Operational Terms

Complementarity refers to how CSR is managed, which allows us to question "Are we performing well?" It is in this sense that performance acts as a management tool, in the procedure of how things are done and worked on (corporate social responsibility and performance complementarity or substitutability?, 2007, pp. 57-65). The success of this procedure relies on the motivation of employees and giving meaning to work, good communication, the development and promotion of skills and expertise, and a well-defined aim that corresponds to the success of a CSR strategy (Half, 2019). However, the overlap of PS and CSR on this level is reflected in the creation of a conducive, socially favorable work environment, which can be measured by the two indices of social performance. The first is the IBET, 'the well-being at work index,' a scientific measure of comfort in the workplace, and the IPS, 'social performance index,' for maximum control of well-being at work (Groupe APICIL, 2018).

2.2.3 Alignment of CSR Benefits With Performance in the Social Context

CSR provides a competitive differentiator and allows cost reduction (Njaya, 2014) while instilling a sense of responsibility in management practices and enabling cost reduction, thus allowing the organization to be performant and further develop in CSR in terms of overall performance, while enabling CSR to address social and environmental challenges through firm actions (Pluchart & Uzan, 2019). However, CSR promotes a healthy social climate, promotes diversity, employee comfort, raises awareness among employees about environmental and social issues, and involves them in relevant decisions through employee representatives (Pelos, 2022). Therefore, CSR optimizes a firm's performance by positively influencing the strategic approach deployed, the obligation and questioning of development coherence, the consolidation of relationships with stakeholders and employee retention, CSR being a root of neologism, a responder to clients, and reassuring investors and enhancing reputation (Pluchart & Uzan, 2019).

2.2.4 Benefits of Implementing CSR on Employees

This section is supported by surveys conducted by Cone Communication and carried out by the University of Paris Dauphine with the support of AFNOR (French Standardization Institute) and IEMA (Institute of Environmental Management and Assessment).

- *CSR: a factor of employee motivation and satisfaction*

According to a study by Cone Communication, CSR stimulates the recruitment and hiring of employees, with more remarkable results among candidates. In fact, employees are more likely to be hired when an entity emphasizes specific CSR values and programs, such as (>50% adhere to a socially responsible establishment). Furthermore, it has been shown that CSR deployment promotes loyalty and employee retention (more than 70% have shown loyalty to their managers committed to CSR), (Fournier, 2022).

A study published by the Institute for Environmental Management and Assessment (IEMA) surveyed a group of over 1,000 CSR, SD, and environmental professionals worldwide about their job satisfaction and found that they had an average score of 7. In Great Britain, 75% of employees reported job satisfaction, with 82% in the field of CSR and sustainable development, (Blanc, 2016, pp. 6-18).

Another study by Rutgers University in the United States revealed that employees directly involved in sustainability and CSR have doubled their work in projects with a positive impact compared to 25% of employees not directly involved in these issues (Fournier, 2020)

- *CSR as a tool for improving employee well-being*

Employee well-being in a company corresponds to the psychological, physical, and social state of an employee in their work environment. It is difficult to measure and involves a balance between professional demands and personal resources of the employee. Many factors can influence well-being at work, such as relationships with colleagues, stress levels, working conditions, work organization, and career prospects. Integrating a socially responsible

approach, namely Corporate Social Responsibility (CSR), can impact these factors. Employee well-being is a subjective feeling of satisfaction and personal fulfillment, which can be perceived collectively or individually. It is closely linked to Quality of Work Life (QWL) and cannot be measured by indicators or figures. It is influenced by six key factors, (Marina, 2020):

- Social relationships at work,
- Job content,
- Physical environment during tasks,
- Career development,
- Achievement and professional fulfillment,
- Balance between personal and professional life.

The modification of these 6 key factors, brought about by the implementation of Corporate Social Responsibility (CSR), reveals its significant role in improving well-being at work, in connection with, (ORSEO, 2022):

- Engagement: Integrating responsible practices into the strategy strengthens employees' engagement, as they will generally feel proud to belong to a responsible company;
- Encouraging this commitment: The opportunity to organize various actions to involve employees more in CSR projects, such as voluntary initiatives or sustainable development initiatives;
- Quality of professional life: by promoting a healthy balance between personal and professional life, promoting diversity and inclusion, and ensuring health and safety in the workplace, CSR can effectively contribute to improving quality of work life;
- Your company's image: by engaging in a CSR approach, you can benefit from a strengthened reputation that will attract talent and retain customers;
- Promoting work-life balance: implementing flexibility policies (working hours, teleworking, leave) to best reconcile professional and personal obligations;
- Promoting diversity and inclusion: CSR engagement helps to establish an inclusive work environment that values both diversity of profiles and cultures; it also promotes equal opportunities for all;
- Improving health and safety at work: Taking necessary measures to ensure the health and well-being of employees (appropriate training, personal protective equipment, ergonomic improvement of workstations, and impeccable hygiene in our premises).

Finally, communicate transparently to inform, regularly and clearly, employees as well as stakeholders of the results obtained and the upcoming objectives regarding CSR actions.

The benefits of a good implementation of Corporate Social Responsibility (CSR) are reflected in the Human Resources Management strategy and significantly improve employee satisfaction. Indeed, internal development, which is the main objective of CSR, constitutes a fundamental axis to ensure sustainable development (DRH.ma, 2023). However, it is important to provide operational justification for the notion of engagement and job satisfaction. This justification is based on a more solid theory based on the theory of social exchange. According to this theory, CSR sends signals to employees indicating that their company is benevolent and cares about their well-being. Thus, employees feel obligated to reward their company's best initiatives with positive attitudes and behaviors that create more value (Cropanzano and Mitchell, 2005), (Danielle, 2022, p. 1305). According to a study conducted by Rutgers University in the United States, CSR promotes employee engagement and well-being (employee motivation and satisfaction) in an organizational environment (Fournier, 2022). In this perspective, it is essential that programs implemented as part of CSR meet employees' expectations so that they can find job satisfaction while demonstrating increased commitment to their companies. Therefore, it is crucial to pay particular attention to an optimal implementation of CSR, as it offers not only several strategic advantages for human resources but also promotes their professional development (Danielle, 2022, p. 1305).

This study aims to explore the relationship between employee engagement in Corporate Social Responsibility (CSR) initiatives and well-being in the workplace within the context of a Small and Medium-sized Enterprise (SME). It further examines how socially responsible employee involvement influences job satisfaction, shedding light on the extent to which active participation in CSR initiatives enhances employee fulfillment. Additionally, the research investigates the outcomes of adopting a CSR approach and its impact on employee motivation, with a focus on how these practices contribute to creating a positive and productive work environment within SMEs.

3. Research Methodology

The research field consists of Lebanese SMEs, which represent nearly 95% of total enterprises, 33% of GDP, and 45% of the workforce in Lebanon. The Central Bank of Lebanon defines SMEs as companies with annual turnover below 15 billion Lebanese pounds, while Kafalat, a renowned national incubator and support, defines SMEs as startups with fewer than 40 employees (Gemayel, 2022) (Gemayel, 2022).

The financial crisis in Lebanon, which began in 2019, has had a significant impact on the country's SMEs. The crisis was caused by a series of factors, including high public debt, endemic corruption, and poor economic management. It led to a devaluation of the Lebanese pound, hyperinflation, increased unemployment, and a reduction in the purchasing power of the population (Kobeissi et al., 2021).

Lebanese SMEs have been particularly affected by the crisis and suffer from a persistent lack of government intervention and support, an economy based on services that is poor in manufacturing innovation and exports, in addition to ongoing sectarian and political conflicts, and, above all, funding difficulties that significantly hinder the development of any new business (Gemayel, 2022).

In this article, we limited our study to SMEs operating in the industrial sector in the Mount Lebanon region.

The research topic was approached using a quantitative research method through a questionnaire divided into two themes: the first theme deals with CSR at the company level, and the other marks CSR at the personnel level. The target population in this research consists of industrial SMEs in the governorate of Mount Lebanon. However, the official website of the Lebanese Ministry of Industry offers on its official website the directory of export and industrial companies in Lebanon. Therefore, the sample of this research is formed of 803 industrial SMEs in the Mount Lebanon region.

The questionnaire was sent over a period from the beginning of February 2023 to the end of May 2023, through a link created on Google Form sent to the email addresses of SMEs that form the research sample. Among the 803 questionnaires sent, 280 responses were collected, representing a response rate of 34.87%. This rate is validated in terms of the legal nature of the surveyed unit where (34.87% is greater than 33%), (Average survey response rate with Trustmary, 2022), feasibility with (20% < 34.87% < 37%), (What is the average survey response rate, 2023), and in terms of the percentage of distribution channels, by Mail with (34.87% > 34.2%), and by URL, website with (34.87% > 26.2%) (Aubagna, 2021). The collected data are processed by the SPSS software using statistical tests: cross-tabs, Chi-Square tests and Fisher exact test in order to interpret the following research hypotheses:

H1: Employee engagement in CSR impacts their well-being at work in an SME.

H2: Socially responsible employee involvement influences their satisfaction in an SME.

H3: The outcome of a CSR approach affects employee motivation in an SME.

4. Results

Table 1. Association between the socially responsible approach and the independent variables

Independent variables	Socially Responsible Approach		P value
	Yes (count)	No (count)	
Mastery of social and environmental risks	Yes	132	<0.0001
	No	4	
Integration of environmentally friendly manufacturing processes ^a	Yes	86	<0.0001
	No	54	
Respect for hygiene and safety conditions	Yes	102	0.002
	No	38	
Positive attitude towards socially responsible practices ^a	Yes	123	0.001
	No	17	
CSR practices make sense in your professional activity ^a	Yes	133	0.001
	No	12	

Chi Square Test, ^aFisher Exact Test is used

P < 0.05 is considered significant

The results presented in Table 1 show that industrial SMEs (Small and Medium-sized Enterprises) that adopt socially responsible approaches effectively manage social and environmental risks both internally and externally. Specifically, 132 out of 280 respondents who adopt CSR (Corporate Social Responsibility) practices manage these risks, whereas 135 out of 280 respondents who do not adopt socially responsible approaches fail to manage these types of risks. The Chi-Square test in Table 2 reveals a Sig value < 0.05 , indicating a significant relationship between the adoption of socially responsible approaches and the management of social and environmental risks, supporting Hypothesis 1 (H1).

The table illustrates the results of the cross-tabulation between the adoption of a socially responsible approach and the integration of environmentally friendly manufacturing processes. The results indicate that the adoption of socially responsible approaches encourages industrial SMEs to integrate environmentally friendly manufacturing processes for both the internal and external environment. Specifically, 86 out of 280 respondents who adopt socially responsible practices have integrated such processes, while 80 out of 280 respondents who do not adopt these approaches have not. The Chi-Square test in Table 4 shows a Sig value < 0.05 , implying a significant relationship between the adoption of socially responsible approaches and the integration of environmentally friendly manufacturing processes, further supporting Hypothesis 1 (H1).

Also it shows the relationship between the adoption of a socially responsible approach and the respect for hygiene and safety conditions. The results indicate that SMEs adopting socially responsible approaches are more likely to respect hygiene and safety conditions, with 102 out of 280 such SMEs doing so, compared to 64 out of 280 SMEs that do not adopt these approaches. The Chi-Square test indicates a Sig value < 0.05 , confirming that the adoption of socially responsible approaches by SMEs encourages them to respect hygiene and safety conditions in the workplace, reinforcing Hypothesis 1 (H1).

It reveals that 123 respondents have a positive attitude towards CSR practices in their professional activities, while only 17 respondents have a negative attitude. Meanwhile, 134 respondents are not satisfied with their work in SMEs that do not adopt CSR practices. This suggests that CSR practices have a positive impact on employees' attitudes towards their activities in an SME. The Chi-Square test, with a Sig value < 0.05 , confirm that employee involvement in CSR positively impacts their job satisfaction in a socially responsible SME, supporting Hypothesis 2 (H2).

It shows that 133 respondents find CSR practices meaningful in their professional activities within an SME committed to CSR, whereas only 6 respondents do not find them meaningful. This indicates that adopting a CSR approach positively impacts employee motivation in their professional activities. The Chi-Square test results in Table 10, with a Sig value < 0.05 , confirm that a CSR approach in an SME has a positive effect on employee motivation in the workplace, supporting Hypothesis 3 (H3).

Hypothesis 1 (H1): Employee engagement in CSR impacts their well-being at work in an SME.

The results show that adopting CSR practices in SMEs leads to better management of social and environmental risks, respect for hygiene and safety conditions, and integration of environmentally friendly manufacturing processes, confirming a positive impact on employee well-being.

Hypothesis 2 (H2): Socially responsible employee involvement influences their satisfaction in an SME.

The results indicate that employees involved in CSR practices have a positive attitude towards their professional activities, confirming that CSR involvement influences their job satisfaction.

Hypothesis 3 (H3): The outcome of a CSR approach affects employee motivation in an SME.

Finally, the results demonstrate that employees find CSR practices meaningful in their professional activities, confirming that a CSR approach positively affects employee motivation.

The analysis of the Chi-Square test results supports all three hypotheses, showing that CSR practices in SMEs positively impact employee well-being, satisfaction, and motivation.

5. Discussion

The survey results support the research hypotheses. Firstly, the statistical data analysis shows that a company adopting a CSR approach is capable of managing and preventing social and environmental risks both internally and externally. Furthermore, it integrates ecological processes into its production activities, creating a healthy work environment that complies with hygiene and safety standards for employee well-being, thus validating hypothesis H1. Secondly, a socially responsible company satisfies employees who demand a positive attitude towards their work, framed by a CSR approach, validating hypothesis H2. Finally, the results indicate that a socially responsible company gives meaning to its employees' professional activities, thereby validating hypothesis H3.

5.1 Comparison of Results With CSR and PS Theories

According to a Cone Communication study (Fournier, 2022), CSR accelerates employee engagement and motivation in companies that integrate a CSR approach. Additionally, a Korn Ferry study shows that three-quarters of employees are disappointed in the absence of CSR engagement, validating a real sense of commitment to a CSR approach. Furthermore, a study conducted by Paris Dauphine University with AFNOR support demonstrates that employee integration within a CSR perspective enhances their productivity and engagement (Fournier, 2020), as evidenced by the survey results. However, the study also shows that consultations are more abundant with external stakeholders than internally, and there is a low representation of staff on the board and in internal discussions, with minimal involvement of the HR director at this stage. There is also a lack of significant integration of CSR objectives in salary policies and derivatives, with CSR not considered a differentiating factor in management control, contradicting the study by Laufer and Silvera (Garner, 2010, pp. 4-12), which shows that implementing CSR practices allows for agreements on professional equality and equal communication both internally and externally. On the other hand, the survey results align with the study by Laufer and Silvera (Garner, 2010, pp. 4-12), which indicates that a CSR approach facilitates balanced gender representation and establishes a representative body responsible for disseminating CSR functions internally.

6. Conclusion

In conclusion, the descriptive and the bivariate analysis of the data and the cross-referencing of variables with CSR practices in SMEs reveal that the majority of SME representatives who are familiar with the CSR concept engage in sustainable development policies and show a genuine sense of involvement in CSR practices. It is not necessary to have a dedicated department for these functions. Moreover, the study results demonstrate that adopting CSR practices, especially employee engagement in these practices, impacts their well-being at work, job satisfaction, and motivation in SMEs.

From a managerial contribution perspective, the study highlights the importance of deploying CSR in SMEs and its favorable impact on employees. SME leaders, who play a central role in managing these businesses, will be encouraged to adopt CSR practices and promote social practices within their companies. To achieve this, it will be essential to provide CSR training for employees and managers to raise awareness of CSR issues.

However, the study has limitations, including a limited research duration and slow response times. Additionally, a prior qualitative analysis could have further deepened the results. Despite these limitations, the results pave the way for new research avenues, such as a comparative study with another field to identify differentiations, action research on the applicability of the combinatorial model, or the launch of a new research question: "*Does the adoption of CSR practices in government management positively impact the tourism sector in Lebanon?*".

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Authors' contributions

Ricardo BADRAN, Dr. Danie KHAWAJA and Dr. Josiane ABI KHATTAR were responsible for study design and revising. Ricardo BADRAN was responsible for data collection. Ricardo BADRAN drafted the manuscript and Dr. Roger MAROUN and Dr. Dunya NOHRA was responsible for statistical analysis, Dr. Danie KHAWAJA and Dr. Roger MAROUN revised it. All authors read and approved the final manuscript.

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No additional data are available.

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