

# FROM PERCEPTION TO PRECISION: THE INSIGHTS OF SMALL AND MEDIUM-SIZE ENTERPRISES INTO CORPORATE SOCIAL RESPONSIBILITY AND MEASUREMENT SCALE VALIDATION

OŁEGS NIKADIMOVŠ<sup>1</sup>

University of Latvia (Latvia)

## ABSTRACT

This study assesses the role of corporate social responsibility (CSR) in small and medium-size enterprises (SMEs) by reviewing 39 recent significant studies. The theoretical foundation of the reviewed studies serves as the basis for the research instrument designed to assess CSR practices and their impact on the competitive advantage of SMEs. A pilot study involving 102 Latvian SME respondents was conducted to validate the research instrument's reliability across four scales: competitive advantage, reputation and financial performance, CSR domains and impact, and CSR challenges. The results indicate very good or excellent internal consistency, with Cronbach's alpha values between 0.846 and 0.923. The findings demonstrate that SMEs continue to adopt CSR practices, recognising their strategic benefits which include innovation, operational efficiency and improved reputation. However, challenges such as resource limitations and stakeholder pressures remain important. This validated instrument establishes a foundation for further large-scale studies to explore CSR's influence on the sustainability and competitiveness of SMEs, emphasising the need for tailored strategies, government support, and effective tools for evaluating CSR impact.

KEY WORDS: *corporate social responsibility, small and medium enterprises, competitive advantage, sustainable development, responsible business.*

JEL CODES: M14, Q01, L25.

DOI: <https://doi.org/10.15181/rfds.v46i2.2734>

## Introduction

Corporate Social Responsibility (CSR) in European small and medium-size enterprises (SMEs) has developed substantially, aligning with the growing focus on sustainable development and ethical business practices (European Commission, n.d.). The Publications Office of the European Union (2021) indicates that approximately 97% of SMEs in 15 EU member states and three candidate countries (Turkey, Serbia and North Macedonia) participate in CSR activities; however, self-reporting frequently results in overestimations. Nielsen Holdings (2014) reports that 55% of global consumers are willing to pay a premium for products from companies that demonstrate social and environmental responsibility, indicating that CSR improves trust and loyalty. CSR enhances SME competitiveness by improving the company's image, employee motivation, cost efficiency, risk management, and market position (Knudson, 2018). Strategic CSR, integrating environmental and social considerations, offers greater benefits than reactive, compliance-driven CSR. SMEs mainly prioritise CSR initiatives in decent work (80.2%), consumer issues (71.7%), and environmental actions (70.7%), which benefit their operations directly (Publications Office of the European Union, 2021). However, facets such as human rights (55.5%), community involvement (54.8%), organisational governance (64.1%), and supply chain responsibility (66.4%) are less addressed by SMEs, as they might require additional capacity or investment, or they are perceived

---

<sup>1</sup> Oļegs Nīkadimovš – PhD candidate in economics and social sciences, Faculty of Economics and Social Sciences, University of Latvia

Scientific interests: corporate social responsibility, competitive advantage, sustainable development

E-mail: [olegs.nikadimovs@lu.lv](mailto:olegs.nikadimovs@lu.lv)

ved as less relevant to SME activities. Large corporations are required to disclose their social and environmental impacts under the Corporate Sustainability Reporting Directive (CSRD), whereas SMEs are not included in this mandate (European Union, 2022). The European Financial Reporting Advisory Group (EFRAG) has developed simplified reporting standards for publicly listed SMEs and voluntary standards for non-listed SMEs and micro-enterprises to enhance their reporting processes. The guidelines aim to minimise the bureaucratic burden, align with sustainability objectives, and improve the competitive advantage of SMEs (EFRAG, 2024; European Commission, 2024a; European Commission, 2024b).

The implementation of CSR in Latvia remains understudied, as is indicated by a 2015 survey that underscores its increasing significance to businesses. Companies view CSR as a strategy to improve brand value, employee satisfaction and environmental efforts; however, challenges exist regarding impact measurement and integration (CSR Latvia, 2015). By 2020, CSR received increased acknowledgement, with 52% of companies deeming it ‘very important’, and top management leading sustainability initiatives in 81% of instances. Improved business image (69%), customer satisfaction (66%), risk management (50%) and innovation (41%) are among the main drivers of CSR investment. Ongoing difficulties are still posed by supply chain management, staff involvement, and the incorporation of sustainability throughout corporate operations. While they also show a lack of attention to SMEs and micro-enterprises, reports on CSR in Latvia from 2015 and 2020 show improvements in attitude towards CSR, hence highlighting the need for a more thorough strategic integration of CSR activities. Oduro et al. (2021) note that research on CSR in SMEs is growing swiftly, with over 136 peer-reviewed articles published in the last decade, featured prominently in leading journals and supported by empirical evidence. Despite increasing research, gaps remain in comprehending the regional and industry-specific dimensions, along with the practical application and assessment of CSR in SMEs (Bikefe et al., 2020).

**Problem of the article:** The article examines deficiencies in understanding and measuring CSR within SMEs. The adoption of CSR among SMEs is on the rise; however, challenges, including resource limitations, difficulties in measurement and issues with strategic integration, are still insufficiently researched.

**Purpose of the article:** The article aims to analyse recent developments in CSR research concerning SMEs, examine its role in sustainable development and competitive advantage, and validate a research instrument for assessing CSR practices.

**Object of the article:** The article examines primarily the implementation of CSR in SMEs, its impact on business performance, and the challenges related to sustainable and responsible business practices.

The objectives of the article are as follows:

1. To review the findings from 39 selected significant studies on CSR in SMEs.
2. To design and validate a research instrument to evaluate CSR activities and their effects.
3. To conduct a pilot study involving 102 Latvian SMEs to evaluate the reliability of the instrument.
4. To identify challenges in the implementation of CSR in SMEs.
5. To provide preliminary insights regarding the impact of CSR on the competitiveness and sustainability of SMEs.

**Methodology of the article:** The study utilises a mixed-method approach, comprising a systematic literature review of 39 impactful studies, bibliometric analysis, and empirical research through a structured questionnaire. Reliability testing is performed using Cronbach’s Alpha calculations, and responses are analysed statistically with IBM SPSS software.

## 1. Recent developments in CSR for SME research

A literature search was conducted utilising the Scopus database to identify recent and significant academic contributions concerning CSR in the context of SMEs. The following query was utilised: TITLE-ABS-KEY (corporate AND social AND responsibility AND small AND medium AND enterprises) with publication years restricted to 2014 to 2024 (i.e. PUBYEAR > 2014 AND PUBYEAR < 2025). The selected year range facilitates the inclusion of current research that reflects the most recent developments in CSR practices and SMEs.

The initial search produced 784 documents, which were subsequently screened through inclusion criteria to filter the most relevant studies. Abstract screening was applied to ensure thematic relevance to CSR, SME performance, and competitive advantage. A citation threshold of  $\geq 100$  citations per paper was established to prioritise seminal works of academic significance and quality; the selection was limited to articles published in the English language. After filtering, 39 papers were selected for comprehensive review. These papers provided the theoretical foundation for the study, highlighting CSR's strategic role in SMEs, its link to corporate reputation, and its potential to foster sustainable competitive advantage. The papers were analysed for methodologies and key findings, contributing to the conceptual framework and the development of the research instrument for the empirical phase.

The bibliometric cooccurrence analysis of 39 selected papers using VOSviewer reveals thematic diversity in CSR research, structured into five main clusters: environmental responsibility and innovation, corporate governance and strategic management, organisational behaviour, economic outcomes and performance measurement, and theoretical development (see Fig. 1). These clusters encompass key themes such as green innovation, stakeholder theory, employee behaviour, financial performance, and Carroll's pyramid of CSR.

The analysis identifies key research streams, conceptual connections and potential gaps, improving the understanding of the central problems in CSR and SME research. The primary concepts identified include CSR, sustainability and stakeholder theory, emphasising the multifaceted nature of CSR. The map's nodes and connections suggest that CSR is increasingly viewed as a moral obligation and a strategic tool for innovation, reputation enhancement and competitive advantage. Future research trends may necessitate a deeper assessment of the micro-level effects of CSR, its sector-specific applications, integration with environmental factors, and the measurement of CSR effectiveness, particularly in emerging markets and diverse governance frameworks.

While analysing 13 Nordic SMEs, Halme and Korpela (2014) attest that SMEs can develop environmentally and socially responsible innovations through various resource combinations, although outcomes are limited by both the quantity and quality of resources. Using Barney's (1991) resource-based view (RBV) and the VRIO (Value, Rarity, Imitability, Organisation) framework (Barney, 2015), the study confirms that, despite the scarcity of resources, business model innovation in sustainability is still achievable. Battaglia et al. (2014) assess the link between CSR variables and competitiveness in 213 SMEs in Italy and France, focusing on innovation and intangible performance metrics, concluding that there is an insignificant or negative correlation between CSR and human resource motivation or reputation. The results underscore the strategic importance of networking and formal CSR tools, particularly in environmental contexts, for improving competitiveness.

Park and Ghauri (2015) utilise stakeholder theory and regression analysis to investigate the determinants of CSR practices in the foreign subsidiaries of SMEs. The results indicate that consumers, managers and employees serve as the main catalysts for CSR activities, whereas local government and the media have a minimal impact, which is primarily attributable to insufficient regulatory frameworks. Hoogendoorn et al. (2015) analyse data from approximately 8,000 SMEs across 36 countries, concluding that stricter environmental legislation encourages the adoption of green production practices and service provision, although its impact on production processes is weaker. A firm's size is significant, as medium-size SMEs are more inclined to adopt environmentally sustainable operational practices. Johnson (2015) utilises Rogers' innovation diffusion framework to examine the adoption of sustainability management tools in 176 German SMEs, revealing limited managerial awareness, a preference for cost-effective, compliance-oriented initiatives, and a tendency for informal sustainability practices. External pressures from stakeholders facilitate adoption, whereas constraints related to finances and expertise hinder formal implementation.

Chang (2015) analyses proactive and reactive CSR, concluding that proactive CSR, motivated by ethical commitment and strategic factors, improves competitive advantage, whereas reactive CSR, centred on compliance, provides minimal long-term advantages. Tomšič et al. (2015) analyse 645 Slovenian SMEs, and conclude that corporate sustainability and economic performance are mutually reinforcing. Leadership serves as a key factor in promoting sustainability through innovation and investment in human capital, while EU policies facilitate SME growth and competitiveness. Wickert et al. (2016) identify a notable implementation gap in large firms, which are marked by strong CSR communication but inadequate execution. In contrast,

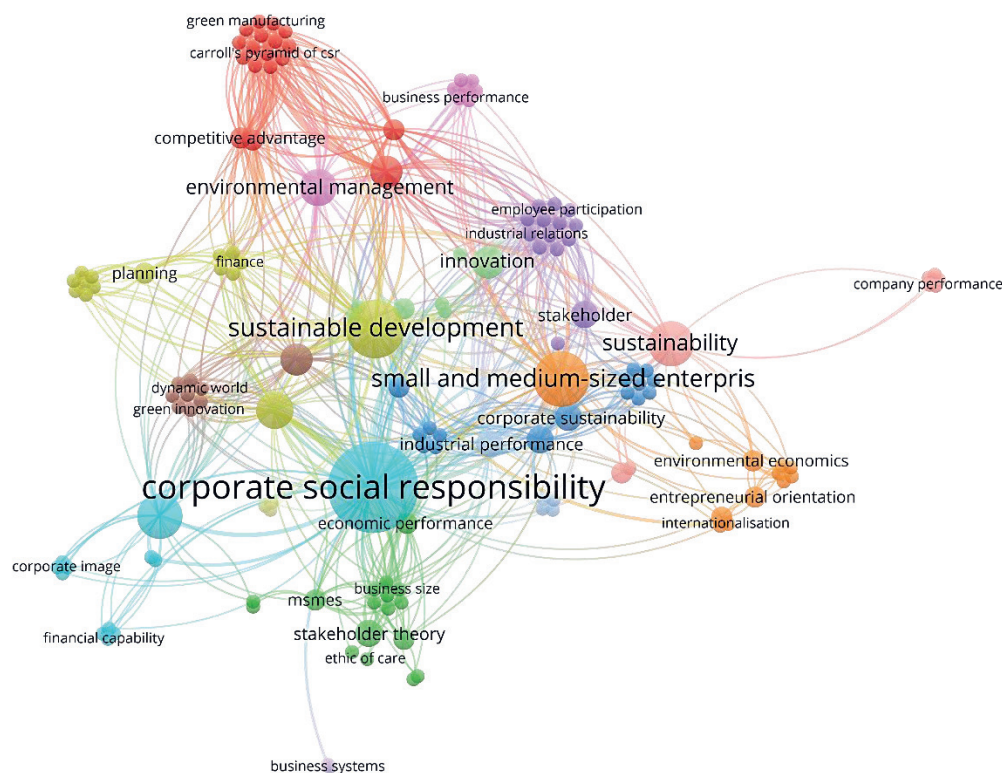


Figure 1. The bibliometric cooccurrence analysis conducted with VOSviewer

Source: The author.

small firms demonstrate limited communication alongside more effective implementation, emphasising the influence of organisational costs. Spence (2016) critiques traditional CSR theory for its bias towards larger firms, and proposes an alternative model that is more relevant to SMEs. This model emphasises the informal, personal and community-focused CSR practices influenced by the values of owner-managers, stakeholder proximity and resource limitations. Madueño et al. (2016) illustrate, through a study involving 481 Spanish SMEs, that CSR practices significantly improve competitive performance, both directly and indirectly, with relational capacity serving as a mediator in this relationship.

Lee et al. (2016) demonstrate that Swedish SMEs implement profit-oriented CSR strategies; however, limitations in resources and management practices hinder effective communication, thereby diminishing the impact of CSR on business performance. Jansson et al. (2017) emphasise that internal factors, including leadership and corporate values, along with external pressures such as stakeholder expectations and regulations, influence SME sustainability engagement. Proactive strategies can provide competitive advantages, even under conditions of resource limitations. Jamali et al. (2017) note that SMEs display a favourable disposition towards CSR, influenced by personal values and community links; however, they face challenges associated with resource limitations and the lack of formalised CSR frameworks. Stoian and Gilman (2017) present a strategic CSR model for SMEs, indicating that the alignment of CSR activities with competitive strategies, specifically community-related CSR with cost leadership and workforce-related CSR with quality strategies, facilitates growth. In contrast, CSR initiatives that emphasise environmental and human rights issues frequently yield limited or adverse results. According to Hofman et al. (2017), official mediation and international and domestic pressures affect CSR in China, being described as state-controlled within state-owned enterprises (SOEs) and reputation-driven among private SMEs. In Indian SMEs, Jain et al. (2017) find a slight



positive link between CSR and financial performance, elaborating that intellectual capital is a major, but less important, mediating element.

Cantele and Zardini (2018) ascertain that social, economic and formal sustainability practices improve SMEs' competitive advantage by influencing corporate reputation, customer satisfaction and organisational commitment, with competitive advantage subsequently mediating financial performance. Xia et al. (2018) map out four principal areas of CSR research within the construction sector: perception, dimensions, implementation and performance; a framework pertinent to procurement, legislation and the implementation specific to SMEs. Dey et al. (2018) demonstrate that the motivations and methods for environmental management and CSR adoption among SMEs differ based on size, financial resources and geographical location. Ayuso and Navarrete-Báez (2018) highlight that orientation towards entrepreneurship and internationalisation, bolstered by institutional pressures, facilitates the sustainable development of SMEs. Sustainable competitive advantage mediates the relationship between financial capability and CSR on financial performance, exhibiting a partial mediation effect for intellectual capital (Khan et al., 2018). Kucharska and Kowalczyk (2019) emphasise the mediating effect of SME reputation on the relationship between CSR and company performance, underscoring the significant impact of long-term orientation and an employee-focused organisational culture. Innovations in technology, management and marketing substantially improve the environmental, social and economic outcomes of CSR initiatives (Zhu et al., 2019). Transformational leadership is a significant predictor of job performance, with CSR mediating its impact on overall organisational performance in small and medium-size enterprises (Manzoor et al., 2019).

Technological innovation promotes environmental responsibility, which in turn improves the performance of SMEs, while community and social initiatives lead to better financial results. Management innovation and employee engagement in environmental practices have a positive impact on performance and stakeholder perceptions (Chege, Wang, 2020). The primary themes in research on sustainable development in SMEs include the impact of innovation and entrepreneurship on sustainability, CSR within SMEs, and the challenges related to green management (Bartolacci et al., 2020). Scarpellini et al. (2020) establish a positive correlation between the circular practices of SMEs, environmental accounting, CSR and accountability, with stakeholder pressure serving as a mediating factor in micro-level dynamics. Lean management and sustainability-oriented innovation improve both sustainability and economic performance (Dey et al., 2020). CSR is linked to performance factors such as employee commitment and corporate reputation in SMEs in Pakistan (Ikram et al., 2020). CSR enhances economic performance across multiple dimensions, with more significant effects observed in larger firms, thus reinforcing stakeholder theory (Sánchez-Infante Hernández et al., 2020). Responsible innovation mediates the relationship between CSR, environmental management and competitiveness, supported by stakeholder engagement and trend anticipation (Hadj, 2020). SMEs can improve sustainability practices through the application of multi-criteria decision-making (MCDM) and the integration of CSR into holistic strategies (Chowdhury, Paul, 2020). Organisational innovation and corporate image improve performance through CSR, while elements of Industry 4.0 and the circular economy provide competitive advantages (Lu et al., 2020). Corporate green strategies, in conjunction with CSR and green innovation, markedly enhance sustainable performance and promote competitive advantages (Le, 2022). Green process innovation serves as a mediator in the relationship between CSR and performance, while environmental volatility acts as a negative moderator (Achi et al., 2022).

Recent studies highlight the insufficient research regarding the application of sustainable leadership theory in SMEs, particularly within community-based social enterprises. Suriyankietkaew et al. (2022) identify six sustainable leadership practices and five competencies: strategic, systems thinking, interpersonal, anticipatory and ethical. They emphasise the significance of enhancing human capital, nurturing altruistic values, and encouraging pro-environmental behaviours to achieve inclusive growth. Tax avoidance, employee behaviour and CSR have a positive effect on the performance of SMEs. CSR moderates the relationship between tax avoidance and performance; however, the connection between employee behaviour and performance is not established (Li et al., 2022). CSR has a positive correlation with corporate image, reputation, customer loyalty and financial performance. The relationships are mediated by corporate image, reputation and loy-

ality, thereby enhancing the sustainability and strategic positioning of SMEs (Le, 2023). SMEs are urged to implement CSR practices to enhance their competitiveness, address stakeholder needs, and strengthen their positioning via an improved corporate image and reputation.

## 2. Research instrument structure and data collection

This study employs a mixed-method approach to assess the literature on CSR and sustainable competitive advantage in SMEs. The study sample includes representatives from SMEs across various industries, encompassing employees, management and owners. A simple random sampling technique is utilised to select respondents from SMEs, in which a subset of respondents is randomly drawn from the total population. A structured research instrument, specifically a questionnaire, is developed utilising the following scales. SCALE A: CSR Activities and Competitive Advantage. SCALE B: CSR, Reputation, and Financial Performance. SCALE C: Specific Domains of CSR and their Impact. SCALE D: Challenges in Implementing CSR.

The questionnaire comprises five general questions, 25 closed-ended Likert scale questions, and three open-ended questions aimed at elucidating perceptions of CSR and competitive advantage in SMEs. A 7-point Likert scale was selected over a traditional 5-point scale to enhance response variability and more accurately capture complex respondent perceptions. The 7-point scale provides a neutral value of 4 (Jebb et al., 2021). The internal consistency and reliability of the questionnaire are evaluated through the calculation of Cronbach's alpha ( $\alpha$ ) for each of the four scales using IBM SPSS software. The sample size is established according to the study's objectives and reliability criteria, with  $n = 102$  (Bujang et al., 2018).

*Table 1.* The structure of the CSR and competitive advantage questionnaire

Part	Scale	Main question	Types, responses, scales
1	n/a	SME's Profile	Five questions. Industry, company size, age, respondent's role, and CSR strategy type
2	<b>A</b>	CSR Activities and Competitive Advantage	Seven statements. 7-point Likert scale (1 absolutely disagree; 7 absolutely agree; 4 neutral)
3	<b>B</b>	CSR, Reputation and Financial Performance	Eight statements. 7-point Likert scale (1 absolutely disagree; 7 absolutely agree; 4 neutral)
4	<b>C</b>	Specific CSR Domains and its Impact	Five statements. 7-point Likert scale (1 absolutely disagree; 7 absolutely agree; 4 neutral)
5	<b>D</b>	CSR Implementation Challenges	Five statements. 7-point Likert scale (1 absolutely disagree; 7 absolutely agree; 4 neutral)
6	n/a	Open-ended Questions	Three open-ended questions

*Source:* The author.

Table 1 presents an overview of the research instrument developed to assess the relationship between CSR and sustainable competitive advantage in SMEs, including aspects such as competitive advantage, reputation and financial performance. The questionnaire consists primarily of quantitative data collected through a 7-point Likert scale, complemented by open-ended questions in Part 6, which enhance qualitative insights and allow respondents to offer more comprehensive feedback. The questionnaire demonstrates thoroughness and methodological robustness.

Table 2. Qualifying questions

Qualifying questions	Non-qualifying answers	Result
What is the size of the company you are working for?	Large (250 or more employees)	Termination of the survey
What is your role in the company?	Independent contractor / Individual merchant	Termination of the survey
Does your company have a CSR strategy?	No	Termination of the survey

Source: The author.

Qualifying and reverse questions are employed to screen respondents in this survey, ensuring that only individuals meeting specific criteria participate. Additionally, these questions assess the consistency of respondents' answers and mitigate response bias (see Tables 2 and 4).

Table 3. Scale A items and their labels

Items Scale A: CSR Activities and Competitive Advantage	Label
1. CSR activities provide companies with a competitive advantage in the market.	Competitive advantage
2. CSR practices help companies to differentiate themselves from the competition.	Differentiation
3. The competitive advantage from CSR initiatives is likely to be long-lasting.	Long-lasting benefits
4. Engaging in community projects boosts SMEs' visibility and trust.	Visibility and trust
5. CSR investment contributes to innovation and business growth.	Innovation and growth
6. Small businesses with CSR initiatives gain a stronger local market presence.	Market presence
7. CSR initiatives prioritise creating social and environmental value while also considering business benefits.	Value prioritisation

Source: The author.

Table 3 outlines the items associated with Scale A concerning CSR in SMEs, along with their corresponding labels, illustrating the contributions of CSR initiatives to diverse organisational benefits for SMEs, including competitive advantage, differentiation, sustained benefits and innovation. The statements in Scale A indicate that CSR activities enhance market visibility and trust, while prioritising the creation of value for society and the environment. The statements collectively highlight the strategic significance of CSR in promoting sustainable growth, enhancing competitive advantage, and reinforcing local market presence for SMEs.

Table 4 displays Scale B items that connect CSR practices to reputation and financial performance in SMEs, with labels that summarise the primary impacts, including reputation enhancement, brand trust development, talent attraction, and sales and revenue growth. The inclusion of a reverse question reduces potential bias by encouraging respondents to engage in more deliberate thought. Additionally, factors such as cost reduction and price increase highlight the significance of CSR in influencing financial strategies.

Table 5 presents specific CSR domains and their effects on SMEs, with each labelled item highlighting the diverse advantages of CSR initiatives. Environmental sustainability fosters enduring corporate viability, whereas social impact improves employee morale and retention rates. The philanthropic advantage connects community engagement to competitive growth. Business ethics play a crucial role in establishing trust and credibility, while legal considerations are essential for ensuring strategic and competitive advantage. These domains collectively encompass CSR pillars essential for sustainable and ethical business practices in SMEs.

Table 4. Scale B items and their labels

Items Scale B: CSR, Reputation and Financial Performance	Label
1. CSR practices have improved the company's overall reputation.	Improved reputation
2. CSR practices have NO impact on the company's reputation.	No impact on reputation (Reverse question)
3. CSR practices help SMEs build a strong and trusted brand.	Trusted brand
4. Small businesses with CSR initiatives attract skilled talent.	Attract talent
5. CSR practices allow companies to increase the prices for products or services.	Price increase
6. Sustainability efforts help SMEs to change their mindset and thus reduce costs.	Cost reduction
7. CSR initiatives help companies to increase sales or revenue.	Boost revenue
8. Socially responsible SMEs are more attractive to investors and partners.	Attract investors

Source: The author.

Table 5. Scale C items and their labels

Items Scale C: Specific CSR Domains and Impact	Label
1. Environmental initiatives (e.g. waste management, energy efficiency) are crucial for improving the sustainability of the company	Environmental sustainability
2. Social initiatives (e.g. employee well-being) increase morale and significantly improve employee retention	Social impact
3. Philanthropic activities (e.g. voluntarism) enhance competitive advantage and align with social and economic goals of SMEs	Philanthropic advantage
4. Business ethics (e.g. integrity, transparency) are important for establishing trust and credibility	Trust through ethics
5. Complying with legal obligations improves the strategic and competitive advantage of SMEs	Strategic legal compliance

Source: The author.

Table 6. Scale D items and their labels

Items Scale D: CSR Implementation Challenges	Label
1. Limited resources are a significant challenge to implementing CSR	Resource constraints
2. It is difficult to measure the impact of CSR activities	Effectiveness measurement
3. Lack of expertise and knowledge in CSR implementation is a barrier to achieving competitive advantage	Knowledge gap
4. Rising customer expectations for responsible practices create a challenge for the company's CSR efforts	Customer expectations
5. Lack of state support in CSR education and implementation is a barrier to achieving competitive advantage	State support

Source: The author.



Table 6 outlines the primary challenges related to CSR implementation in SMEs, with the labels summarising the challenges. Limited resources restrict the ability of SMEs to adopt CSR strategies, while difficulties in measuring impact hinder effectiveness assessments. The deficiency in knowledge regarding CSR practices hinders competitive advantage, while increasing customer expectations impose further demands for responsible practices. Additionally, inadequate government support for CSR education and implementation represents a considerable structural barrier. Together, these items underscore the multifaceted challenges SMEs face in integrating CSR into their core operations for achieving sustainable competitive advantage.

### 3. Results

Before administering the survey, a focus group test was conducted with ten SME representatives and three academic staff representatives to assess the perceived quality and clarity of the research instrument. The focus group test was conducted through email. All the respondents were provided with definitions of SMEs and CSR, and examples of CSR activities, as well as statistics on CSR and sustainability adoption in European SMEs. The recommendations and observations from the focus group regarding the enhancement of the research instrument are summarised as follows:

1. The questions are overly complex.
2. The structure is excessively complex and does not promote a willingness to respond.
3. Eliminate or combine similarly phrased questions.
4. Reduce the number of open-ended questions.
5. Provide examples of CSR practices.
6. The reliability of data obtained from a survey conducted among individuals lacking specific education may be compromised.
7. Provide additional explanations of the CSR concept at the outset of the survey.

After the modifications and revisions, the questionnaire was distributed by email and the QuestionPro platform to approximately 1,330 respondents, yielding a response rate of ~11%. Out of 316 survey views, 230 respondents initiated the survey, leading to 146 completions, reflecting a completion rate of 63.48%, with 84 drop-outs recorded. The average completion time stands at four minutes, indicating effective survey design and respondent engagement. The data was cleaned and analysed, resulting in a total of 102 responses. The responses were filtered based on the measurement scale, and the internal consistency and reliability of the instrument and measurement scales were thoroughly assessed.

*Table 7. Reliability statistics for the scales A-D*

Scale	Cronbach's Alpha	Cronbach's Alpha Based on Standardised Items	N of Items	N of valid responses	N of excluded responses*	N of total responses
<b>A</b>	0.923	0.925	7	102	0	102
<b>B</b>	0.878	0.889	8	96	6	102
<b>C</b>	0.847	0.848	5	88	14	102
<b>D</b>	0.846	0.844	5	85	17	102

\* Listwise deletion based on all variables in the procedure.

*Source:* The author.

Table 7 presents the reliability statistics for Scales A to D, evaluated via Cronbach's Alpha. Cronbach's Alpha is a commonly utilised metric for evaluating the internal consistency of scales, indicating the extent of relationships among items within a set. Values greater than 0.7 are generally deemed acceptable, values

above 0.8 signify good reliability, and values exceeding 0.9 are classified as exhibiting excellent consistency (Nunnally, Bernstein, 1994). Scale A exhibits high internal consistency, supported by a Cronbach's Alpha of 0.923 (standardised = 0.925), reflecting robust item interrelations and comprehensive participation, as indicated by 102 valid responses. Scale B exhibits high reliability (Alpha = 0.878; standardised = 0.889) across eight items, with six responses excluded, yielding 96 valid responses. Scale C demonstrates strong reliability (Alpha = 0.847; standardised = 0.848) across five items, based on 88 valid responses and 14 exclusions. Scale D demonstrates strong internal consistency with five items (Alpha = 0.846; standardised = 0.844), derived from 85 valid responses and 17 exclusions. The deletion of items from scales A, C and D is unnecessary, as it yields only a minimal enhancement in overall consistency, between 0.002 and 0.005.

Table 8. Reliability statistics for Scale B items

Label	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Cronbach's Alpha if Item Deleted
Improved reputation	36.25	60.968	0.865
<b>NO impact on reputation</b>	<b>39.39</b>	<b>72.324</b>	<b>0.928</b>
Trusted brand	36.71	59.009	0.850
Attracts talent	36.64	58.613	0.853
Price increase	37.17	54.646	0.844
Cost reduction	36.81	58.449	0.848
Boosts revenue	36.57	58.247	0.854
Attracts investors	36.36	58.739	0.850

Source: The author.

Table 8 presents reliability statistics for the Scale B items. The item 'NO impact on reputation' stands out with the highest alpha if deleted (0.928); removing it would increase the overall reliability. The mean scores range from 36.25 to 39.39, with 'NO impact on reputation' again showing a notable outlier value (39.39). The variance values further support this interpretation, as the item 'NO impact on reputation' has the highest variance (72.324), suggesting greater response variability and is less consistent with other items. 'NO impact on reputation' may be less aligned with the general trend and introduces inconsistency. Since this reverse question, negatively worded and distinct from other positively phrased items, serves to identify acquiescence bias and to encourage careful consideration, which is crucial for research in psychology, behaviour and attitudes (Tourangeau et al., 2000), the decision was against the deletion of the item.

#### 4. Discussion and conclusions

The study assessed the evolving role of CSR in SMEs, emphasising its significance in fostering sustainable development and creating a competitive advantage. The analysis of 39 significant studies, along with a validating research instrument, indicates that SMEs are increasingly incorporating CSR into their core operations. This integration of CSR presents both opportunities and challenges. SMEs are integrating CSR practices across multiple domains, including fair work practices, environmental sustainability and consumer-oriented initiatives. These activities improve company reputation, competitive advantage and operational efficiency, and increase consumer satisfaction and employee motivation. Strategic CSR improves visibility and trust through community engagement, fosters innovation, and facilitates business growth. Resource limitations present significant challenges in CSR implementation for SMEs, and limited knowledge and expertise of CSR practices, rising pressures from stakeholders for sustainable practices, and a lack of state support, impede the effective implementation of CSR. The studies reviewed highlight sectoral differences in CSR

adoption. Certain facets, such as human rights and supply chain responsibility, are often less prioritised because of their perceived complexity and associated costs. In contrast, environmental and social initiatives are integral to SME operations, producing direct and measurable benefits. The research instrument developed and tested in this study demonstrates great reliability. Cronbach's alpha values for the scales assessing CSR activities, reputation, financial performance, specific CSR domains and implementation challenges ranged between 0.846 and 0.923, indicating strong internal consistency. This validates the instrument's reliability and suitability for a large-scale follow-up study. The implications for SMEs include maximising the potential of CSR by aligning their CSR strategies with core business objectives. Such actions can lead to sustained advantages, including innovation, improved financial performance, and market position.

The findings demonstrate that CSR has evolved from an optional component of SME operations to a significant driver for growth, sustainability and competitive advantage. Achieving its complete potential requires addressing both internal and external challenges. The results emphasise the importance of adjusting CSR strategies to meet the distinct demands and limitations of SMEs, improving government-industry partnerships, promoting CSR education, and developing economic tools to assess CSR impact. These steps are crucial for enabling SMEs to incorporate responsible business practices while maintaining their competitive advantage. This study elucidates the relationship between CSR, sustainability and competitive advantage in SMEs, facilitating additional research and the development of practical strategies to assist SMEs in integrating CSR concepts into their operations effectively. Future research should assess the efficacy of CSR measurement across diverse sectors and regions, utilising the validated instrument developed in this study.

## Acknowledgements

The study was financed by project No 5.2.1.1.i.0/2/24/I/CFLA/007 'Internal and External Consolidation of the University of Latvia' of the second round of the Consolidation and Governance Change Implementation Grants within Investment 5.2.1.1.i 'Research, Development and Consolidation Grants' under Reform 5.2.1.r 'Higher Education and Science Excellence and Governance Reform' of Reform and Investment Strand 5.2 of the Latvian Recovery and Resilience Mechanism Plan 'Ensuring Change in the Governance Model of Higher Education Institutions'.

## References

- Achi, A., Adeola, O., Achi, F. (2022). CSR and green process innovation as antecedents of micro, small, and medium enterprise performance: Moderating role of perceived environmental volatility. *Journal of Business Research*, 139, 771–781. DOI: <https://doi.org/10.1016/j.jbusres.2021.10.016>
- Ayuso, S., Navarrete-Báez, F. E. (2018). How does entrepreneurial and international orientation influence SMEs' commitment to sustainable development? Empirical evidence from Spain and Mexico. *Corporate Social Responsibility and Environmental Management*, 25 (1), 80–94. DOI: <https://doi.org/10.1002/csr.1441>
- Bartolacci, F., Caputo, A., Soverchia, M. (2020). Sustainability and financial performance of small and medium sized enterprises: A bibliometric and systematic literature review. *Business Strategy and the Environment*, 29 (6), 1297–1309. DOI: <https://doi.org/10.1002/bse.2434>
- Battaglia, M., Testa, F., Bianchi, L., Iraldo, F., Frey, M. (2014). Corporate Social Responsibility and Competitiveness within SMEs of the Fashion Industry: Evidence from Italy and France. *Sustainability*, 6 (2), 872–893. DOI: <https://doi.org/10.3390/su6020872>
- Bikefe, G., Zubairu, U., Araga, S., Maitala, F., Ediuku, E., Anyebe, D. (2020). Corporate Social Responsibility (CSR) by small and medium enterprises (SMEs): a systematic review. *Small Business International Review*, 4 (1), 16–33. DOI: <https://doi.org/10.26784/sbir.v4i1.243>
- Bujang, M. A., Omar, E. D., Baharum, N. A. (2018). A Review on Sample Size Determination for Cronbach's Alpha Test: A Simple Guide for Researchers. *The Malaysian journal of medical sciences: MJMS*, 25 (6), 85–99. DOI: <https://doi.org/10.21315/mjms2018.25.6.9>
- Cantele, S., Zardini, A. (2018). Is sustainability a competitive advantage for small businesses? An empirical analysis of possible mediators in the sustainability – financial performance relationship. *Journal of Cleaner Production*, 182, 166–176. DOI: <https://doi.org/10.1016/j.jclepro.2018.02.016>

- Chang, C. (2015). Proactive and reactive corporate social responsibility: Antecedent and consequence. *Management Decision*, 53 (2), 451–468. DOI: <https://doi.org/10.1108/MD-02-2014-0060>
- Chege, S. M., Wang, D. (2020). The influence of technology innovation on SME performance through environmental sustainability practices in Kenya. *Technology in Society*, 60, 101210. DOI: <https://doi.org/10.1016/j.techsoc.2019.101210>
- Chowdhury, P., Paul, S. K. (2020). Applications of MCDM methods in research on corporate sustainability: A systematic literature review. *Management of Environmental Quality*, 31 (2), 385–405. DOI: <https://doi.org/10.1108/MEQ-12-2019-0284>
- CSR Latvia. (2015). *Comparing the state of CSR in Baltics and Finland: Latvia survey report*. Retrieved March 31, 2025, from [https://csr-latvia.lv/wp-content/uploads/2024/07/CSR-Latvia-report\\_final.docx.pdf](https://csr-latvia.lv/wp-content/uploads/2024/07/CSR-Latvia-report_final.docx.pdf)
- CSR Latvia. (2021). *Uzņēmēju KSA / Ilgtspējas uztveres pētījums 2020*. Retrieved from [https://csr-latvia.lv/wp-content/uploads/2024/07/Ilgtspējas-uztveres-indeks\\_2020.pdf](https://csr-latvia.lv/wp-content/uploads/2024/07/Ilgtspējas-uztveres-indeks_2020.pdf)
- Dey, P. K., Malesios, C., De, D., Chowdhury, S., Abdelaziz, F. B. (2020). The impact of lean management practices and sustainably-oriented innovation on sustainability performance of small and medium-sized enterprises: Empirical evidence from the UK. *British Journal of Management*, 31 (1), 141–161. DOI: <https://doi.org/10.1111/1467-8551.12388>
- Dey, P., Petridis, N., Petridis, K., Malesios, C., Nixon, J., Ghosh, S. (2018). Environmental management and corporate social responsibility practices of small and medium-sized enterprises. *Journal of Cleaner Production*, 195, 10–21. DOI: <https://doi.org/10.1016/j.jclepro.2018.05.201>
- European Commission. (2011). *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A renewed EU strategy 2011-14 for corporate social responsibility*. Retrieved March 31, 2025, from <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52011DC0681>
- European Commission. (2024a, February 29). *Public consultation: New sustainability reporting standards for SMEs under CSRD*. Retrieved March 31, 2025, from [https://green-business.ec.europa.eu/news/public-consultation-new-sustainability-reporting-standards-smes-under-csrd-2024-02-29\\_en](https://green-business.ec.europa.eu/news/public-consultation-new-sustainability-reporting-standards-smes-under-csrd-2024-02-29_en)
- European Commission. (2024b, April 9). *Shape the new European sustainability reporting standards for SMEs*. Retrieved March 31, 2025, from [https://green-business.ec.europa.eu/events/shape-new-european-sustainability-reporting-standards-smes-2024-04-09\\_en](https://green-business.ec.europa.eu/events/shape-new-european-sustainability-reporting-standards-smes-2024-04-09_en)
- European Commission. (n.d.). *Corporate sustainability and responsibility*. Retrieved March 31, 2025, from [https://single-market-economy.ec.europa.eu/industry/sustainability/corporate-sustainability-and-responsibility\\_en](https://single-market-economy.ec.europa.eu/industry/sustainability/corporate-sustainability-and-responsibility_en)
- European Financial Reporting Advisory Group (EFRAG). (2024). *Sustainability reporting for SMEs under ESRS workstreams*. Retrieved March 31, 2025, from <https://www.efrag.org/en/sustainability-reporting/esrs-workstreams/smes>
- European Union. (2022). *Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 on corporate sustainability reporting*. EUR-Lex. Retrieved March 31, 2025, from <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022L2464>
- Freeman, R. E., McVea, J. (2001). A stakeholder approach to strategic management. *SSRN*. DOI: <https://doi.org/10.2139/ssrn.263511>
- Hadji, T. B. (2020). Effects of corporate social responsibility towards stakeholders and environmental management on responsible innovation and competitiveness. *Journal of Cleaner Production*, 250, 119490. DOI: <https://doi.org/10.1016/j.jclepro.2019.119490>
- Halme, M., Korpela, M. (2014). Responsible innovation toward sustainable development in small and medium-sized enterprises: a resource perspective. *Business Strategy and the Environment*, 23, 547–566. DOI: <https://doi.org/10.1002/bse.1801>
- Hofman, P. S., Moon, J., Wu, B. (2017). Corporate social responsibility under authoritarian capitalism: Dynamics and prospects of state-led and society-driven CSR. *Business & Society*, 56 (5), 651–671. DOI: <https://doi.org/10.1177/0007650315623014>
- Hoogendoorn, B., Guerra, D., van der Zwan, P. (2015). What drives environmental practices of SMEs? *Small Business Economics*, 44 (4), 759–781. <http://www.jstor.org/stable/43553091>
- Ikram, M., Sroufe, R., Mohsin, M., Solangi, Y. A., Shah, S. Z. A., Shahzad, F. (2020). Does CSR influence firm performance? A longitudinal study of SME sectors of Pakistan. *Journal of Global Responsibility*, 11 (1), 27–53. DOI: <https://doi.org/10.1108/JGR-12-2018-0088>
- Barney, J. B., Hesterly, W. S. (2015). *Strategic management and competitive advantage: Concepts and cases* (5th ed.). Pearson.
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17 (1), 99–120. DOI: <https://doi.org/10.1177/014920639101700108>
- Jain, P., Vyas, V., Roy, A. (2017). Exploring the mediating role of intellectual capital and competitive advantage on the relation between CSR and financial performance in SMEs. *Social Responsibility Journal*, 13 (1), 1–23. DOI: <https://doi.org/10.1108/SRJ-04-2015-0048>



- Jamali, D., Lund-Thomsen, P., Jeppesen, S. (2017). SMEs and CSR in developing countries. *Business & Society*, 56 (1), 11–22. DOI: <https://doi.org/10.1177/0007650315571258>
- Jansson, J., Nilsson, J., Modig, F., Hed Vall, G. (2017). Commitment to sustainability in small and medium-sized enterprises: The influence of strategic orientations and management values. *Business Strategy and the Environment*, 26 (1), 69–83. DOI: <https://doi.org/10.1002/bse.1901>
- Jebb, A. T., Ng, V., Tay, L. (2021). A Review of Key Likert Scale Development Advances: 1995–2019. *Frontiers in psychology*, 12, 637547. DOI: <https://doi.org/10.3389/fpsyg.2021.637547>
- Johnson, M. P. (2015). Sustainability management and small and medium-sized enterprises: Managers' awareness and implementation of innovative tools. *Corporate Social Responsibility and Environmental Management*, 22 (5), 271–285. DOI: <https://doi.org/10.1002/csr.1356>
- Khan, S., Yang, Q., Waheed, A. (2018). Investment in intangible resources and capabilities spurs sustainable competitive advantage and firm performance. *Corporate Social Responsibility and Environmental Management*, 26 (1), 10–21. DOI: <https://doi.org/10.1002/csr.1678>
- Knudson, H. (2018). *Making the business case: The effects of corporate social responsibility on SME competitiveness*. Department of Industrial Economics and Technology Management, NTNU – Norwegian University of Science and Technology. Retrieved from [https://www.interregeurope.eu/fileadmin/user\\_upload/tx\\_tevprojects/library/file\\_1523518061.pdf](https://www.interregeurope.eu/fileadmin/user_upload/tx_tevprojects/library/file_1523518061.pdf)
- Kucharska, W., Kowalczyk, R. (2019). How to achieve sustainability? – Employee's point of view on company's culture and CSR practice. *Corporate Social Responsibility and Environmental Management*, 26 (3), 453–467. DOI: <https://doi.org/10.1002/csr.1696>
- Le, T. T. (2022). How do corporate social responsibility and green innovation transform corporate green strategy into sustainable firm performance? *Journal of Cleaner Production*, 362, Article 132228. DOI: <https://doi.org/10.1016/j.jclepro.2022.132228>
- Le, T. T. (2023). Corporate social responsibility and SMEs' performance: Mediating role of corporate image, corporate reputation, and customer loyalty. *International Journal of Emerging Markets*, 18 (10), 4565–4590. DOI: <https://doi.org/10.1108/IJOEM-07-2021-1164>
- Lee, K.-H., Herold, D. M., Yu, A.-L. (2016). Small and medium enterprises and corporate social responsibility practice: A Swedish perspective. *Corporate Social Responsibility and Environmental Management*, 23 (2), 88–99. DOI: <https://doi.org/10.1002/csr.1366>
- Li, Y., Al-Sulaiti, K., Wang, D., Abbas, J., Al-Sulaiti, I. (2022). Tax avoidance culture and employees' behavior affect sustainable business performance: The moderating role of corporate social responsibility. *Frontiers in Environmental Science*, 10, Article 964410. DOI: <https://doi.org/10.3389/fenvs.2022.964410>
- Lu, J., Ren, L., Zhang, C., Rong, D., Ahmed, R., Streimikis, J. (2020). Modified Carroll's pyramid of corporate social responsibility to enhance organizational performance of SMEs industry. *Journal of Cleaner Production*, 122456. DOI: <https://doi.org/10.1016/j.jclepro.2020.122456>
- Madueño, J. H., Jorge, M. L., Conesa, I. M., Martínez-Martínez, D. (2016). Relationship between corporate social responsibility and competitive performance in Spanish SMEs: Empirical evidence from a stakeholders' perspective. *Business Research Quarterly*, 19 (1), 55–72. DOI: <https://doi.org/10.1016/j.brq.2015.06.002>
- Manzoor, F., Wei, L., Nurunnabi, M., Subhan, Q. A., Shah, S. I. A., Fallatah, S. (2019). The impact of transformational leadership on job performance and CSR as mediator in SMEs. *Sustainability*, 11 (2), 436. DOI: <https://doi.org/10.3390/su11020436>
- Nielsen Holdings. (2014). *Doing well by doing good: Global consumers are willing to put their money where their heart is when it comes to goods and services from companies committed to social responsibility*. Retrieved from <https://nielseniq.com/global/en/insights/report/2014/doing-well-by-doing-good/>
- Nunnally, J. C., Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). New York: McGraw-Hill.
- Oduro, S., Bruno, L., Maccario, G. (2021). Corporate social responsibility (CSR) in SMEs: what we know, what we don't know, and what we should know. *Journal of Small Business & Entrepreneurship*, 36 (2), 207–238. DOI: <https://doi.org/10.1080/08276331.2021.1951064>
- Park, B. I., Ghauri, P. N. (2015). Determinants influencing CSR practices in small and medium-sized MNE subsidiaries: A stakeholder perspective. *Journal of World Business*, 50 (1), 192–204. DOI: <https://doi.org/10.1016/j.jwb.2014.04.007>
- Publications Office of the European Union. (2021). *Uptake of Corporate Social Responsibility (CSR) by European SMEs and start-ups: Good practice document*. Luxembourg: Publications Office of the European Union. DOI: <https://doi.org/10.2826/093808>
- Sánchez-Infante Hernández, J. P., Yañez-Araque, B., Moreno-García, J. (2020). Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small- and medium-sized enterprises. *Technological Forecasting and Social Change*, 151, 119774. DOI: <https://doi.org/10.1016/j.techfore.2019.119774>



- Scarpellini, S., Marín-Vinuesa, L. M., Aranda-Usón, A., Portillo-Tarragona, P. (2020). Dynamic capabilities and environmental accounting for the circular economy in businesses. *Sustainability Accounting, Management and Policy Journal*, 11 (7), 1129–1158. DOI: <https://doi.org/10.1108/SAMPJ-04-2019-0150>
- Spence, L. J. (2016). Small business social responsibility: Expanding core CSR theory. *Business and Society*, 55 (1), 23–55. DOI: <https://doi.org/10.1177/0007650314523256>
- Stoian, C., Gilman, M. (2017). Corporate social responsibility that “pays”: A strategic approach to CSR for SMEs. *Journal of Small Business Management*, 55 (1), 5–31. DOI: <https://doi.org/10.1111/jsbm.12224>
- Suriyankietkaew, S., Krittayaruangroj, K., Iamsawan, N. (2022). Sustainable Leadership Practices and Competencies of SMEs for Sustainability and Resilience: A Community-Based Social Enterprise Study. *Sustainability*, 14 (10), 5762. DOI: <https://doi.org/10.3390/su14105762>
- Tomšič, N., Bojnec, Š., Simčič, B. (2015). Corporate sustainability and economic performance in small and medium-sized enterprises. *Journal of Cleaner Production*, 108 (Part A), 603–612. DOI: <https://doi.org/10.1016/j.jclepro.2015.08.106>
- Tourangeau, R., Rips, L. J., Rasinski, K. (2000). *The psychology of survey response*. Cambridge University Press. DOI: <https://doi.org/10.1017/CBO9780511819322>
- Wickert, C., Scherer, A. G., Spence, L. J. (2016). Walking and talking corporate social responsibility: Implications of firm size and organizational cost. *Journal of Management Studies*, 53 (5), 1169–1196. DOI: <https://doi.org/10.1111/joms.12209>
- Xia, B., Olanipekun, A., Chen, Q., Xie, L., Liu, Y. (2018). Conceptualising the state of the art of corporate social responsibility (CSR) in the construction industry and its nexus to sustainable development. *Journal of Cleaner Production*, 195, 340–353. DOI: <https://doi.org/10.1016/j.jclepro.2018.05.157>
- Zhu, Q., Zou, F., Zhang, P. (2019). The role of innovation for performance improvement through corporate social responsibility practices among small and medium-sized suppliers in China. *Corporate Social Responsibility and Environmental Management*, 26 (3), 341–350. DOI: <https://doi.org/10.1002/csr.1686>

## NUO SUVOKIMO IKI TIKSLUMO: MAŽŲ IR VIDUTINIŲ ĮMONIŲ SOCIALINĖS ATSAKOMYBĖS IR MATAVIMO SKALĖS VALIDAVIMO ĮŽVALGOS

OĻEGS NĪKADIMOVS

Latvijos universitetas (Latvija)

### Santrauka

Šiame tyrime nagrinėjamas korporatyvinės socialinės atsakomybės (KSA) vaidmuo mažose ir vidutinėse įmonėse (MVĮ), remiantis 39-nių mokslinių straipsnių analize, patvirtintas KSA praktikas vertinančio tyrimo metodo patikimumas ir jo poveikis MVĮ konkurenciniam pranašumui. Tyrime dalyvavo 102 MVĮ atstovai, kurių pateikti duomenys atskleidė, kad KSA organizacijų veikloje tampa vis svarbesniu veiksnium. Tyrime pabrėžta, kad atsakingo verslo praktikos jau nebeapsiriboja vien teisinio laikymosi tikslu, bet įgyja strateginę reikšmę, siekiant plėtoti verslą ir diegti inovacijas.

Taikant Cronbacho alfa koeficientą įvertinta keturių skalių vidinė konsistencija: A – konkurencinis pranašumas, B – reputacija ir finansiniai rezultatai, C – KSA sritys ir poveikis, D – KSA įgyvendinimo iššūkiai. Tyrimo rezultatai atskleidė puikų arba gerą vidinį nuoseklumą ( $\alpha = 0,8\text{--}0,9$ ), patvirtindami metodo tinkamumą ateities tyrimams, siekiant gilesnių įžvalgų apie KSA reikšmę MVĮ strateginiams tikslams. Analizė atskleidė, kad KSA gerina MVĮ reputaciją, didina konkurencinį pranašumą ir puoselėja santykius su klientais bei darbuotojais. Atsakingo verslo praktikos ne tik gerina MVĮ įvaizdį, bet ir padeda įgyti rinkos pasitikėjimą.

mą. Be to, KSA prisideda prie inovacijų kūrimo ir verslo augimo skatinimo. Nepaisant to, MVĮ kyla iššūkių, tokių kaip riboti ištekliai, žinių trūkumas, augantys klientų lūkesčiai bei nepakankama valstybės parama. Šie veiksniai apsunkina efektyvią KSA integraciją.

Analizuotuose straipsniuose nustatyta, kad MVĮ prioritetą teikia aplinkosaugos iniciatyvoms, darbuotojų gerovei ir klientų poreikiams, kurie tiesiogiai prisideda prie jų veiklos rezultatų. Tačiau sudėtingesnės sritys, tokios kaip žmogaus teisių užtikrinimas ar tiekimo grandinės atsakomybė, dažnai ignoruojamos dėl būtinų didesnių išteklių. Be to, pabrėžiama, kad MVĮ sektorius ir veiklos pobūdis lemia KSA įgyvendinimo skirtumus. Tyrimas baigiamas rekomendacijomis dėl MVĮ KSA strategijų optimizavimo, įskaitant mokymo programų tobulinimą, valstybės ir pramonės bendradarbiavimo skatinimą bei ekonominių priemonių, leidžiančių tiksliai įvertinti KSA poveikį, kūrimą. Tai būtina siekiant suderinti atsakingo verslo praktikų integraciją ir konkurencinio pranašumo išlaikymą. Tyrimas atskleidžia, kad KSA MVĮ veikloje jau nebelaikoma pasirenkama praktika, o tampa būtina augimo ir tvarumo sąlyga.

**RAKTINIAI ŽODŽIAI:** *įmonių socialinė atsakomybė, mažos ir vidutinės įmonės, konkurencinis pranašumas, darnus vystymasis, atsakingas verslas.*

**JEL KLASIFIKACIJA:** M14, Q01, L25.

*Received: 2025-03-05*

*Revised: 2025-04-21*

*Accepted: 2025-05-20*