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Article

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Corporate Social Responsibility (CSR) by small and medium enterprises (SMEs): a systematic review

Responsabilidad Social Corporativa (RSC) en las pequeñas y medianas empresas (PYMEs): una revisión sistemática

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Abstract

This study aims to systematically review the key characteristics and issues in Corporate Social Responsibility among Small and Medium Enterprises (CSRS) research. The Systematic Assessment Quantitative Technique (SQAT) developed by Australian researchers, Catherine Pickering and Jason Antony Byrne, was used to identify and analyse 62 peer-reviewed CSRS articles from six high quality academic databases. Most of the studies took place in Europe and Asia while South America has been largely ignored. A significant number of CSRS research were empirical in nature, meaning that there is a need for more conceptual studies to aid the understanding of new CSRS norms and underlying factors. Additionally, CSRS articles focused mainly on identifying the various ways SMEs are implementing CSR. Finally, most CSRS articles adopted a single research method, with survey being the most dominant method. There is a need for future studies to combine a variety of methods so as to gain additional insight into CSRS related issues

Keywords: Corporate Social Responsibility; SMEs; systematic review

JEL Classification: M14; M15

Resumen

Este estudio tiene como objetivo revisar sistemáticamente las características y los problemas claves en la investigación de la Responsabilidad Social Corporativa en las Pequeñas y Medianas Empresas (RSC). Empleando la técnica cuantitativa de evaluación sistemática (SQAT), desarrollada por los investigadores australianos, Catherine Pickering y Jason Antony Byrne, se identificaron y analizaron 62 artículos revisados por pares de seis bases de datos académicas de alta calidad. La mayoría de los trabajos se realizaron en Europa y Asia, mientras que América del Sur ha quedado ignorada en gran medida. Un número significativo de investigaciones fueron de naturaleza empírica, lo que significa que existe una necesidad de más estudios conceptuales para ayudar a comprender las nuevas normas y los factores subyacentes sobre RSC. Además, los artículos de RSC se centraron principalmente en identificar las diversas formas en que las PYME están implementando la RSC. Finalmente, la mayoría de los artículos adoptaron un único método de investigación, siendo la encuesta el método más dominante. Es necesario que los estudios futuros combinen una variedad de métodos para obtener información adicional sobre los problemas relacionados con la RSC

Palabras clave: Responsabilidad Social Corporativa; PYMEs; revisión sistemática

Clasificación JEL: M14; M15

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1. Introduction

In CSR discourse, there is often a misconception that CSR activities are only carried out by large and highly profitable businesses (Jansson et al., 2017; Meyer et al., 2017; Lucky, 2018). However, the reality is that Small and Medium Enterprises (SMEs) also have a great role to play in the global CSR landscape (Jansson et al., 2017; López-Pérez et al., 2017; Waithe, 2018). The case of Wecyclers, a waste-management SME in Nigeria, provides evidence of this notion. As part of its CSR activities, Wecyclers offers waste collection service to some residents at no cost (The Tony Elemelu Foundation, 2017; Sustainia, 2018). This Wecyclers' CSR activity has contributed to improved waste management in the region, while the SME has also gained international recognition because of its CSR efforts (Akinpelu, 2019; Annor, 2019; Oluwole, 2019). For instance, to encourage further implementation of the SME's CSR activities two international foundations, the King Baudoin Foundation and the Case Foundation awarded 200,000 Euros and 50,000 dollars, respectively to Wecyclers (Akinpelu, 2019; Annor, 2019; Oluwole, 2019).

CSR is a channel through which businesses, including SMEs contribute to societal goals (Meyer et al., 2017; Schmidt et al., 2018; Yeo & Carter, 2018). CSR implementation is useful for businesses to mitigate the negative effects their operations may have on the environment, as businesses contribute to the depletion of the environment (Jamali et al., 2017; Doshmanli et al., 2018; Melissen et al., 2018). CSR is implemented through ideal labour, production and environmental practices, and also through good community relations (Van Woerkom & Zeijl-Rozema, 2017; Mazoor et al., 2019; Sharma & Gupta, 2019). For instance, Beltij Limited donated boreholes and learning materials to a school in the community it carries out its operations (The Guardian, 2018).

Implementation of CSR may be voluntary or a legal requirement (Amor-Esteban et al., 2018; Dubruc et al., 2018; Col & Patel, 2019). To ensure CSR is beneficial to both businesses and the society, it is important that its implementation is in line with the company's business strategy (Maas & Boons, 2017; Moneva & Hernández-Pajares, 2018; Kucharska & Kowalczyk, 2019).

A majority of CSR research has focused on CSR by large companies, with relatively little attention given to CSR activities done by SMEs (Panwar et al., 2017; Dubruc et al., 2018; Lucky, 2018). This is despite the fact that SMEs account for about 95 percent of businesses globally, and in most countries they contribute more than half of the employment and GDP (Organization for Economic Cooperation and Development [OECD], 2017; United Nations, 2019; World Bank, 2019). The neglect has been linked to their size, as it is assumed that because of their size their impact on the business environment is minimal (Panwar et al., 2017; Edgell, 2018; Al-Tit et al., 2019). Although individually their impact may be minimal, their collective CSR impact is huge (OECD, 2017; Edgell, 2018; Takalendze & Mohammed, 2019). SMEs are fundamental to the efforts to achieve global sustainable development (López-Pérez et al., 2017; Wu, 2017; United Nations, 2019). Sustainable development is when the environment is not compromised in the process of meeting current economic needs (Carley & Christie, 2017; López-Pérez et al., 2017; Stafford-Smith et al., 2017). Therefore, it is important that researchers, regulators and other stakeholders pay more attention to the implementation of CSR in SMEs.

This study aims to address this research gap by conducting a systematic review of CSR research in an SME (CSRS) context. Papers in this review were sourced from six databases; Emerald, Elsevier, Sage, Springer, Taylor & Francis and Wiley. These databases were chosen because they are known to publish a large percentage of peer reviewed papers. It is believed that peer reviewed papers are of high quality, because a lot of rigor is involved in reviewing them (Sidalak et al., 2017; Caputo, 2019).

This study is time bound as it uses articles published between 2010 and 2019, and the choice of this timeline is because the research aims to focus on recent developments in the area. The world is dynamic, and as a result new norms and underlying factors that concern this area are

occurring. In the past, CSR involved mere philanthropy (Maas & Boons, 2017; Jamali & Karam, 2018; Melissen et al., 2018), however, in recent years, several issues have emerged that concern CSR, for instance, socially responsible human resources management, green practices are all considered integral parts of CSR (Rothenberg et al., 2017; McClimon, 2019; Sharma & Gupta, 2019).

To achieve the aim of the study, important characteristics of CSRS were identified. This was done by analysing the downloaded papers based on the following factors: time distribution, geographic distribution, the type of article (conceptual vs. empirical), theories, themes and methods used in the papers. The analyses done will identify research gaps in this area, which will provide a direction for future research for both old and intending researchers of this area. From a managerial perspective, the gaps identified will highlight issues in this area that require immediate attention.

The rest of the paper is structured as follows: The next section on literature review discusses prior systematic reviews on CSRS. This review differs from prior reviews because it is comprehensive and covers a more recent timeline. This is followed by a methodology section, which discusses the method and processes used in conducting this study. The subsequent section discusses the findings of this study, and also highlights directions for future research based on these findings. Finally, a section which discusses the limitations of the study, and makes suggestions based on the identified limitations concludes the paper.

2. Literature review

An examination of CSRS literature revealed that two systematic reviews have been published in the six databases utilized for this review between 2010-2019 (Vázquez-Carrasco & López-Pérez, 2012; Ortiz-Avram et al., 2018). Vázquez-Carrasco and López-Pérez (2012) did a comprehensive review of CSRS research, while Ortiz-Avram et al. (2018) focused on a specific aspect of CSRS. Both studies will be discussed in the succeeding paragraphs.

Vázquez-Carrasco & López-Pérez (2012) in conducting a systematic review of CSRS research, utilized 28 English peer reviewed articles sourced from selected management and SME journals. This study was not time bound. However, the earliest article featured in this systematic review was published in 2006, while the latest was published in 2011. According to the author, the oldest reference to CSRS research was in 2006 (Vázquez-Carrasco & López-Pérez, 2012). The latest publication year of articles featured in the study was 2011, this is because the study was published in 2012. The systematic review focused on the identification of themes and methodologies adopted in CSRS research.

Ortiz-Avram et al. (2018) conducted a systematic review of CSRS research, which focused on the integration of CSR into the strategies of SMEs. 118 peer reviewed English articles obtained from two databases (Web of Science and Scopus) were reviewed. This study was time bound as articles published between 1997 to 2016 were utilized. The articles were reviewed based on time and geographical distribution, and methodology adopted. Also, content analysis was used to explore the different terms used to characterize CSR in the context of SME strategy.

To the best of the researcher's knowledge there is limited evidence of systematic reviews of published CSRS articles. This is evidenced by the fact that only two prior systematic reviews were identified by the researcher. The limited number of systematic reviews may be because, CSRS research only became prevalent in recent years (Vázquez-Carrasco & López-Pérez, 2012).

Analyses of prior systematic reviews revealed that the most recent study (Ortiz-Avram et al., 2018) focused on one specific aspect of CSRS research. This current study conducts a comprehensive review of CSRS research, and its findings are very important considering that SMEs are fundamental to the efforts to achieve global sustainable development. The following section outlines the methodology adopted in this study.

3. Methodology

In conducting this systematic review of CSRS research, this study adopted the “systematic quantitative assessment technique” (SQAT) developed by Pickering and Byrne (2013). SQAT facilitates the production of reproducible and verifiable reviews, through the identification of “important geographic, scalar, theoretical and methodological gaps in the literature” (Pickering & Byrne, 2013, p. 11).

SQAT recommends five important steps in conducting an effective systematic review. Each step and how it was applied in this study is described in Table 1. A total of sixty two peer-reviewed English CSRS articles met the selection criteria from six databases. Table 2 presents the number of articles downloaded from each database utilized.

Table 1. Description and application of SQAT

Step	Application in current study
1. Define topic	Corporate Social Responsibility in Small and Medium Enterprises
2. Formulate research questions	<p>Six research questions:</p> <ol style="list-style-type: none"> 1. What is the time distribution of CSRS research articles? 2. In which countries were these articles written? 3. What kind of CSRS articles were published? (Conceptual vs. Empirical) 4. What kind of theories were applied in these articles? 5. What are the specific themes these articles explored, and what were the major findings in each theme? 6. What research methods were utilized to conduct the research?
3. Identify key words	“Corporate Social Responsibility”, “Small and Medium Enterprises”
4. Identify and search databases	<ol style="list-style-type: none"> 1. 6 databases utilized: Elsevier; Emerald, Sage, Springer; Taylor and Francis; Wiley 2. “All in title” search using three search combinations: <ol style="list-style-type: none"> a. “Corporate Social Responsibility” + “Small and Medium Enterprise” b. “CSR” + “SME” c. “Corporate Social Responsibility” + “SME”
5. Read and assess publications	<ol style="list-style-type: none"> 1. Abstracts of papers found were read to ensure that they were dealing with Corporate Social Responsibility in Small and Medium Enterprises. 2. Literature reviews, book chapters and conference proceedings were not included; only peer-reviewed conceptual and empirical papers.

Source: Authors

Table 2. Number of Papers downloaded in databases

Database	Number of Papers
1 Emerald	21
2 Elsevier	9
3 Sage	7
4 Springer	8
5 Taylor & Francis	7
6 Wiley	10
Total	62

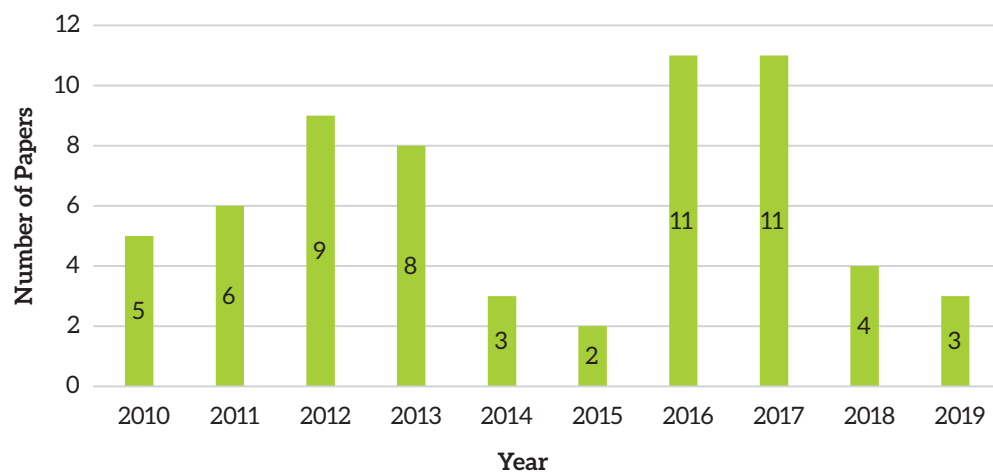
Source: Authors

4. Findings, discussions and suggestions for future research

4.1. Time Distribution of Articles on CSR in SMEs Context

Based on this study's sample of 62 articles, published between 2010-2019, a time distribution analysis of CSRS research was done. This analysis revealed that a peak was reached in 2016 and 2017 (11 articles respectively). The minimum number of articles was published in 2015 being two articles. Articles were published every year between the timeline of 2010-2019. So far, only three articles have been published in 2019. However, it is important to note that papers used for this analysis were downloaded on 23rd June, 2019. It is expected that more articles will be published by the end of 2019 (Figure 1).

Figure 1: Time Distribution of Articles on CSR in SMEs

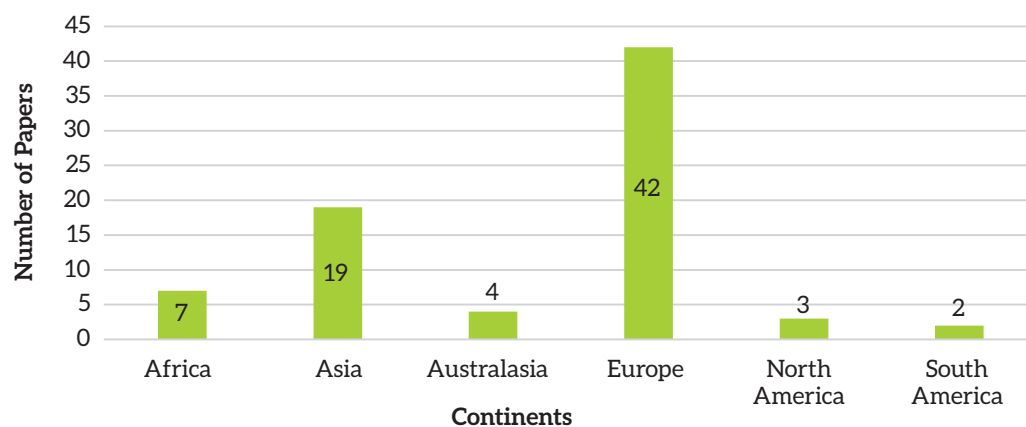


Source: Authors' review

4.2. Geographical Distribution of Articles on CSRS

Figure 2 presents the geographical distribution of the 62 CSRS articles reviewed in this study.

Figure 2 Geographical Distribution of Articles on CSR in SMEs from 2010-2019.

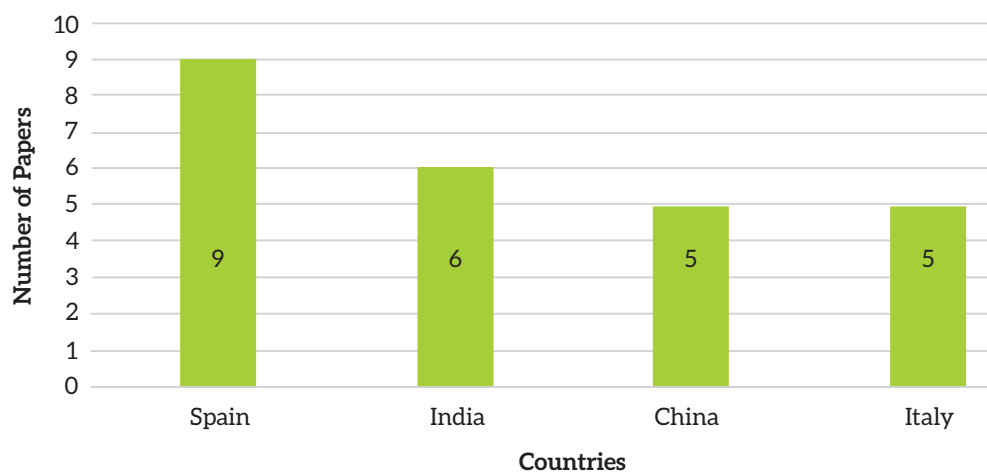


Source: Authors' review

The analysis showed that Europe has the highest number of articles published (42), followed by Asia (19), Africa (7), Australasia (4), North America (3), and finally South America (2). South America had the least number of studies in this area, and this reflects a geographical gap in CSRS research. South America has been described as one of the continents with high poverty levels, and Ray (2018) stated that 61 million people live in extreme poverty in the continent. Although the individual impact of CSR implementation in an SME may be small, their collective impact is huge (OECD, 2017; Edgell, 2018). Therefore, the implementation of CSR by SMEs in South America is likely to improve the continent's economic and environmental conditions. Conducting CSRS research in South America will help identify how best CSR implementation by SMEs can contribute to the continent's economic sustainability. Hence, future researchers should address this geographical research gap.

From a country perspective, 34 countries were represented in the systematic review of CSRS research. Figure 3 presents the top four countries where CSRS research was conducted. The analysis shows that Spain is the country with the highest number of articles (9), followed by India (6), then China and Italy (both countries have 5 articles each). All top four countries belong to the European and Asian continents, and both continents have the highest numbers of CSRS research (Figure 3).

Figure 3. Top 4 Countries by Research on CSR in SMEs



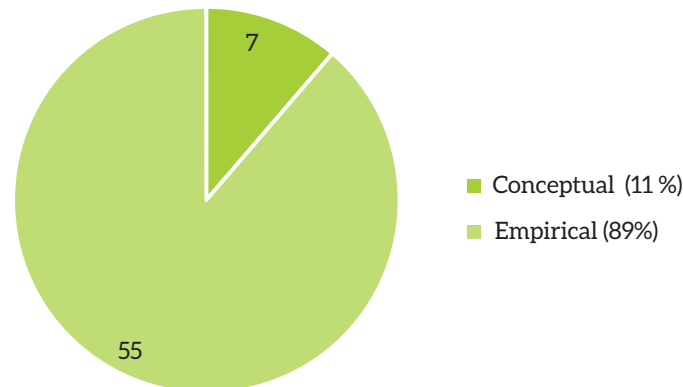
Source: Authors' review

Country analysis showed that 34 countries had published CSRS research; this number is low when compared with the total number of countries in the world. According to worldatlas.com, there are currently 196 countries in the world, including Taiwan (World Map, 2019). A limitation of this study is its inclusion of only articles published in English. Nonetheless, many countries are not represented in CSRS research. SMEs are fundamental to the efforts to achieve global sustainable development (United Nations, 2019). Hence, it is important that researchers in all countries conduct CSRS research. This will identify the level of contribution being made by SMEs, how positive contributions can be made by SMEs through CSR and how to mitigate any negative effect of SMEs operations on the society, amongst other issues.

4.3. Article Type

The 62 articles used in the systematic review were divided into two categories: conceptual and empirical. Conceptual articles are those that offer theoretical discussions on the subject, while empirical articles are those which involve data collection in order to test a particular hypothesis in the real world (Patten & Newhart, 2017). Figure 4 shows the breakdown of the 62 CSRS articles based on the above classification.

Figure 4: Article Type Breakdown



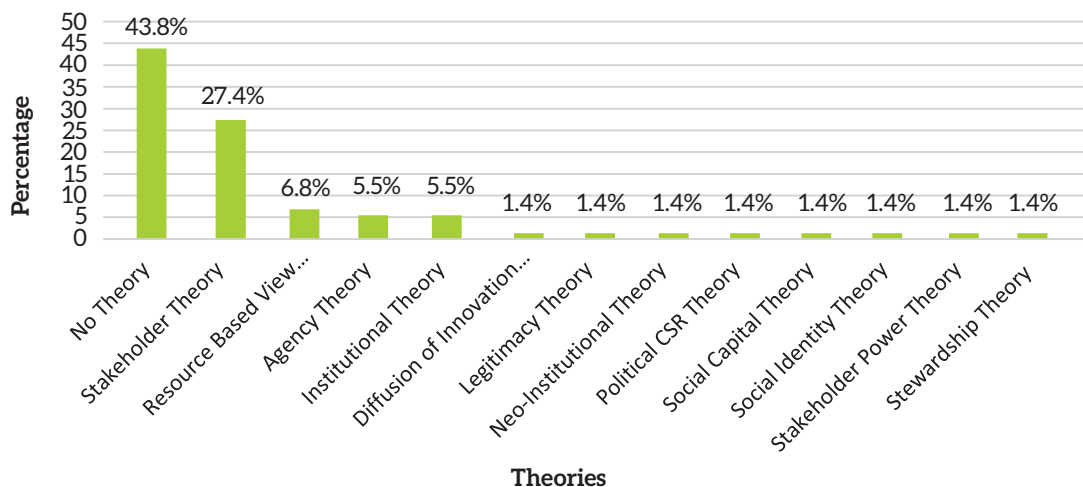
Source: Authors' review

A significant majority of the papers reviewed were empirical in nature (89%, 55 out of 62). Empirical research is important as it validates existing theories and concepts. However, because of the limited number of conceptual CSRS articles in this review, more conceptual research needs to be done as this contributes to a better understanding of emerging norms and factors. Additionally, conceptual research will also provide direction and impetus for future empirical research enquiry into CSRS.

4.4. Theory Breakdown of CSRS Research

Figure 5 shows the breakdown of theories used in CSRS research.

Figure 5: Theory Breakdown



Source: Authors' review

The breakdown revealed that 12 theories were utilized. However, a significant number of papers did not adopt any theory in their analysis (43.8 percent). The top four theories applied in CSRS research are Stakeholder Theory (27.4 percent), Resource Based View Theory (6.8 percent), Agency and Institutional theories (5.5 percent respectively). The stakeholder theory provides insights on how SMEs manage their multiple stakeholders (Agyemang & Ansong, 2017; Jain et al., 2017; Park et al., 2017). Resource based view theory is used to identify the resources and capabilities generated by SMEs as a result of CSR implementation, these resources bring about

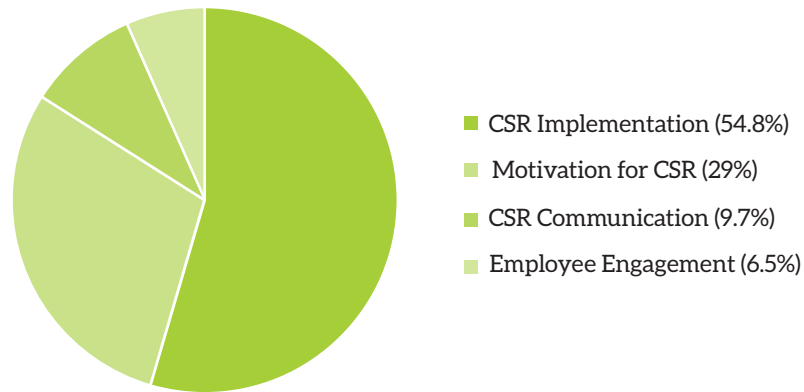
sustainable competitive advantage (Amaeshi et al., 2016; Stoian & Gilman, 2016; Martínez-Martínez et al., 2017). Agency Theory provided the bases for analysing the relationship between profit maximization for SME owners and CSR implementation (El Baz et al., 2016; Agyemang & Ansong, 2017; Mtar, 2019). Institutional theory aided the identification of rules, beliefs and norms that are concerned with CSR implementation in SMEs (Lund-Thomsen et al., 2014; Lee et al., 2017; O'Connor et al., 2017).

A lot of the articles analysed did not adopt any theory, and this further reiterates the need for the publication of more CSRS conceptual articles. Conceptual articles provide theoretical discussions, which sometimes brings about the emergence of theories. Theories provide guidance for empirical research (Patten & Newhart, 2017).

4.5. CSRS Research Themes

Analysis of the 62 CSRS articles reveals that four CSRS themes were explored; Figure 6 reflects these themes.

Figure 6. CSRS Research Themes



Source: Authors' review

More than half of the articles reviewed (54.8 %) addressed CSR implementation. These studies identified that a large number of SMEs do not implement CSR due to resource constraints and lack of proper education on the benefits of CSR (c.f. Fen Tseng et al., 2010; Indarti & Efni, 2018; Zoysa & Takaoka, 2019). Also, the few SMEs implementing CSR mostly utilized external oriented informal approaches (c.f. Bevan and Yung, 2015; Jain et al., 2016; Raza & Majid, 2016). Implementing CSR is beneficial to SMEs, as it can lead to efficient utilization of resources and serve as a marketing tool (c.f. Vancheswaran & Gautam, 2011; Robertson, 2017; Mtar, 2019). However, for an SME to derive benefits from its CSR implementation, it must be in line with the company's strategy; this means that CSR activities should be planned in line with the business core objectives (c.f. Santos, 2011; Tamajon & Font, 2013; Graafland, 2018). Work force and community related CSR were suggested as some ideal CSR activities for SMEs (Gorondutse & Hillman, 2016; Stoian & Gilman, 2016; Agyemang & Ansong, 2017).

The above findings revealed by CSR implementation themed papers, identifies the need for more SMEs to participate in CSR. However, this should not be done in a generic way, CSR implementation should involve proper planning and education. This will ensure that the implementation brings about opportunity creation and competitive advantage for the SME. For instance, the case of Wecyclers discussed in the introduction, shows how CSR implementation can create a business opportunity. Wecyclers is a recycling company that helps residents collect waste, as part of its CSR activities. Some of the waste collected is useful to the company's recycling business.

Resource constraints is one of the reasons for SMEs non-participation in CSR. Financial sector regulators in various countries (Central Banks), can help improve SMEs funding status by making policies that ensure interest rates are favourable. Favourable interest rates will encourage SMEs to access funds through loans. These funds although for business will also contribute to CSR, as a result of SMEs carrying out business operations in more efficient ways. E.g. a restaurant that previously cooked with fire wood, thus contributing to pollution, will afford to buy a gas cooker because it has access to more money.

The second most common theme among CSRS research is motivation for participation (29%). These articles identified some factors that motivate SMEs to participate in CSR. The factors identified included legislation, values of business owners and managers, relevance of stakeholders' engagement and pursuit for profitability (c.f. Lee et al., 2016; Tang & Tang, 2017; Dey et al., 2018). Although not common, external donors may sometimes motivate SMEs to participate in CSR (Coppa & Sriramesh, 2013). Socially responsible SMEs also encourage other companies to participate in CSR, this is because they restrict their business activities to only socially responsible companies (Biong & Silkoset, 2017).

Based on the above findings it can be observed that CSR has the prospect of making a business profitable, hence SME owners need to take part in CSR to achieve business profitability. It has also been identified that SMEs can be motivators for other businesses to take part in CSR. SMEs can do this by restricting their choice of business partners based on social responsibility. Businesses will be motivated to participate in CSR because of the business opportunity attached to being a socially responsible company, and this will ensure better achievement of sustainable development.

Legislation has been identified as a motivation for CSR implementation in SMEs. Policy makers need to make more CSR laws, so as to enhance better participation. For instance, in Nigeria CSR laws is focused on taxation, businesses are not held accountable on other measures. A CSR bill is currently being considered in the country's National Assembly. This bill is proposing other CSR standards and also the establishment of a supervisory body to monitor CSR activities. A CSR focused bill and supervisory organization should exist in all countries. To further increase SMEs CSR participation, a bill and law focused on CSRS can be constituted.

The third most common theme among CSRS research was CSR communication (9.7%). These articles revealed that CSR communication among SMEs is low (Dincer & Dincer, 2010; Parker et al., 2015; O'Connor et al., 2017). The reasons for the low level of CSR communication were revealed as: fear of criticism, lack of proper management skills and resources (Dincer & Dincer, 2010). Some studies identified the channels through which CSR can be communicated; these channels were classified as formal and informal. Word of mouth from employees, customers and third party endorsement constitute informal CSR communication channels (Lee-Wong & More, 2016). On the other hand, CSR reports and websites of companies constitute formal CSR communication channels (Dincer & Dincer, 2010; Lee-Wong & More, 2016).

More SMEs need to communicate their CSR activities in order to improve their corporate image and competitiveness. However, to avoid criticism and miscommunication only verifiable claims should be made. The low level of CSR communication among SMEs identifies that they are not held accountable for their social responsibility. Mandatory CSR reporting laws only focus on large companies (Edwards, 2018). Parliaments of various countries need to include SMEs under the mandatory CSR reporting law. However, a different reporting standard should be set for them because their operation scale differs from that of large companies. This will encourage CSR communication and also implementation among SMEs

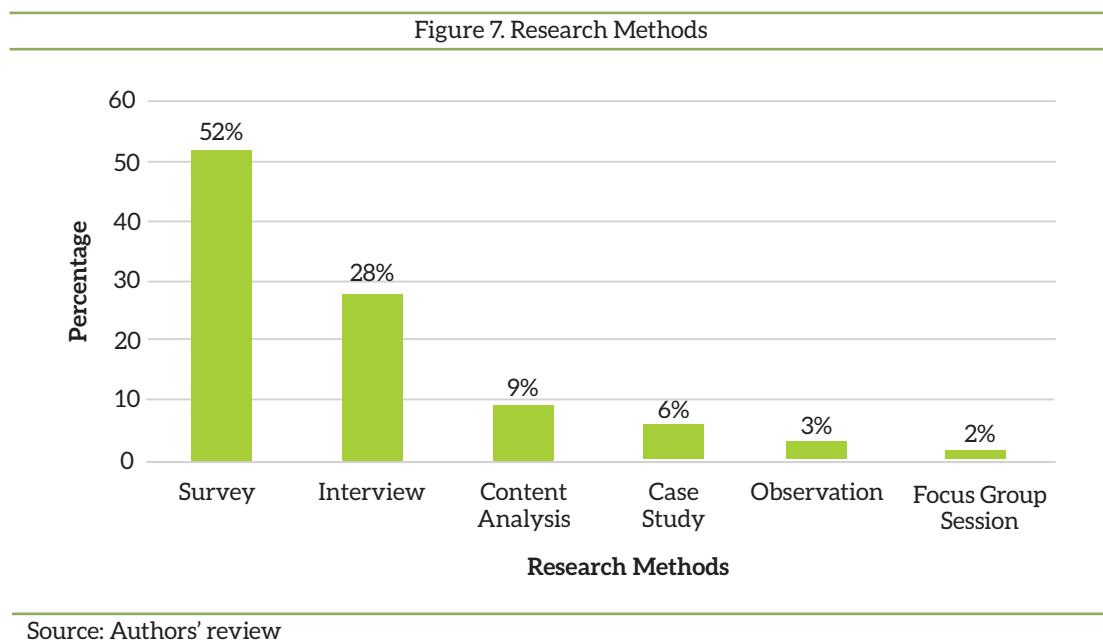
The last theme identified in CSRS research was employee engagement (6.5%). These articles revealed that internal stakeholders which comprise of employees are neglected in CSR initiatives; this is because the CSR activities implemented by SMEs are not employee focused (Davies & Crane, 2010; Johan de Jong, 2011). Also, SME owners often do not consult employees

before making decisions on external CSR implementation, this is not an ideal practice; although business owners and managers initiate CSR implementation, employees are the drivers of the process (Davies & Crane, 2016; Sendlhofer, 2019).

Employee focused CSR is a recent trending and relevant aspect of CSR among large companies (Sharma & Gupta, 2019). SMEs need to involve their employees more in their CSR activities, so as to take advantage of this current CSR trend. This will be beneficial to them as employee morale will be boosted, and also new talents can be attracted to the company. A survey showed that prospective employees consider CSR implementation as a criterion when choosing companies to work for (Waithe, 2018).

4.6. Research Methods

Figure 7 presents a summary of the research methods utilized in CSRS research. Analysis of the 62 CSRS articles identified six primary research methods used.



More than half of the studies reviewed (52%) used surveys (c.f. Agyemang & Ansong, 2017; Biong & Silkoset, 2017; Graffland, 2018) as their primary research method. This was followed by interview of various SMEs stakeholders (28%) (c.f. Dincer & Dincer, 2013; McCaffrey & Kurland, 2015; Lee-Wong & More, 2016) and Content analysis (9%) (c.f. Dincer & Dincer, 2010; O'Connor et al., 2017; Indarti & Efni, 2018). The other three research methods were utilized in less than 5 articles. Four articles, representing 6% of articles reviewed, adopted case study method in their analysis (Von Weltzien Hoivik, 2011; Del Baldo, 2012; Amaeshi et al., 2016; Sendlhofer, 2019). Two articles Davies and Crane (2010) and Lund-Thomsen et al. (2014), both used observation in their analysis. The use of focus group session was employed by Amaeshi et al. (2016).

Majority of CSRS research used survey. This method is not devoid of limitations. Blasius and Thiessen (2012) states that survey may sometimes not present the true picture of a situation; this is because of omission of cases that should have been included in the survey. Future studies should explore the use of other methods. An opportunity also exists for researchers to adopt a combination of methods. It is observed that most of the papers reviewed adopted a single research method. In other to have several perspectives and to ensure a high level of accuracy, future CSRS research can combine two or more research methods.

5. Conclusion

This paper reviewed 62 peer-reviewed journal articles on CSR in SMEs context (CSRS). These articles were examined along six key categories, including the time distribution of the articles, geographical distribution of the article, article type, theories used, research themes and research methods. The results of the review were discussed and directions for future research were provided. Although a reasonable number of CSRS studies have been conducted, there is still significant room for more conceptual research in this area, particularly considering the important contribution of SMEs CSR implementation to the achievement of global sustainable development.

Some limitations exist in this study; these limitations are gaps future CSRS research can explore. The first limitation is that this study is time bound, only articles published in 2010 and later years were used. Future research may include earlier years, as this may provide some useful insight.

The second limitation is that this study used title search in six databases. Although, these databases contain high quality, peer-reviewed articles, they definitely do not contain all peer-reviewed CSRS articles. Future systematic reviews can widen the scope of databases to gain further insight in CSRS research.

Another limitation is that only English journal articles were included in the review; book chapters and conference proceedings were excluded. This was done in accordance with the SQAT methodology to maintain the high quality of articles reviewed. However, there is potentially very useful insight in book chapters and conference proceedings, which future research would do well to include.

A further limitation is the fact that a title word search was utilized rather than a key word search. A title word search provides a more precise search of articles that are dealing with CSRS. However, a key word search would have produced a greater number of articles for the review. Some of the papers might not have been directly addressing CSRS, but might have provided useful insight.

Notwithstanding, these limitations, this study is important as it provides a clear picture on the current state of CSRS research and gives a clear direction on the areas that future research needs to address in order to ensure CSR is properly implemented by SMEs, in ways that will be beneficial to the business and the environment at large.

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