

THE INTRODUCTION AND APPLICATION OF A FORMALIZED CSR PLANNING APPROACH FOR SMALL BUSINESSES

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ABSTRACT

Corporate Social Responsibility (CSR) focuses on an organization's business practices that have an environmental, social, or human impact (Bowen, 1953; Kechiche & Soparnot, 2012). Although small and midsize businesses engage in CSR activities, the activities and approaches have been criticized for lacking structure and formalized management tools. Small business owners have access to a subset of resources to assist with their business ventures. In some instances, these small businesses acquire formal for-credit education from entrepreneurship major, minor, or specialization programs. Additionally, small businesses derive knowledge from non-credit programs such as those offered from the Small Business Development Centers, the Family Business Alliance (FBA), and university continuing education seminars. Self-study is another possibility as small business owners read or watch videos such as those available from the U.S. Small Business Administration. Last, small business owners receive one-on-one consulting from the Small Business Development Centers and from the nonprofit organization, Service Corps of Retired Executives (SCORE). These resources span topics on business plan development, legal structures, accounting, record keeping, marketing, selling, finance, website development, Search Engine Optimization (SEO), and e-commerce platforms. Within the types of resources mentioned, small business owners are still missing resources to assist them with creating structured CSR initiatives. Accordingly, this paper examines key themes within the top 100 Global CSR companies (based upon research and analysis from the Reputation Institute: strong leadership participation, synchronize brand and CSR, CSR evidence, internal and external CSR, as well as human and social CSR. The paper suggests how small business owners can translate such themes into a formalized planning process to create a CSR Plan. The paper prompts small businesses into creating CSR actions by posing 10 key planning questions. Based upon answering such questions, a sample CSR plan is developed for a small business diner which contains the CSR Leader's Statement as well as 20 CSR tasks for the diner. As a result of this paper, implications exist for those individuals supporting small businesses. For example, consultants assisting small businesses may decide to utilize the developed list of probing questions to encourage small businesses to participate in developing CSR plans. University professors may decide to incorporate the learning activity of a small business CSR plan as part of the entrepreneurship curriculum. Additionally, CSR plans may supplement business plans in small business pitches. Last, several ideas for the direction of future research are also included within this paper.

Keywords: Small Businesses, Small and Midsized Enterprises (SMEs), entrepreneurs, Corporate Social Responsibility (CSR), Reputation Institute, entrepreneurship curriculum

INTRODUCTION

The use of Corporate Social Responsibility (CSR) by small businesses (fewer than 500 employees) has resulted in numerous benefits such as increased number of customers, increased recruitment of millennials, and increased trust with millennials (Congressional Research Service, 2018; Pollack, 2017). Yet, when small businesses engage in CSR initiatives, their approach is often informal, and formalized management tools are lacking (Baumann-Pauly, Wickert, Spence, & Scherer, 2013). Keck (2016) recounts similar challenges as well as solutions stating that CSR activities for SMBs are not systematic or continuous.

Although the United States does not have any current initiatives to assist small businesses to be more structured with their CSR activities, other countries have implemented programs to add such structure. Keck (2016) delineates a solution implemented by the German government was to provide CSR consulting through a CSR helpdesk teams for the Chamber of Crafts in Berlin. Some of the deliverables as part of the customized CSR support structure include an analysis of “enterprise vision, values, stakeholder and CSR issues along the action fields of workplace, marketplace, environment and local community” (para. 21). Additional deliverables included identification of CSR goals and timelines, development of CSR measurements, formulation of communication strategies of internal and external stakeholder, and identification of continuous impairment within CSR initiatives.

Keck (2016) also discusses another initiative: GILDE Business development agency of the City of Detmold was selected to assist small and midsize enterprises into becoming CSR enterprises throughout 10 locations in Germany. This initiative includes 4 phases: 1). CSR Impulse Focus (theory of CSR and CSR presentations), 2). CSR Basics (sustainability and CSR), 3). CSR Practice (SWOT analysis), and 4). CSR Experience Exchange (CSR fieldtrip to see and experience local CSR initiatives as enterprises).

In general, small business owners have numerous resources to assist with their business ventures. They can take credit or non-credit classes from universities. Additionally, small business owners can take non-credit courses from Small Business Development Centers, the Family Business Alliance (FBA), and the U.S. Small Business Administration. Last, small business owners receive one-on-one consulting from the Small Business Development Centers and from Service Corps of Retired Executives (SCORE). However, the topics that comprise classes and the topics as part of consulting are not on structured, systematic CSR initiatives to assist entrepreneurs like those discussed by Keck (2016). To address this void, this paper will show how small businesses can formally create and utilize a CSR plan.

LITERATURE REVIEW

CSR Benefits

CSR focuses upon the social and environmental aspects and can be defined as “an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital” (Visser, 2011, p. 7). Benefits include increased customer loyalty, improved employee attraction and retentions, improved organizational image, cost reductions, increased innovations, increased revenue, reduced risk, increased millennial recruitment, increased employee morale and loyalty, and increased production (Gharleghi, Jahanshahi, & Nawaser, 2018; Pollack, 2017; Nitu-Antonie, Feder, & Munteanu, 2015; Patrizia, 2012; Pastrana & Sriramesh, 2014; Wheelan & Fink, 2016).

Looking at some percentages of comparing sustainable companies, it was shown that with sustainable companies, morale was 55% higher, and productivity was 16% higher (Wheelan & Fink, 2016). Last, within the millennial group, 92.1% of applicants felt that CSR was of significance such that CSR one of the criteria when evaluating job opportunities. Additionally, about half of millennials were even willing to accept a 20% salary reduction if the company were actively involved in CSR initiatives (The Adecco Group, 2017).

Internal and external CSR activities collectively have a positive impact on an organization's performance. However, when there is wide gap of an organization having significantly more internal CSR activities than external CSR activities, there can be a negative impact on the organization's performance (Hawn & Ioannou, 2016). Internal CSR had a positive impact on employees' internal motivation, but external business partner CSR customer related activities did not (Skudiene & Auruskeviciene, 2012).

Current Small Business Education and Resources

Numerous avenues of education are available for small business owners to increase their knowledge as they can acquire formal credit-based education from university entrepreneurship major, minor, or specialization programs. Small business owners receive one-on-one consulting from the Small Business Development Centers and from the nonprofit organization, SCORE. Self-study is another possibility as entrepreneurs read or watch videos such as those available from the U.S. Small Business Administration or from Massive Open Online Courses (MOOCS) such as those courses from the learning platforms Coursera or Udemy.

Additionally, small business owners derive knowledge from non-credit programs such as those offered from the Small Business Development Centers, the Family Business Alliance (FBA), and university continuing education seminars. For example, the New Jersey SBDC (2018) offers extensive courses to entrepreneurs. Participants can take five courses to earn an Accounting and QuickBooks certificate. An entrepreneurial certificate can be earned by taking courses that include topics on business plans, sales, marketing, taxes, mental health, record keeping, and financial statements. A digital blue print certificate can be earned by completing courses in website planning, WordPress, SEO, Google AdWords, Google Analytics, video creation, blogging, and social media. Participants can also take courses that are not within the certificate programs such as marketing, networking, insurance, e-commerce, employee handbooks, leadership, business valuation, self-care, crowdfunding, trade shows and more.

Once small business owners become educated, they can practice what they learned by creating a business plan that can be done manually or electronically. Business plans are often divided into these sections: Executive Summary, Business Summary, Products/Services, Target Market, Competition, Sales, Marketing, and Financials (Barrow, Barrow, & Brown, 2012; Woodruff, 2018).

Although there are resources representing a variety of topics important to small businesses, resources focusing on a structured approach for CSR activities is missing. A proposed solution is to provide small businesses with assistance in strategizing CSR that supplements the commonly created business plan. It is recommended that content of such plan be based upon key themes used by socially responsibly recognized firms, namely those evaluated by the Reputation Institute.

METHOD AND RESULTS

Summary of Sample and Survey

The Reputation Institute (2017) had conducted research of companies within 15 countries. It was required that the companies had to have a reputation that was considered above average. Also, these companies had to be recognizable (at least 40%) on a global scale. 170,000 ratings were evaluated resulting in the Global 100 most socially responsible companies such as LEGO group, Microsoft, Google and more.

Results

An analysis of the results shows that five themes emerge as listed in Figure 1.

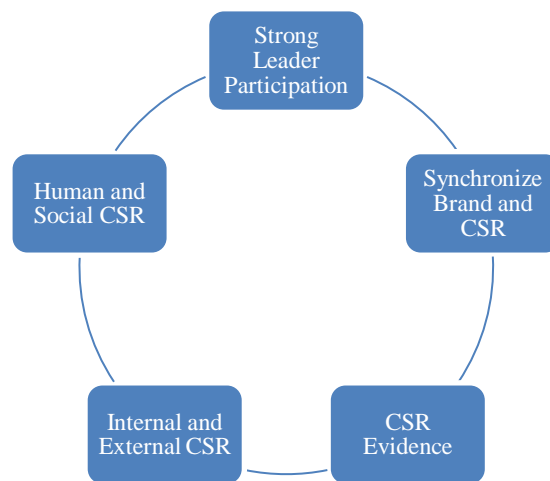


Figure 1. Five Themes for Successful CSR Projects

Theme 1

The first theme focuses on the strong participation from leaders in the companies' CSR initiatives (Reputation Index, 2017). Leaders must set the tone and champion projects within their organizations. For example, Cisco, Chuck Robbins states, "I've never been more certain that what is good for people, society, and the planet is good for business" (Cisco, 2017, p. 1).

Theme 2

The second theme focuses on synchronization of an organization's brand with CSR (Reputation Index, 2017). Abratt and Kleyn (2012, para. 15) describe "corporate identity is an internal organizational strategic decision, and the corporate brand is the mechanism that allows for alignment between the desired identity and how stakeholders 'see' the identity." Brand positively impacts employees and external stakeholders (Makasi & Munyoro, 2014).

In some instances, it may be difficult for a small business to be able to afford CSR initiatives that align with brand on a solo basis. As an example, consider the eyeglass company, Warby Parker that offers the "Buy one get one" program. To date, Warby Parker (n.d.) has given away about 3,000,000 glasses. Since start-ups are not dealing with such magnitude, Hughes (2017) recommends working with a partner to ease cost and volume. In this example, a small

business optometrist might engage in some initiative to support the nonprofit, Eye Care 4 Kids. Hughs (2017) additionally recommends choosing a CSR initiative that aligns with brand and involves customers. As an example, a small business vet or groomer might have a contest in which customers can pay a free to enter a picture of their pets into different categories. The winner can receive a partial payment that is shared with a donation to the local SPCA. Last, Hughes (2017) recommends contributing to community education. For example, a small business law firm can establish a \$1,000 scholarship at a local university for a law student.

Theme 3

The third theme focuses on organizations having evidence of CSR in walk, not just talk – actions, not just words (Reputation Index, 2017). Schons and Steinmeier (2016) formulated four categories that depict how companies talk or act regarding CSR as follows: Neglectors (no talk or actions), Greeners (all talk), Silent Saints (only walk), Balanced Engagers (talk and action) in relationship to high proximity or low proximity. Further research on walking the CSR talk shows that the Greeners' significant CSR actions were not always noticed by low proximity stakeholders (customers). Rather, the high proximity stakeholders (employees) scrutinized the CSR talk being paired with CSR actions. However, beyond the results of this study, Schons and Steinmeier (2016) note that customers have become increasingly skeptical about touted CSR initiatives that are missing accompanying CSR actions. Skarmeas and Leonidou (2013) have also observed customers' attention to companies' active CSR involvement.

Theme 4

The fourth theme focuses on organizations participating in internal and external CSR activities such as internal fair decision making, equitable wages, workplace safety, training and development, and work life balance (Hameed, Riaz, Arain, & Farooq, 2016; Shen, & Zhu, 2011). In addition to people, internal CSR can focus on improving internal actions – i.e. implementing policies to improve efficiency (Hawn & Ioannou, 2016). External can focus on environment and social causes (Hameed et al., 2016).

Theme 5

The fifth theme focuses on organizations participating in both human and social types of initiatives (Reputation Index, 2017). As an example, Cisco has been supporting fair wages within the human needs. The company has also implemented an initiative to foster entrepreneurship thinking among its employees through its Innovate Everywhere Challenge. Employees can present their ideas which may be selected and supported with mentoring and funding. An example of a winning project is Connected Medical Military Response. Through the use of sensors and analysis of data, diagnosis and treatment time of soldiers' injuries can be improved. Another example is PTO to Give. Employees can choose to have the monetary equivalent of their net PTO time donated to charities (Chen, n.d.).

Cisco (2018) has also been supporting social needs. As an example, in 2017, grants to 154,000 nonprofit organizations were awarded. 96% of this organization's employees Cisco's employees participated in education that focused on human rights which can include topics such as "freedom, justice, equality, human dignity, non-discrimination, democracy, sustainability, poverty, universality, rights, responsibilities, interdependence, solidarity, and peace" (The Advocates for Human Rights, n.d. para. 2). Last, Cisco has donated 355,000 to community organizations (Cisco, 2018).

DISCUSSION

Although the Reputation Institute focused on large organizations, it is believed that these most socially responsible organizations could still be role models for small organizations as the themes could be adapted to small businesses' initiatives. Accordingly, the initiatives addressed in this discussion focus on the activity of formalized CSR planning and the deliverable of a CSR plan.

Introducing a Formalized CSR Planning Approach for Small Businesses

When creating a business plan, small business owners have choices for numerous types of software that provide electronic templates such as Business Plan Pro, LivePlan, or Enloop. However, this type of software with templates does not exist for Strategizing CSR. A recommendation is to create a CSR Plan that is an appendix to the Business Plan. It can consist of two main areas: Leadership's CSR statement and company activities. Then, when completed, a set of checklist questions, based upon the earlier presented five themes, can be used to evaluate of appropriate CSR content is included.

The small business owner should consider profitability, the company's purpose, employees, and customers. Other components may include a company CSR website, identification of a CSR theme, and charities supported (Idowu & Towler, 2004). Last, Gond and Igalens (2008) state "CSR in a SME depends very much upon the personality and personal convictions of its managing director (as cited in Kechiche & Soparnot, 2012, p. 99).

Following are some questions to formalize the generation of ideas for the Leader's CSR statement for CSR actions: (a) Leadership Participation: What is your leadership statement linked to CSR? How will you communicate that statement (i.e. annual report, website, framed print on wall)? How will you personally fan the CSR flame (i.e. speak of CSR topic at staff meetings, attend company CSR activities, other)? (b) What nonprofits align with your brand? (c) What actions will your company engage in to continuously fan the CSR flame? (d) How will your company support professional development for employees? (e) How will you ensure fair salaries? (f) What activities can be conducted that support the well-being of employees? (g) Will there be formal or informal rewards for employees who participate in CSR activities? (h) Are there ways in which you will publicize CSR activities that have been completed? (i) How might you involve customers in your CSR activities? and (j) How will you educate employees on ethical decision making?

Applying a Formalized CSR Planning Approach to Create a Small Business CSR Plan

The Appendix illustrates a sample high-level CSR Plan for a start-up entrepreneur that has opened a diner. The purpose is to illustrate how the five themes from Reputation Institute's study can be applied and to utilize checklist questions to ensure the application of such themes. The proposed CSR Plan is recommended to be incorporated in the Appendix section of a small business owner's Business Plan.

Additionally, Table 1 shows how each of the CSR tasks in the Diner's CSR Plan maps to the above questions (a—j). For example, in column 1, the "CSR Question" for H as listed above is, "Are there ways in which you will publicize CSR activities that have been completed?" In

column 2, the “CSR Tasks Supporting the Question” is #8 on the CSR Diner’s Plan: “On Facebook account, include posts for CSR activities participated in by organization, as well as highlights of different food nonprofit organizations.” The table provides an organized summary as well as assurance that all questions have at least 1 task.

<u>CSR Question</u>	<u>CSR Tasks Supporting the Question</u>
A	1
B	2,3,4,5,6,7,10,11
C	3,4,5,6,7,9,10.,11,19
D	12,13,14
E	20
F	17
G	17,18
H	8
I	3,4,9
J	15,16

Checklist of Questions

Once the plan is developed, an entrepreneur should determine if content in the CSR plan incorporates the five themes. First, the small business owner should query, “Is there leadership involvement?” Next, “Are the brand and CSR activities in alignment?” Next, “Is there a mix of internal and external CSR/human and social activities?” Last, “Is there evidence of CSR actions instead of only CSR talk?”

Implications to Those Supporting Small Business Owners

Accordingly, as a result of content within this paper, universities’ continuing ed programs and Small Business Development Centers may be motivated to offer a seminar to assist small businesses to create a CSR plan. Coaches from Score and the SBDCs may see value in developing a list of probing questions to encourage small businesses to participate in such plans. University professors may want to include a small business CSR plan as part of the

entrepreneurship curriculum. Additionally, business plans and business plan pitches may also change to include a CSR plan added to the standard business plan.

FUTURE RESEARCH

Numerous types of research can result from this paper. First, research can focus on surveying those who assist small businesses owners with their CSR plan (i.e. individuals from SCORE as well as professors) and the small business owners themselves to evaluate their perspective on the process of CSR planning and their anticipated execution of the plan. Second, once numerous small businesses have created CSR plans, research can examine common and dissimilar elements of such plans by the small business's industry, location, and size. Third, although one structured planning approach for creating a CSR plan has been presented in this paper, additional research can propose other types of planning approaches to create a CSR plan for small businesses. Fourth, although this paper targets small businesses, future research can target chambers in the United States as well as chambers in Europe to assist them in developing a CSR plan. An analysis of similarities and differences of the CSR initiative can be made as part of the research.

CONCLUSION

Universities, Small Business Development Centers, and SCORE provide many training and consulting opportunities to small business owners. However, still missing is assisting small business entrepreneurs with formalizing their CSR activities which contrasts the assistance provided for the Chamber of Crafts and for the city of Detmold (Keck, 2016). Content for a sample small business CSR Plan has been presented that is based upon common themes used by the Global 100 most socially responsible companies as evaluated by the Reputation Institute. Universities, Small Business Development Centers, and SCORE can also assist with this initiative.

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APPENDIX**Diner's CSR Plan****CSR Leader's Statement**

Our organization strives to be successful in the creation of profit as well as from its positive impact upon its employees, society, and the environment.

CSR Tasks

Our organization will engage in the following tasks to support CSR:

1. Inclusion of CSR Leader's Statement in Welcoming letters to new employees
2. On our website, include link for viewers to make donation to food related non-profits such as Feeding America, The Hunger Project, Meals on Wheels, or The Soup Kitchen
3. Have a sign-up sheet to invite customers and employees to participate at a local soup kitchen event.
4. Make sandwiches and partner with other industries (i.e. local bakery, local beverage store) to distribute a meal to homeless. Invite employees and customers.
5. Contact nonprofits to see if they want left over food (i.e. women's' or men's' shelters or food banks)
6. In the lobby waiting area, key up content that can be made into a poster or framed that discussed nonprofit food organizations like Feeding America, The Hunger Project, Meals on Wheels, or The Soup Kitchen
7. Choose a nonprofit food organization from Amazon Smile
8. On Facebook account, include posts for CSR activities participated in by organization, as well as highlights of different food nonprofit organizations
9. Include a CSR suggestion box that employees or customers can contribute to
10. Include a collecting bank by the register for a food non-profit organization that is changed every two months
11. Make a monetary donation monthly to a food non-profit even if the donation is initially small like \$20
12. Provide human rights education for employees when initially hired and on an annual basis. Content can include handouts as well as YouTube videos with questions to answer
13. Employees will participate in a variety of mandatory (safety) and optional training (personal development) topics
14. Funding will be provided for approved MOOCS (i.e. Coursera or Udemy)
15. A Code of Ethics will be developed and utilized as well as regularly analyzed
16. Information such as ethical decisions making and sample cases from the Markkula Center for Applied Ethics will be shared with employees at meeting and will be distributed for self-reading
17. Employees will receive coaching, performance reviews, respect, and appreciation
18. A CSR Innovate Challenge contest will be open to the employees and public
19. The diner will have recycling bins for paper, plastics, cans, and glass as well as energy efficient light bulbs
20. On an annual basis, management will evaluate salaries using salary websites such as salary.com