

Evaluating factors that affect Corporate Social Responsibility participation in selected Small and Medium Enterprises in Zambia

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Abstract: In Chapter two, Literature is being reviewed from books, journal articles, prior research, case studies, magazines, online sources and various studies that have studied or reviewed Corporate Social Responsibility (CSR) are outlined. The objective of this study, is to evaluate the factors that affect SME participation in CSR. The research questions developed in the aforementioned chapter are designed with this objective in observance.

The first section of this chapter, reviews Corporate Governance, being the realm of the study; looks at prior and related research including worldwide research, African Continent research and research done in Zambia by Choongo in 2017. Furthermore, CSR is outlined and prior research done by Mayondi (2014) is reviewed. To add on, Attitudes towards CSR are reviewed through a research done by Jahan and Axelson. Organisation Culture is evaluated through the research done by Jackson (2012) in Estonia. In addition, Patzelt and Shepherd undertook a study on sustainable entrepreneurs in Berlin and Stonkutė et al (2018) undertook research on CSR practice and training and the research adopted an international approach, analysing universities located in several continents. Finally, SMEs are reviewed in the research done by Chibwe (2008).

In the second section, there is a critical review of empirical studies, gaps, contradictions and inconsistency in the literature reviewed (empirical). In the final analysis, the knowledge gaps and the possible outlines of what research should be undertaken is outlined.

I. INTRODUCTION

This chapter will explore past studies relating to the topic, investigate the nature of the problem, and establish how the existing laws, practices, statutes, and theories can be applied in corporate social responsibility. Preliminary Literatures reviewed underscore the fundamental issues behind corporate social responsibility. The funnel method of literature review will be used, starting with world research, African continent, Southern Africa and narrowing down to research done in Zambia.

II. LITERATURE REVIEW

Young and Thyl (2014) have said, Governance can be defined as a flexible system of action incorporating strategic and monitoring activities that determines the way a company enacts its responsibilities to its shareholders and stakeholders and which is determined at any given time by the

interrelationship of institutional drivers and behavioural norms. Governance systems and their interrelationships with CSR are demonstrated as fluid according to the national and institutional context, economic situation and industry impact. In the eyes of practitioner's corporate governance includes both structural and behavioural factors as well as responsibilities and actions towards shareholders and stakeholders. The Contextual factors that their research highlighted were important to the incorporation of CSR into governance including the economic environment, national governance system, regulation and soft law, shareholders, national culture, behavioural norms and industry impacts.

III. CORPORATE SOCIAL RESPONSIBILITY

Sharma (2019) says that companies should combine business with ethics and go beyond merely making money for their profit line.

This was a desk review of companies and there was no empirical research that took place. If Sharma had undertaken actual research, more details would be provided on what the outcome was. This is the point of separation as the current study aims at undertaking empirical research.

Sharma and Jain (2019) did a study towards new research avenues for the relationship between CSR, trust, brand loyalty, and customer-based brand equity. The study had a few limitations which create scope for future research. The data was obtained from a single industry (sportswear), which makes it questionable whether these results will also be applicable to other industries. The data was collected data in Delhi-NCR region in India making it questionable whether the findings will be applicable in other parts of the country and also in other countries. More studies are required to ensure the applicability of data across nations and industries. Further, the constructs used in the study rely on perceptions of consumers. The data was not differentiated between firms, which had actual CSR orientation and those which pretend to be. The study examined the impact of consumer loyalty on customer-based brand equity. Scholars have mentioned that the prime objective of customer-based brand equity is to build brand loyalty. There is also scope for further empirical research for examining customer-based brand equity's impact on consumer loyalty. Other studies have identified CSR and sustainability

as key components of customer-based brand equity. Therefore, there is a need to examine customer-based brand equity from this perspective. Further, few studies in the past have collected data twice over a period. In their study, they have also collected the data only once, and suggest researchers in future should adopt cross-sectional longitudinal studies.

In the above study, the data was obtained from a single industry, making it difficult to apply the findings to other industries. This study will cut across various industries to eradicate such factors.

In the case of Chibarinya (2014), in explaining CSR, it was said that CSR was varying from one organisation to the other. The point of departure for this study is that it is evaluating the factors that affect SME participation in CSR. In doing so, it is the consistent action of the company, towards what they call as CSR, that will be reviewed.

Cronje and others (2017), continues to say that various definitions that will be put forward reflect the origins as well as the values of the sources of the definitions. Farrel et al. (2004) suggest that most CSR approaches come under four classifications namely: ethical, philanthropic, economic and legal. These approaches to a large extent help to explain and understand why companies behave the way they do and why stakeholders have the expectations that they do.

The current study is looking at CSR as a deliberate effort, which is consistent and, in the end, rewarding to the company. Hence, CSR becomes a planned activity done not only once but at a pre-programmed time.

Choongo (2017) undertook a study in a Sub-Saharan African developing country, Zambia. Data were collected from 153 entrepreneurs in two surveys and changes in CSR and firm performance measures were analysed over a 12-month period using Smart PLS structural equation modelling. The findings show that the relationship between CSR and financial performance is significant.

The above study undertaken by the Choongo (2017) was relating CSR with performance. The outcome of the research was a surprise to the researcher, who thought close ties to the community would produce employee commitment. This is the point of departure for this study, which seeks to understand the factors affecting SME participation in CSR. Furthermore, past research in Zambia has not taken into account the organisational culture of SMEs in analysing CSR. This study undertakes to evaluate the factors that affect SME participation in CSR and organisational culture is one of these factors.

Mayondi (2014) says, in Zambia, CSR is characterized by community development projects and this may not be the case in other countries. Haalboom (2012) states that the community development approach to CSR rests on corporate contributions to community development projects. This can include road building, provision of electricity infrastructure, schools, job opportunities and microcredit lending schemes.

The study by Mayondi (2014), concentrates specifically on how Barrick Gold implements CSR in Zambia using the community development approach. It highlights the education projects of Barrick Gold, owing to the fact that globally education is seen as a means by which local people can gain access to employment in the mine.

The above study undertaken by Mayondi (2014), was a case study undertaken in Solwezi, in Zambia and it was relating CSR to educational activities that the mine was undertaking. The subject under discussion was how the mine-built schools and various amenities for the community irrespective of how the community felt about the whole CSR towards them.

The research has various limitations, in that, the focus was only on CSR and Education. Furthermore, if the research had been extended to other mining companies, the representation of mining communities and how they viewed CSR, it would have been more representative. The current study cuts across various industries to eliminate the limitations of the above research.

IV. ATTITUDES TOWARDS CSR

Axelsson and Jahan (2015) was looking at consumers' attitude towards CSR and the importance of, companies working with CSR within the fast fashion industry. The study investigated fast fashion customers' attitude towards CSR, the importance of CSR in relation to other factors and if the customers are likely to re-evaluate their attitude towards a company that works with CSR. This was done by conducting a descriptive study and performing a questionnaire on consumers in a fast fashion company.

The concept of CSR is viewed upon differently and consumers have different attitudes towards the concept. According to Hansen et al (2008), "an attitude is a learned predisposition to behave in a consistently favourable or unfavourable way with respect to a given object." An attitude is assessed by researchers by asking the consumers questions or by making conclusions regarding consumers' behaviour.

The above study has various shortcomings in that a descriptive study was used. A descriptive type of study does not include statistics and hence there is no statistical verification. The challenge is that, such studies cannot be replicated as they are observational in nature and if the researcher lacks the necessary skill, they are likely to error in their findings. To crown it all, the response rate is slow and descriptive research can also be misinterpreted. The point of separation is that the current study is qualitative and quantitative to mitigate and overcome the challenges of descriptive research.

Choongo et al (2019) carried out a study with a number of limitations, which at the same time open areas for future research. First, the sample was drawn from the suppliers to the four mining companies in the trading and service sectors. Replication of the study to include other sectors in different contexts and cultures is needed to further understanding of which values are important in promoting CSR engagements

among entrepreneurs in general. Especially the specification of which values influence precisely what type of CSR needs to be confirmed in future studies. Second, the values were self-reported. Respondents' perception may not have revealed their true values and CSR orientation, and this could have led to biases in their responses. Future researchers can use peers or subordinates to access the respondents' personal values. Third, the research did not study all predictors of CSR orientation and thus, it would be interesting if future studies could jointly study personal values as well as other predictors of CSR orientation such as commitment from supervisors, awareness of CSR guidelines, and CSR training. Fourth, we used cross-sectional data, while a longitudinal research design would enable observing aspects of causality. Therefore, we recommend that future research should consider using longitudinal data to study the influence of personal values on CSR orientations.

The above study undertook research in a single sector of SMEs, who were suppliers to the Mines in Zambia. In view of this, the study could not conclusively be applied to other sectors of the economy. They also had various limitations as outlined above. They recommend that future research should look at awareness of guidelines and if participants had undertaken prior training, which could influence them to participate in CSR. The current study will look into training as one of the variables to be investigated.

V. ORGANISATIONAL CULTURE

Balmer and Wilson (2001) says, the actions of employees such as service personnel are seen as being important in communicating a company's corporate values and goals, particularly where they interact directly with customers and other corporate audiences. Their beliefs, norms and values derived from the organisational culture influence their actions and the informal messages that they communicate. A mystique still exists around the concept of organisational culture. When observing organizational culture, the main focus is on corporate internal stakeholders (Managers and employees), while the CSR issues need a much broader approach. Resulting from the definition of CSR, the final aim of being engaged with CSR activities is to create value for both internal and external stakeholders. Although one of the most important tasks for a corporate executive is managing for all stakeholders, including corporate shareholders (Freeman et al., 2007; Donaldson and Preston, 1995), nowadays an increasing value is attached to take care of the natural environment and local community development, not discarding employees and customers at the same time. These issues are in the core of responsible business at present. The implementation of CSR depends on the combination of organizational and societal factors. In the context of transition economies, organizations with stronger culture are found to better be able to pursue changes. Alas and Vadi (2006).

Becoming socially more responsible would be an example of those changes. Only a few studies are available that offer insight into the relationship between organizational culture

(OC) and CSR. For example, when Maignan and Ferrell (2004, pp. 11-12) introduce how CSR may play a role in the marketing discipline, they avoid mentioning Organisational Culture, but discuss the relevance of culture under an "organizational norms" section. Hillman and Keim (2001) point out that there has to be congruence between Organisational Culture and the societal, environmental and stakeholder expectations. Empirically, the same has been concluded in the recent ethnographic study by Thornton and Jaeger (2008). By examining two public universities in the USA, they depict tight links between the universities' cultural tools and their support for different dimensions of civic responsibility. Yet, the extent of practiced responsibility imposed by culture remains a future challenge (Thornton and Jaeger, 2008, p. 177).

Following the study by Balmer and Wilson (2001), there is an observation that the focus was on managers and employees. This contributed to the factors on CSR not to be fully comprehended. Society was left out and that is a challenge, as CSR cannot be limited to employees and managers as stakeholders including shareholders. There are many stakeholders in an organisation not forgetting the community that the organisation operates in and regulators and interest groups.

Jaakson et al (2012) undertook a research on Corporate social responsibility in Estonia and say that the dominant type of Organisational Culture in the organization did not predict all its CSR practices, but described rather well how adaptation in the sphere of CSR took place as a result of economic downturn. The case established that CSR activities that relate to dominant Organisational Culture types are less likely to be reduced in a recession; moreover, some were even increased. On the other hand, there were certain CSR activities that reflected less prevalent types of Organisational culture, nevertheless these were not withdrawn either.

Further they say there is abundant literature referring to a connection between Organisational Culture and CSR, but related empirical research is hard to find. Their paper empirically explores the relationship between these concepts under the extraordinary economic situation that existed in Estonia in 2008-2009.

The above study was a case study and an exploratory study. Such studies have challenges in interpreting information and this leads to biasness. Furthermore, the results of a single case study are insufficient to be generalised to the entire population. The lack of empiricism on organisational culture and CSR is the reason this research is being undertaken and organisational culture has been adopted as one of the factors being investigated in relation to SMEs.

Another study undertaken on organisational Culture was done by Gorondutse and Hilman (2019). This was an exploratory study carried out in Brazil in 2008. The article explores the perceptions of five CSR managers, in relation to the influence of their personal values on their work. The first part discusses the notion of CSR within the context of Brazilian society, the

second provides a brief literature review on the link between values and organizational cultures, and the third explores the perceptions of the participating managers, identifying the main thematic patterns that emerged in the study.

The research findings were established using Smart PLS Algorithm and bootstrapping functions. According to the outcome, the research constructs have an acceptable convergent and discriminant validity. Equally, the overall model has a very high predictive relevance. In addition, the results showed that all the predicting variables explained 40 percent variance in the criterion variable. Thus, the study established strong positive influence of trust of BSR on the small-scale industrial performance. Congruently, the study established a strong positive impression of organizational culture on the performance of the small-scale industries. However, the study could not establish the regulating influence of organizational culture on the hypotheses.

The study by Gorondutse and Hilman (2019) used the perceptions of the Owners and Managers of only the small-scale industries. The study was limited only to perception with no other variable to refer to. The current study, however, will be evaluating factors that affect SME participation in CSR which will include SME knowledge of Organisational Culture, Attitudes, Sustainability, Training and Financial performance.

VI. SUSTAINABILITY

Baumgartner and Ebner (2010) have said, Sustainable development became popular with the definition of the Brundtland Report (World Commission on Environment and Development, 1987). It represents an ethical concept concerning fighting poverty while protecting the environment on a macro-level. Sustainable Development is the process to reach the goal of sustainability, which can be characterized by four sustainability conditions (Robèrt et al (2002)

Sustainable development is defined on the macro-level of societies. Sustainable development when incorporated by the organization is called corporate sustainability and it contains, like sustainable development, all three pillars: economic, ecological and social. These three dimensions interact (Ebner and Baumgartner (2006).

For a comprehensive corporate sustainability strategy, it is necessary to consider all dimensions, their impacts and their interrelations. External influences also affect the corporate orientation on sustainability. Moreover, corporate sustainability also has positive effects on society in the long term.

Choongo et al (2019) wrote this paper, whose purpose was to examine the relationship between entrepreneurs' personal values and corporate social responsibility (CSR) orientations among small- and medium-sized enterprises in a developing country, Zambia. The findings were that Self-transcendence values have a significant positive influence on socially oriented CSR, but do not influence environmentally oriented CSR. Self-enhancement values do not affect social and

environmental CSR orientations. Conservation values have a marginally positive influence on environmentally oriented CSR but no influence on socially oriented CSR. Finally, openness to

change has a significant positive influence on environmentally orientated CSR but no influence on socially oriented CSR. The questionnaire was used to collect data.

Hanohov and Baldacchino (2018) have said, the recognition of opportunities for sustainable development is considered to be an essential part of sustainable entrepreneurship, but studies that address this phenomenon are scarce. A conceptual model, which aims to explain the factors that lead to the recognition of sustainable opportunities was proposed by Patzelt and Shepherd (2011), but published research that tests this model empirically is limited. The study used a qualitative research approach to address the aims. In-depth semi-structured interviews were carried out with eight sustainable entrepreneurs based in Berlin. The data were analyzed by means of thematic analysis. The findings indicate that sustainable entrepreneurs are influenced in their identification of sustainable opportunities by their knowledge of natural and communal environments, by their motivation to develop gains for themselves and others, and by entrepreneurial knowledge. These findings largely support the model proposed by Patzelt and Shepherd (2011). Furthermore, they extend this model by shedding light on some of the factors that comprise its components, as this study found that spending time abroad and socialization enhance entrepreneurs' knowledge of natural and communal environments; a desire to be self-employed, aspects of one's personality and one's personal circumstances are sources of motivation, while prior jobs and prior projects create entrepreneurial knowledge.

In the above study, the method used to analyse the data was purely qualitative. The challenge with the thematic approach, is that if the researcher is not systematic and rigorous in their approach, the findings tend to be compromised and the results will not be reliable. To enhance the acceptability of the findings, the researcher must prove that data analysis has been conducted in an accurate, dependable and comprehensive manner.

VII. TRAINING

Doddington (1992) says, employees are the key elements of organizations, which provide an important source of competitive advantage (Prahalad (1983) and Pfeffer (1994). For instance, corporate image of organizations enhances when organizations have a well recognition in terms of their internal stakeholders. Employees provide organizations with competitive advantage through deliberately working with optimal outputs. This results in better organizational performance. Similarly, the case is with employees' involvement in CSR, as CSR also provides organizations a source of competitive advantage. Thus, higher employee involvement in CSR leads to better results, while lower the involvement leads to poor results. Studies have provided evidence that employee involvement highly depends on their

knowledge about CSR process and implementation. Therefore, organizations are required to get their employees trained and developed in order to achieve the optimal outcomes.

Correspondingly, employee training is associated with sustainable competitive advantage because it has long-term implications for employees and hence, enhances organizational performance Soltani and Liao (2010). Thus, there develops a strong link between employee training and performance. Chiaburu and Tekleab (2005) defined training as “the planned intervention that is designed to enhance the determinants of individual job performance.” Moreover, “training and development is a learning process that involves the acquisition of knowledge, sharpening of skills, concepts, rules, or changing of attitudes and behaviours to enhance the performance of employees” (Training and Development). Therefore, there arises an intense need for training and development because of lack of knowledge to employees about the process or implementation of CSR and dearth of opportunities regarding seminars or training to learn about CSR according to Arevalo and Aravind (2011).

Specifically, training practices in organizations influence organizational commitment, employee motivation according to Meyer and Allen (1991) and job satisfaction (Sahinidis and Bouris, 2008; Rowold, 2008). Consequently, employees training and development is a crucial tool for making every employee a good citizen in order to resolve the conflicts that might arise, and that might ultimately impair the value of organizations. The study sought to examine the impact of behavioural training and development of employees on their level of motivation, job satisfaction, and corporate identity as a consequence of corporate social responsibility.

Stonkutė et al (2018) undertook research on CSR practice and training and the research adopted an international approach, analysing universities located in several continents, i.e., North America, Europe, Asia, and Australia. This offers a wider perspective than a single-country or two-region approach, allowing them to obtain potentially more generalizable results. The relatively better integration of CSR into professional business and management training in North America compared to Europe, Asia, and Australia could act as a benchmark for the improvement of CSR training in other regions. Second, given the growing role of CSR in any aspect of business, as well as non-business activities, one should expect that the content of MBA programs related to CSR will have to take this growing trend into account. The results achieved may be a reliable indicator of which areas should be modified and/or changed. The marginalization of CSR courses, where the greatest possibility is that a single student will study just one CSR course, which is expected to be focused on general business ethics, could become a motivator for an in-depth analysis of training programs and the impetus for at least a vertical—if not horizontal—integration of CSR into professional business and management training. Leaving CSR training to be chosen by a single student, as our findings reveal, as an elective CSR course should be considered too

opportunistic an approach to professional business and management training.

The study had its limitations, however, the first of which is that empirical evidence is conditioned on the availability of information for a specific set of countries (continents): the sample was restricted to 28 MBA programs. In other words, this limitation needs to be addressed in future research, increasing the number of MBA programs, as well as countries. Secondly, the current results and discussion are based on a content analysis of MBA course titles and short descriptions. They adopted a simplifying assumption and neither analyzed what is regarded as the definition of CSR by the creators of the syllabi and/or programs (in fact, it would not even be possible) nor what the boundaries of this concept are. It is possible that the cases used during the study of specific subjects or other tasks provided for the students integrate CSR issues and the training of business administration professionals, but are not explicitly presented in the short course descriptions. Despite the limitations presented, they believed that the results achieved allowed them to obtain a true picture of the situation in the sector which was analyzed.

The above study had limitations in achieving the final conclusive answer. The length of time in which they needed to study the curriculums, was to be ten years and above. This poses a challenge to researchers, who are limited by time in case of a doctoral qualification. The data being analysed was not sufficient as full curriculums were not availed apart from descriptors. Furthermore, the number of countries from which this analysis was done, was limited and the sample was restricted at twenty-eight. If the sample was increased, the outcome would be different.

VIII. SMALL AND MEDIUM ENTERPRISES

Chibwe (2008), examines the Small Medium Enterprises (SMEs) performance in Zambia and attempts to identify some practical lessons that Zambia can learn from Southeast Asian countries (with reference to Malaysia) in order to facilitate industrial development through unlocking the potential of its SMEs sector. Malaysia and Zambia were at the same level of economic development as evidenced by similar per capita incomes, but Zambia has remained behind economically and its manufacturing sector has stagnated as if both countries did not have similar initial endowments.

The above research, brings out a critical statement on the stagnation of SMEs in Zambia and the study was on borrowing concepts from Southeast Asia, who developed their economies through SMEs. The point of departure for this study, is that it will be evaluating the factors that affect SME participation in CSR. The factors in perspective are Financial performance, Sustainability (how prepared is the business in mitigating its risks that will not endanger future generations and itself), Attitudes (how is the outlook of an organisation on matters that affect their participation in CSR), Organisational Culture (does the culture reflect a willingness to engage the community or to be engaged by the community or other

stakeholders?) and Training (Are employees skilled to reflect what the organisation desires in relation to CSR).

Critical Review of Empirical Studies, Gaps, Contradictions and Inconsistencies in the Literature Reviewed (Empirical Review)

Sharma (2019) says that companies should combine business with ethics and go beyond merely making money for their profit line.

There was no empirical testing that took place in this case, as it was a desk review of what other researchers had done. A desk review does not have empirical testing of the assumptions given; hence it lacks validity. Businesses exist to make money and meet social obligations; hence the economic aspect of business was left out in the above argument.

In the case of Chibarinya (2014), the definition of CSR requires further analysis. Awareness is not enough for a company to be fully engaged in CSR. Knowing one's responsibility and taking action are two different things. This is what the Researcher wants to know and is the point of departure for this study. It is a search for understanding, why companies do not practice what they know.

Furthermore, the Author continues to say that CSR varies from company to company. This view requires further interrogation. If what we call CSR will vary according to different companies, then, there is need to question what we are dealing with. How do Zambian SMEs view CSR? There is need to create uniformity and explain plainly what is required of every company.

In addition to this, caring about the environment is great, however the company operates within the society and it should also care about how it impacts the people around it. The company may take care of its environment, however if the people around it, are uneducated, it will never have skilled human resource from which to recruit. This takes the form of sustainability as it looks at the future consequences. CSR should, therefore be all encompassing to be beneficial to the company, environment and the human resource or communities in which the company operates.

Notwithstanding that investing money in local communities is a worthwhile idea, however, communities may misapply or divert funds to other ventures. In view of this, companies require to have a holistic view of CSR. CSR goes beyond helping communities in fighting crime. The right view would be to rid communities of crime through education and engagement into various activities that will captivate their minds off crime.

Most companies have the idea that making money is ultimate for a business as outlined by Mervyn. A business should go beyond the survival notion and give back to the community in order to serve humanity better. Sustainability of resources should include the improving of life for the human resource and the environment. The researcher therefore, would like to know why companies who are fully aware of CSR chose not

to put it into practice and furthermore, why should CSR vary from company to company. Is there an organisational culture that influences these factors?

Goriparthi & Hussain (2017) has observed that, since Corporate Social Responsibility (CSR) has transformed from being a social concept (charitable cause) into a corporate behaviour and management philosophy, it has also transformed into a corporate adage that firms should engage voluntarily in CSR with a strategic intent with the intention to gain from it.

The major challenge for businesses is that they do not see the gain from Corporate Social Responsibility. This requires education and sharing best practice to change this state of affairs at inception. There should be deliberate effort to encourage participation in CSR.

Choongo (2017), conducted a study, whose aim was to investigate the impact of corporate social responsibility on firm performance using a longitudinal design in small and medium-sized enterprises (SMEs). The reported study was conducted in a Sub-Saharan African developing country, Zambia.

The above study was investigating the relationship between CSR and Firm performance. The other variables researched on were corporate reputation and employee commitment. The partial significance for corporate reputation and employee commitment is as a result of culture. The norm in Zambia is that employees would not want to portray themselves in the negative, hence the study failed to bring out the significance in results. The point of departure for this study is that it is evaluating the factors that affect SME participation in CSR.

Nevertheless, the model used to analyse the data had its own challenges. It does not make demands on the sample size and normal distribution. According to Chow and Shi (2014), Structural Equation Modelling (SEM) software Partial Least Squares (PLS) for data analysis and systematically examine the measurement and structural model. PLS is suitable for this study because it makes minimal demands on sample size and normal distribution. (Chin, 1998)

Therefore, the data analysis model has its own weaknesses because it does not consider sample size and normal distribution. This study therefore will use regression analysis which looks at the relationship between variables. It will describe the relationships between a set of independent variables and the dependent variable. Regression analysis produces a regression equation where the coefficients represent the relationship between each independent variable and the dependent variable. The researcher will also use the equation to make predictions.

As outlined above, no study in Zambia has reviewed the factors that affect SME participation in CSR and has discussed corporate governance relationship and CSR, Attitudes of SMEs towards CSR and Sustainability, organisational culture of SMEs in relation to CSR and the Training of employees in corporate governance and CSR. This

study therefore, endeavours to research on the impact that organisational culture, corporate governance, attitudes, sustainability and training. Furthermore, no study has been carried out to find out how SMEs view CSR, how they are affected by it and why they should or should not participate. To add on, there has been no studies on the effect of CSR on profit or the bottom-line.

IX. KNOWLEDGE GAP

Glavas, Ante. (2012). The authors review the corporate social responsibility (CSR) literature based on 588 journal articles and 102 books and book chapters. They offer a multilevel and multidisciplinary theoretical framework that synthesizes and integrates the literature at the institutional, organisational, and individual levels of analysis. The authors also provide specific suggestions regarding research design, measurement, and data-analytic approaches that will be instrumental in carrying out their proposed research agenda.

The above study was a desk review of works done by other researchers. It does not provide empirical evidence of actual research undertaken. Therefore, the suggested research designs, measurements, and data analysis approaches have not been tested using empirical methods of logic and reasoning.

Rangan & Karim (2015) say, most companies have long practiced some form of corporate social and environmental responsibility with the broad goal, simply, of contributing to the well-being of the communities and society they affect and on which they depend. But there is increasing pressure to dress up CSR as a business discipline and demand that every initiative delivers business results.

The above author says there is need to dress up CSR. An important fact is that there is an increasing need to ensure that businesses undertake CSR for profit. For CSR to deliver business results, it should be part of the strategic goals of the organisation.

In analysing Young and Thyil (2014), the gap lies in the fact that corporate governance, is often ignored in the process of incorporating a company. It is left to the would-be directors to figure out how the company will run and operate. In cases where directors, have not undertaken further education, it is left to them to figure out information on corporate governance. There is no formal training, or literature distributed to enlighten the shareholders on their new responsibility. There is need therefore, to increase knowledge for shareholders at the point of contact with regulators, to inform them of the responsibilities, accountabilities and obligations.

Furthermore, Thornton and Jaegar (2008) observed that the extent of practiced responsibility imposed by culture remains a future challenge. This is the gap this study endeavours to analyse and fill through empirical testing of the values of organisational culture and CSR.

Most of the research that has been done is in the mining sector. It is against this background that the researcher

endeavors to undertake empirical study of other sectors of the economy. Choongo (2017), did not evaluate the other factors such as organisational culture, sustainability, attitudes, training and financial performance all at once. Hence, it was left for future research.

Stakeholder theory, as first propounded by Freeman (1984), suggests that managers must satisfy a variety of constituents (e.g., workers, customers, suppliers, local community organisations) who can influence firm outcomes. According to this view, it is not sufficient for managers to focus exclusively on the needs of shareholders or the owners of the business. Stakeholder theory implies that it can be beneficial for the firm to engage in certain CSR activities that non-financial stakeholders perceive to be important.

The organisation should endeavour to meet the needs of the stakeholders. The need may be to take care of its own environment for future sustenance. It is therefore imperative that the organisation undertakes CSR for its own survival and benefit.

The rationale for CSR, as defined by Hillman and Keim (2001), is based on two propositions. First, there is a moral imperative for businesses to 'do the right thing' without regard to how such decisions affect firm performance (the social issues argument); second, firms can achieve competitive advantage by tying CSR activities to primary stakeholders (the stakeholders' argument). Their research in 500 firms implied that investing in stakeholder management may be complementary to shareholder value creation and could indeed provide a basis for competitive advantage as important resources and capabilities are created that differentiate a firm from its competitors.

The above research was not done on SMEs and from the literature reviewed, very few studies have focused on SMEs. Even where a few studies were undertaken on CSR, their focus was on Large Corporations and not the local SMEs, which have been left out in a number of research papers and desk reviews.

Furthermore, none of the past research studies have undertaken to evaluate factors that affect SMEs in participating in CSR. In Zambia, CSR has focused on multinationals and mostly on the community projects that they undertake for the community, even when the needs of the community go far beyond education. In the mining sector, in most cases these multinationals leave huge holes, creating artificial dams, full of chemicals that cannot be filled by the community and disturbs the natural environment. Therefore, where is Sustainability?

Choongo et al (2019), in their limitations do note that there is need for future research to look at which values are important in promoting CSR engagement. This is an important gap, in that the values that influence CSR activity are still unknown and require to be unearthed empirically in a study. Furthermore, they recommended that future research should jointly study all the predictors of CSR orientations such as

commitment from supervisors, awareness of guidelines and CSR training. In view of this existing gap in knowledge, the current study will take into these gaps in its empirical search for knowledge.

Hanohov and Baldacchino (2018) have commented on Patzelt and Shepherd (2011) that the latter conducted an in depth semi structured interviews with eight sustainable entrepreneurs in Berlin. The gap here is that the sample size was too little to warrant generalization especially to developing country as against developed countries. Furthermore, the thematic approach is not is not systematic and rigorous in its approach. Research results to be acceptable, require the researcher to prove that data analysis has been conducted in an accurate, dependable and comprehensive manner.

Stonkute' et al (2018) analyzed university degrees, to ascertain whether CSR was taught in higher institutions of learning. The above study had a lot of potential to bring out information on training, though it had its own limitations. The number of MBA courses were few leaving a huge number of gaps in knowledge. The other challenge is that only descriptors were used instead of full course outlines, which could have given more information.

X. SUMMARY

The study aims are to evaluate the factors that affect SME participation in CSR. Key to business is that many businesses claim they practice CSR, however it does not deliver business results. Hence, the need to ensure that the practice of CSR should be such that it delivers business results. This study aims to share the best practice in industry.

Following the review of empirical studies and various literature in the above chapter, the researcher observes a number of gaps. The first gap is that there is lack of sufficient studies on SMEs and their participation in CSR. The research that has been undertaken has reviewed many other factors other than factors that affect SME participation in CSR. The reason why SMEs will not participate, remains unanswered. It is for this reason that the researcher has undertaken to go further and evaluate the factors that affect SME participation.

The understanding of Corporate Governance; when shareholders set up SMEs, do they take into account what governs the sector or their drive is to do business without knowing what is required of them. CSR falls under corporate governance, hence the need for shareholders to know what this is all about.

The of Organisational Culture, is the fabric of how the organisation operates, it is very critical in this evaluation. What kind of organisational culture exists in SMEs and how does this enhance participation or hinder it?

The Attitudes towards CSR may affect SME participation or lack of participation in CSR. It is imperative to know what kind of attitudes SMEs hold, whether positive, negative or indifferent.

The sustainable work ethics, point to policies that uphold sustainability and point to sustaining the environment for future generations.

Lastly, the Training that SMEs have received in relation to their level of education, does it take into account CSR? Does the educational curriculum take into account CSR and at what level does it do so? Do SME owners undertake any form of training once businesses are incorporated to share best practice and possible expectations from SME owners from regulators.

The gap is that Research on CSR has focused on CSR in large corporations forgetting the participation of SME in CSR. The leaving out of SMEs in research has created the knowledge gap that currently exists and this can only be eliminated by studies that will focus on SME participation in CSR and SME focus related studies.

Another gap relates to insufficient studies that focus on SMEs in relation to CSR. In the empirical review of literature, none of the studies have evaluated factors that affect SMEs participation.

The next chapter, presents the Theoretical and Conceptual framework for this thesis and states the theories on which the study is based.

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