ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

Development of corporate social responsibility in small and medium-sized enterprises and its nexus with quality management

Manuel Larrán Jorge¹, Jesús Herrera Madueño¹, María Paula Lechuga Sancho¹* and Domingo Martínez-Martínez²

Abstract: The role and impact of small and medium enterprises (SMEs) in the economy means that it is becoming increasingly difficult to dismiss the importance of the latter in socially relevant issues as important as employment, innovation and standard of living. Through content analysis, this study mainly provides a literature survey about the concept of Corporate Social Responsibility (CSR) in relation to quality management in SMEs. It seeks to identify main CSR practices SMEs develop, and investigate if they are related to quality management practices directly or at least implicitly. This would help us to identify parallels between quality management and the importance of conducting socially responsible management. Using 107 empirical studies from 1976 to September 2014, this study provides a baseline for future empirical studies in these areas. For this purpose, main topics and practices of CSR in the SME context are identified. Specifically, we arrive at the conclusion that these firms are increasingly integrating both CSR and quality management practices to comply with stakeholders needs, and that most common social and environmental practices facilitate the development of quality management practices.

ABOUT THE AUTHORS
The authors are members of the research group project titled “Social Responsibility Report for Andalusia Universities”, funded by the Forum for Social Councils of Andalusia Public Universities. It is a multidisciplinary group set up at the end of 2009 and made up by faculty members from the Accounting and Finance Department of Cadiz University, Spain (www.uca.es). The group's main aim is to assess different stakeholders (society, students, faculty members, administration and services staff) expectations; analyse the University formative offer on social engagement and report and assess on university social engagement. Moreover, we have arranged and set up workshops on SMEs social engagement and Professional Development–Education for Democratic Citizenship. The goals and results of the research activities are always oriented to the resolution of universities, companies and public organizations’ real problems.

PUBLIC INTEREST STATEMENT
Social responsibility of small and medium enterprises (SMEs) is becoming a key factor for the operation, maintenance and long-term survival, so that companies in general are increasingly concerned with both Total Quality Management (TQM) and Corporate Social Responsibility (CSR) practices. However there are still a great number of SMEs managers that do not carry out these practices because they are not well informed or they do not know how to do it or where they should begin. Moreover, it becomes sometimes very difficult to determine which kind of practices are related to TQM and which are CSR. In this paper we have considered necessary to identify both, main CSR and TQM practices SMEs develop, and investigate if they are related directly or at least implicitly. Therefore, it provides SMEs managers a good starting point to move from necessary discussion and debate to action.
1. Introduction

The revelations of serious accounting problems over the last decade at several prominent companies, such as Enron, Peregrine Systems, WorldCom, Tyco International, Parmalat, Xerox and events, such as the subprime mortgage crisis, with the bankruptcy of companies like Lehman Brothers, or the economic deception and subsequent rescue of the Greek economy in 2010, have highlighted the need for TQM and CSR practices. In this context, TQM and CSR are not only becoming themes for organizations, which are serious in their approach towards business excellence (Robson & Mitchell, 2007), but are two concepts that are increasingly studied together in academic literature due to the nature of their relationship (Hazlett, McAdam, & Murray, 2007; McAdam & Leonard, 2003; Meehan, Meehan, & Richards, 2006).

The implementation of TQM principles and the integration of social and environmental concerns in the strategy and operations of an organization through CSR makes it possible for organizations to establish long-term competitive advantages, which would also allow them to achieve business excellence being socially responsible. More specifically, Foote, Gaffney, and Evans (2010) suggest that CSR is an important factor for achieving performance excellence, and one of the mechanisms reported in literature to increase the levels of CSR has been the adoption of TQM systems to ensure, enhance and improve flexibility and effective and efficient business performance (Holjevac, 2008).

In the TQM framework, quality has become a more strategic issue and the focus has broadened towards the maintenance and continuous improvement of all functions within an organization and the quality of its relationships with its stakeholders (Svensson & Wood, 2005). In the same vein, CSR is a strategic management model, which includes economic, social and environmental impacts associated with the development of the organization’s practices, and involves a renewed commitment to the various stakeholders of the firm (Charitoudi, Sariannidis, & Giannarakis, 2011; McWilliams & Siegel, 2001). When comparing quality and CSR key strategies and practices, the parallel between both concepts are obvious (Waddock & Bodwell, 2004). According to the ASQ/BSR (2011), both require a systems approach to prosper; clear managerial outcomes are established, and systems and their related procedures are aligned to achieve those outcomes. Both also can be compared along multiple dimensions, taking into account customer needs, including detailed requirements for products and services, as well as more generalized needs for sustaining the planet and benefiting individual, family, and community existences. The two rely on improvement methodologies to resolve issues and increase organizational capability, and both promise organizations substantial and sustainable success.

However, even though there is an increasing interest in studies analysing the relationships between quality management and social responsibility, most of these studies are focused on large corporations or are mainly theoretical. The only exception is found in the work of Açacgil (2007), which aims to explore firstly why small firms need to develop CSR, drivers of competitive advantage, and where priorities of small firms should be focused, given limited resources. More specifically, the author investigates the extent to which the European Foundation for Quality Management (EFQM) model provides assistance in integrating CSR in quality management and then discusses the extent to which the concept can be operationalized by SMEs giving example from two quality award finalists in Turkey.

Some traditional approaches to CSR are based on the assumption that the concepts and methodologies applied to large corporations can be extrapolated almost universally, considering SMEs as simple miniature versions of big companies (Tilley, 2000). It is precisely for this reason there is interest in a segmented analysis of how these smaller entities face CSR and how their characteristics
determine the content, drivers and scope of their CSR activities. Murillo and Lozano (2006, p. 237) claimed the need for a new approach to CSR for SMEs: “the very term CSR, appears to us to be problematic. The results obtained indicate that it needs to be progressively replaced with a concept closer to the SMEs’ specific reality”.

Unlike their larger competitors, SMEs are not well positioned to take advantage of the classic competitive opportunities that the economy of scale offers, and they are forced to design and implement alternative business strategies (Spence, 2007). In this sense, in recent years, CSR has been proposed to be one of the most effective strategies to differentiate and strengthen the competitiveness of SMEs (Porter & Kramer, 2006). Due to their nature, SMEs have a number of intrinsic peculiarities and structural, social, and functional characteristics that not only make them very different from large corporations (Baumann-Pauly, Wickert, Spence, & Georg, 2013), but also give them certain distinctive capabilities (Aragón-Correa, Hurtado-Torres, Sharma, & García-Morales, 2008). Specifically, most works found in this field pointed out that, unlike larger entities, the activities smaller companies develop are often perceived as informal, non-bureaucratic and spontaneous (Fisher, Geenen, Jurcevic, McClintock, & Davis, 2009). In this sense, flexibility and almost personal relationships with external agents have been noted as some of the main features of this type of organization (Spence, 2007). Honesty, trust and integrity of these institutions with their stakeholders are critical to achieving competitive advantages (Hammann, Habisch, & Pechlaner, 2009).

SMEs have traditionally been associated with both positive and negative connotations in their relationships with stakeholders, making it evident that the idea of integrating CSR with the quality management framework is as critical for its realization as are creative efforts for overall quality implementation (Aşcıgil, 2007). According to Gharakhani, Rahmati, Farrokhi, and Farahmandian (2013), TQM processes depend on a certain set of values and beliefs shared by all organizational members. This is particularly important in the context of CSR and SMEs where managers/owners’ own beliefs, ethics and values are identified as main drivers towards these practices (Rodgers, 2010). Therefore, we could assume those SMEs carrying out more CSR practices are those that perform successful quality management implementations.

Given the above-described context, and taking into account SMEs make up the majority of the business and most of the contribution to wealth and employment in a country (almost 99% Commission Recommendation, (2005) of companies in Europe are small or medium) we believe that any contributions that can improve their efficiency levels and survival rate are justified in themselves.

The aim of the present paper is to conduct a systematic literature survey about the concept of social responsibility in SMEs in terms of quality management. That is, the literature review is used to categorize main corporate social practices developed by these companies and identify their parallels with some quality practices. Hence, this would help us to determine if it makes sense to consider issues related to quality studies based on CSR in SMEs and vice versa, and detect links between quality management and the importance of conducting socially responsible management. In addition, this bibliometric analysis would also be a starting point for scientific research focused on this area.

The next section of the article sets up the methodology used to search main CSR practices from an international perspective, and covers the research analysis. Then, there is a results discussion and, finally, the study provides a section devoted to conclusions, main limitations and future agenda.

2. Linkages between CSR and TQM
CSR and TQM are two important issues with increasing emphasis in academic research and share common premises (Ghobadian, Gallear, & Hopkins, 2007; Tari, 2011). Different authors agree that there are obvious connections between these two disciplines (Hazlett et al., 2007; Moir, 2001), emerging even as paradoxical extensions: (i) in both CSR and quality management it is common to focus on an organization’s responsibilities towards different stakeholders (Hazlett et al., 2007; Kanji
& Chopra, 2010); (ii) they both are founded on ethics (Gentili, Stainer, & Stainer, 2003; McAdam & Leonard, 2003; Tari, 2011); (iii) the effective implementation of a TQM system requires evaluation and understanding of the extent to which a company is socially responsible (Holjevac, 2008) and helps firms in the development of environmental management (Curkovic, 2003; Molina-Azorín, Tari, Claver-Cortés, & López-Gamero, 2009); (iv) both disciplines are philosophies and a set of practices for the responsible management of an organization (Tari, 2011) that may have positive impacts on firm performance, such as effects on society, employees, customers and financial performance (Barrett, 2009; Sila, 2007).

As Ghobadian et al. (2007) state, there are differences in the definitions of TQM and CSR, even though the two concepts can operate in tandem with each other, and both encourage the organization to do the right things rather than to do things right (Tari, 2011). While TQM is considered a management philosophy that emphasizes the preservation and continuous improvement of all the functions within an organization, with the goal of meeting or exceeding the requirements of customers and other stakeholders (Fisscher & Nijhof, 2005; Tari, 2011), an integrative approach to CSR considers economic, ecological and social aspects of corporate conduct to be of equal relevance for sustainability (Gelbmann, 2010). It also embraces the overall relationship of the firm with its stakeholders and has to be linked closely to an enterprise’s core business and, therefore, be able to add to renewing, augmenting and adapting a firm’s competencies over time (Gelbmann, 2010; Ketola, 2008).

Recent interpretations of TQM make reference to concepts like learning, business ethics, social responsibility and governance (Aşcıgil, 2007), and, therefore, CSR is considered to be embedded within the TQM concept. According to Steeples (1994), there is a strong association between ethics and quality, mainly in the company’s shares and the actions of its employees. TQM spread certain values, behaviours and work methods relying on its hub integrity, commitment, honesty, openness, respect, participation, membership and ability to meet the needs of different stakeholders. Moreover, the growing importance of the product liability concept makes CSR an essential aspect of quality (James, 1996).

Waddock and Bodwell (2004) specified that although there is no single approach representing both concepts, there are general frameworks for managing both quality and responsibility systemically. Actually, he compares the major processes involved in responsibility management with those used in quality management through three different frameworks of evaluation: the Baldrige Quality Award, the Deming Prize (Japan) and the European Quality Award. Therefore, in one hand, he specified quality may be managed through any of these excellence model indicators. On the other, he determined social responsibility may be managed through practices, such as responsible vision and values, leadership built on foundational values, stakeholder engagement, human resource responsibility, integration into management systems, responsibility measurement systems, improvement (referred to remediation, innovation, and learning), results (performance, stakeholder, and ecological outcomes), transparency and accountability.

In agreement with the authors above, McAdam and Leonard (2003) considered that quality management can act as a basis and key facilitator for developing CSR. The critique and case study analysis within his research showed how the ethical basis of quality management can be used to develop firms’ CSR. More specifically, quality management models and methodologies established on the broad principles of quality were seen as a foundation and catalyst for effective CSR in organizations.

Similar conclusions are drawn from Castka and Balzarova (2007) research. They map the key challenges that quality management faces in order to meet the demands of CSR. The paper focuses on ISO and discusses synergies (and divergences) between quality management and CSR, as they emerged during the process of ISO 26000 development, finding that the quality discourse can play an important role in the evolution of the CSR agenda and implementation of ISO 26000. Yet changes and improvements are necessary to rejuvenate the quality field in key areas, such as management systems; integration of strategy; operations; technology; CSR and quality; incorporation of corporate governance; and improvements in third-party certification and internal auditing practices.
Wicks reasoned that TQM inherently includes a set of moral values and used this perspective to extend that theoretical development of TQM. The study provides a rationale supporting the idea that successful implementation and maintenance of TQM within organizations requires an accurate understanding of and correct enactment of the moral values that are inherent in TQM. Similarly, Svensson and Wood (2005) argued that the core values of quality management should be built upon ethical fundamentals, and quality tools and techniques should consider these fundamentals. In their paper, based on a summarized in-depth and longitudinal case illustration, the authors developed and described a conceptual framework of corporate ethics in TQM.

Also, Fisscher and Nijhof (2005) tried to investigate the implications of business ethics for quality management. The authors argue that quality cannot be managed successfully without an explicit focus on moral values and on the opposite ethical behaviour in a business environment assumes full quality control in order to answer moral questions. According to Stainer and Stainer (1995), quality, productivity and ethics go hand in hand. Issues such as corporate image, better environment in and out of the workplace, avoidance of stricter government regulations and the prevention of social problems, are the main elements or aspects of the above relationship. These authors found, through a study conducted on European organizations, that very few organizations in the sample had an ethical culture, and statement or codes of ethics and there was no difference between service and industrial organizations. According to their study results, ethical dimensions should be incorporated into the quality management process.

Ghobadian et al. (2007) defined a map of TQM and CSR philosophy, process elements and outcomes on one other, showing how elements of quality management facilitate the elements of social responsibility. For example, the promotion of values and principles of TQM enables integrity; an open and participative management style facilitates equity; an openness, in terms of sharing and communicating information widely, is a way to provide information to stakeholders and, thereby, increase transparency; or delegating authority and responsibility to employees is a way to give them voice.

In the same line, Tari (2011) presented a systematic literature review on quality management and social responsibility. The study uses the literature to identify parallels between the both, the extent to which qualitative, quantitative and mixed methods are used, the countries that have contributed most to this area, and how the most common quality management practices facilitate social responsibility. In his work, Tari takes the eight quality management practices established by Molina-Azorín et al. (2009) and explains how those practices help one develop ethical and social issues. He concludes that even CSR and TQM are different concepts, the elements of each of them overlap to a significant extent being some practices even equal.

Through the use of six cases studies, Hazlett et al. (2007) also discussed similarities in various definitions of TQM and CSR to identify the potential for a fit between TQM and CSR. They concluded that TQM and CSR are compatible. Withananachchi et al. (2007) evaluated a quality improvement program (TQM) implemented at a public hospital and found that performance of the hospital with regard to service quality, employee performance, fixed asset performance and social responsibility increased. The United States General Accounting Office study of management practices of 20 companies implementing TQM found that quality techniques resulted in better employee relations, improved operating procedures, greater customer satisfaction and better financial performance. TQM provides a balance between the goal of the organization and doing the right thing relating to the interest of wider stakeholders (Zwetsloot, 2003). Likewise, CSR recognizes the legitimacy of the organization’s goal, but it considers value-based behaviour, such as valuing people and the environment, as the root to sustainable performance.

It is worth mentioning the existence of various studies considering social responsibility as a practice in quality management (Al-Marri, Ahmed, & Zairi, 2007; Moore, 2001; Prasad & Shekhar, 2010; Tari, 2011). In his paper, Talwar (2009) identifies and compares the core values of 16 contemporary excellence models and suggests that all models include social responsibility as a core value.
alongside the TQM philosophy, a number of organizations have developed different quality standards (see Annex 1), excellence models (see Annex 2), and quality management frameworks, techniques and conventions, such as RADAR or Six Sigma (Green, 2006), that are increasingly gaining prominence as they incorporate core elements of CSR (McAdam & Leonard, 2003). Moreover, some of them bring robust sets of tools for professionals and companies to transfer the concept of corporate sustainability into practice (Robson & Mitchell, 2007; Withanachchi et al., 2007; Zink & Klaus, 2007). This may explain why, according to some authors, the quality management framework may help an organization to develop social responsibility (McAdam & Leonard, 2003; Tari, 2011; Withanachchi et al., 2007).

3. International perspective of the state of art of CSR in SMEs

3.1. Methodology

In order to conduct a qualitative analysis of the scientific production on a specific research topic, an analysis of the number of articles published in different scientific journals needs to be carried out (Norton, 2000).

Indeed, the identification of the scientific-educational productivity of any academic discipline requires a study of the various works that have been published, using bibliometric methodology for this purpose. According to Carrizo (2000), the term “bibliometrics” is derived from the term “statistical bibliography” first used in 1923 by Hulme who based it on the need to count the literature that, due to sheer volume generated, was becoming unavailable to researchers.

According to Pritchard (1969), bibliometrics is a science that studies the nature and course of a discipline through the computation and analysis of the various facets of written communication; bibliometric methodology deals with the quantitative analysis of certain variables in a text published in order to understand the situation in a scientific field at any given time in terms of the problems it is facing or tackling, the leading authors and the underlying social and intellectual structure in the field. In turn, Ziegler (2009) considered bibliometric methodology to be a tool to develop a set of indicators relating specifically to the scientific production of a discipline, providing thus a basis for discussion to estimate its degree of consolidation and development. Essentially, bibliometrics refers to the study of the quantitative aspects of production, dispersion and the employment of the literature used in a particular science.

This kind of analysis has been carried out previously in other studies of CSR in large enterprises (Pava & Krausz, 1996), although only one has been found which focused on the identification and classification of main CSR practices in the specific case of SMEs (Vázquez-Carrasco & López-Pérez, 2012).

Therefore, we believe that it is necessary to carry out a broader bibliometric analysis on this particular question with less restrictive selection criteria, which can provide us with a more precise and reliable reflection of the current state of this question and which may help us establish a link amongst CSR practices and quality programmes these firms develop.

Even though an accurate and correct application of bibliometric methodology to research into a particular topic requires the examination of the variables related to the search (such as the titles of the journals in which the articles have been published, most productive authors, years of publication, main academic areas involved in this studies, etc.) taking into account the objective of the present work, we will mainly focus on the most important content in the different documents and the main social responsibility practices these firms are developing.

In this particular, it was firstly of great importance to establish the sample of journals that would form the basis of the bibliometric study. Indeed, in order to ascertain the state of research into CSR in SMEs, we decided to focus our bibliometric analysis on scientific journals indexed from 1976 to September 2014 in the Proquest metasearch, including databases such as ABI/Inform, Accounting &
Tax Database, ProQuest Entrepreneurnship. We carried out a search using the following key words (combined in pairs):

- corporate responsibility, social responsibility or CSR
- social responsibility
- small and medium-sized enterprises or SMEs
- ethics
- small businesses
- medium businesses

Hence, this analysis allowed us to select journals with empirical work focusing on the areas of social and/or business ethics, within the framework of small-sized companies. The application of these filters allowed us to identify 107 empirical studies into CSR in the field of SMEs. The data obtained for the results of this section is related to the number of occurrences in the topics discussed in the different studies. This does not mean they are the most important, the most common or weighted in SMEs; it only indicates that they are the ones that academic research has paid the most attention to. Wilson (1980) expresses it in the following way: although the study is not based on a statistical sample, the relative frequency of certain types of responsibilities gives some indication of the relative importance placed on particular responsibilities.

The coding of information from each of the selected articles was made through the content analysis technique (Gamerschlag, Möller, & Verbeeten, 2011), a method of encoding text (or content) into various groups (or categories) depending on a criterion selection (Hackston & Milne, 1996; Weber, 1988). Krippendorff (1980) defines it as a research technique designed to formulate, based on certain data, reproducible and valid inferences that can be applied to a context.

Finally, following Ghobadian et al. (2007), in order to establish CSR and quality relationship, we use discourse analysis, which is considered by Neuendorf (2002) to be a particular form of content analysis. According to Knights and Morgan (1991), discourse analysis is associated with exploring a set of ideas and practices that condition our way of relating to, and acting upon, particular issues.

3.2. Research analysis
As has been previously stated, the role that SMEs play in the economy is becoming increasingly important. It is a matter that has been debated in literature for more than two decades. Birch’s investigation, published in 1979 by the Massachusetts Institute of Technology (MIT), was one of the pioneering studies which highlighted the role of SMEs by indicating their important contribution to job creation in America. As we can see by the number of papers found in the bibliometric research, there has been a boom in research into SMEs and CSR that has taken place in the last decade.

However, as can be drawn from Table 1, these investigations branch off into multiple directions due to the lack of a clearly established paradigm. From the topics covered in the different studies, the question that receives the most attention is “CSR Strategy and Management” (16.82%) referring to techniques for the implementation and development of socially responsible management, followed by “Communication/reporting” (15.89%), which refers to the form of internal and external, formal and informal diffusion of CSR practices. In third place is “Environmental Management” (12.15%), which is mainly focused on prevention systems and the identification and assessment of the environmental impact of business activities. The importance given to research in this area is perhaps not surprising since SMEs place great importance on this issue: in a recent study conducted by Walker, Redmond, and Goeft (2007) in Australia, 98% of SMEs questioned stated that environmental issues were either “important” or “very important”. In joint third place is the category we have called “Ethics and Decision-making” with the same weight of 11.21% of the total topics found.
This category includes those contributions that focus on the principles and values that influence owners to implement CSR in the management of their businesses.

The fifth most widely studied topic is related to main “drivers and barriers” considered in literature, followed by “CSR in general” (7.48%), where the common point is the study of the attitudes, understanding and management of CSR in SMEs, highlighting the features that make these organizations different from large companies, which deduce that CSR policies in large companies cannot be simply transferred to SMEs (Fisher et al., 2009; Hoivik & Mele, 2009; Jamali, 2008; Pedersen, 2009).

“Supply Chain” (6.54%) is the next topic, in which we have included those that analyse supplier relationships, employment-related strategies, external pressures, etc.

It is also necessary to highlight those studies related to: (i) “social capital” (5.61%), which comprises those studies that analyse the creation and co-operation between various institutions, public and/or private, networks and business partners, (ii) “quality” (2.80%), where CSR is specially considered to be a topic integrated in the concept of quality management, and explore the extent to which a quality model can help companies to establish a socially responsible perspective in managing their business.

Finally, the “Other” (10.28%) section consists of papers that, either because of their low weight in terms of the topics considered or the uniqueness of the subject studied, could not be placed in the other sections. These papers address topics, such as studies of size, or the effect of CSR on developing countries, small businesses owned by ethnic minorities, etc.

Once the topics found in the literature were identified, the next step was to analyse the main CSR practices carried out in SMEs and classify them. As in the analysis of the topics studied, we must emphasize that we did not aim to establish a hierarchy of importance, but to determine the issues receiving more attention from researchers in academia. Thus, in Table 2, we specify the literature’s best CSR practices analysed for each dimension:
Table 2. CSR Practices in SMEs

<table>
<thead>
<tr>
<th>CSR main dimensions and items</th>
<th>Number of practices</th>
<th>Practices in relative term (%)</th>
<th>( Q_i = \sum P_{ij} )</th>
<th>( P_{ij} )</th>
<th>( Q_i/\sum Q_i )</th>
<th>( P_{ij}/Q_i )</th>
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</thead>
<tbody>
<tr>
<td>1. Environmental practices</td>
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<tr>
<td>Waste management</td>
<td>32</td>
<td></td>
<td>215</td>
<td>30.45</td>
<td>14.88</td>
<td></td>
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<tr>
<td>Environment protection measures</td>
<td>30</td>
<td></td>
<td>24</td>
<td>13.95</td>
<td>13.95</td>
<td></td>
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<tr>
<td>Reduction of pollution</td>
<td>25</td>
<td></td>
<td>24</td>
<td>11.63</td>
<td>11.63</td>
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<tr>
<td>Energy saving investment</td>
<td>24</td>
<td></td>
<td>18</td>
<td>11.16</td>
<td>8.54</td>
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<tr>
<td>Use of sustainable resource</td>
<td>18</td>
<td></td>
<td>14</td>
<td>14.88</td>
<td>14.88</td>
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<tr>
<td>Environmental innovation</td>
<td>14</td>
<td></td>
<td>13</td>
<td>11.63</td>
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<td></td>
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<tr>
<td>ISO 14001 and EMAS accreditation</td>
<td>13</td>
<td></td>
<td>12</td>
<td>6.10</td>
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<tr>
<td>Programmes to reduce water consumption</td>
<td>12</td>
<td></td>
<td>9</td>
<td>4.65</td>
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<tr>
<td>Environmental training to employees</td>
<td>10</td>
<td></td>
<td>9</td>
<td>4.65</td>
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<tr>
<td>Participation in environmental networks</td>
<td>9</td>
<td></td>
<td>8</td>
<td>4.19</td>
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<tr>
<td>Programmes to reduce noise</td>
<td>9</td>
<td></td>
<td>7</td>
<td>4.19</td>
<td></td>
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<tr>
<td>Recycling water</td>
<td>9</td>
<td></td>
<td>7</td>
<td>3.26</td>
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<tr>
<td>Adopts measures to reduce resources in production</td>
<td>7</td>
<td></td>
<td>3</td>
<td>1.40</td>
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<td>Conducts environmental audits</td>
<td>3</td>
<td></td>
<td>2</td>
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<tr>
<td>2. Philanthropic and volunteering practices</td>
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<tr>
<td>Initiatives in favour of the local community</td>
<td>55</td>
<td></td>
<td>159</td>
<td>32.52</td>
<td>34.59</td>
<td></td>
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<tr>
<td>Sponsorship</td>
<td>25</td>
<td></td>
<td>24</td>
<td>15.72</td>
<td>15.72</td>
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<tr>
<td>Donations/supports</td>
<td>24</td>
<td></td>
<td>14</td>
<td>8.81</td>
<td></td>
<td></td>
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<tr>
<td>Initiatives at national or international cooperation projects</td>
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<td></td>
<td>13</td>
<td>8.18</td>
<td></td>
<td></td>
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<tr>
<td>Networks participation/associations for the promotion of CSR</td>
<td>11</td>
<td></td>
<td>9</td>
<td>6.92</td>
<td></td>
<td></td>
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<tr>
<td>Marketing practices</td>
<td>11</td>
<td></td>
<td>9</td>
<td>5.66</td>
<td></td>
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<tr>
<td>Volunteering</td>
<td>9</td>
<td></td>
<td>6</td>
<td>3.77</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants/support for projects promoted by public administration</td>
<td>6</td>
<td></td>
<td>2</td>
<td>1.26</td>
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<tr>
<td>Conducts social audits</td>
<td>2</td>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Internal practices</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Develop/implement regular training programmes</td>
<td>35</td>
<td></td>
<td>150</td>
<td>23.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupational health and safety</td>
<td>26</td>
<td></td>
<td>24</td>
<td>17.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reconciling/balancing work and family life</td>
<td>24</td>
<td></td>
<td>13</td>
<td>16.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social performance</td>
<td>13</td>
<td></td>
<td>12</td>
<td>8.67</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work/labour environment</td>
<td>12</td>
<td></td>
<td>10</td>
<td>8.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair and equal opportunities</td>
<td>10</td>
<td></td>
<td>9</td>
<td>6.67</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conduct social audits/certifications</td>
<td>9</td>
<td></td>
<td>9</td>
<td>6.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employees’ interest are taken into account in company decision-making</td>
<td>9</td>
<td></td>
<td>8</td>
<td>5.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human resources policies</td>
<td>8</td>
<td></td>
<td>4</td>
<td>2.67</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Give benefits going beyond the law requirements when crisis and distress</td>
<td>4</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

(Continued)
(1) Environmental activities: Most of the studies found focus on environmental activities undertaken by SMEs. In particular, the practices they mainly focus on are waste management, environment protection measures or activities in general (including the recovery/recycling of packaging and/or material), the reduction of pollution, water and noise, business innovation and obtaining ISO 14001 and EMAS accreditation.

(2) Philanthropic and voluntary work: These are the activities which have the greatest presence in CSR. Regarding donations to charity, companies make a major contribution to their local community in the form of educational investments, sports and/or cultural patronage, sponsorship of schools and/or hospitals, partnerships in NGOs and marketing activities related to...
charitable causes, i.e. allocating part of profits and revenues to charitable causes and the integration of marginal groups.

(3) Internal CSR activities: In this area, we included all related actions within the organization’s internal area, primarily focused on improving working conditions, i.e. job security, balancing work and family life (flexible working hours), measures aimed at improving health, training, internal communication, support for personal issues, whether for health reasons or for deficiencies in training and human resource management. However, this is not a comprehensive list, since these also encompass activities related to the transparency of CSR policies undertaken by the company, i.e. communication explaining the CSR agreements adopted in the form of publications, newsletters, informal meetings, etc., and the granting of employee incentives to enable them to participate in and be involved in charitable activities.

(4) Internal/external communications practices: In this section, we have included actions aimed at raising internal (inside the firm) and external awareness of the various CSR activities that are being implemented. The practices communicated encompass those relating to social performance, obtaining quality certification, formal and informal information to employees and codes of conduct.

(5) Activities with customers: These mainly relate to product innovation and transparency, understanding the latter to include greater clarity on product labels and in after-sales services.

(6) Supply chain practices: These include practices to improve working conditions, supplier codes of conduct, CSR activity reviews and monitoring, open-door policies for suppliers, i.e. enabling the contracting companies to verify the CSR activities and training undertaken.

As it can be observed, SMEs mainly carry out environmental activities (30.45%). As it may be expected, given their proximity to local environments, these activities are largely devoted to philanthropic and voluntary practices (22.52%). According to Davies and Crane (2010), the managers of these businesses are strongly influenced by social issues in their surrounding environments. These results are not surprising given that small firms are located or embedded in local communities (Worthington, Ram, & Jones, 2006), meaning that for many SMEs, physical proximity may translate to moral proximity. SMEs focus their activities on local communities promoting closer dialogue and collaboration (Jenkins, 2004; Murillo & Lozano, 2006). This is why, compared to their larger counterparts, SMEs often have stronger relationships with their internal and external stakeholders which foster the development of social capital (Fisher et al., 2009; Perrini, 2006). Empirical evidence on the attitudes and behaviours of SMEs shows that they frequently participate in a variety of social, ethical and environmental activities which involve interaction beyond their direct business interests, and this, in turn, helps them integrate more fully in the community in which they operate.

Internal activities, i.e. those mainly focused on employees, also have a very significant weighting in our results (21.25%). As outlined in the literature, the main concerns of SMEs are those that are closest to the company and its business, which is precisely the reason why they tend to focus their attention on employee retention and motivation and engagement in their communities (Jenkins, 2006). Spence (2007) posits that employees are the most important stakeholders in SMEs. Moreover, in the year 2000, she argued that “a key characteristic of small business social responsibility is responding to their preferences in terms of charitable support and giving, and indeed focusing efforts on ensuring the maintenance of the livelihoods of employees, managers, and owners”. This question becomes rather more complicated when family members are involved, and, in this respect, it must be recognized that many SMEs, and indeed some larger firms are family businesses. This means an additional influence on social responsibility since family commitments are closely intertwined with business values (Jenkins, 2004). However, it should be noted that the lack of formal protocols in human resource management in small firms can result in poor protection of workers.
The CSR activities with a lower presence in small size organizations include internal/external communication (10.76%), customer activities (8.07%) and those related to the supply chain (6.94%). These results were quite predictable since, as demonstrated in the literature, it remains difficult for companies, and particularly for SMEs, to manage social and environmental issues that are outside their direct control in different geographical, economic, political and cultural settings (Pedersen, 2009). Unlike large companies, SMEs are less likely to insist that suppliers fulfil social and environmental requirements. Larger companies have more power to encourage and even pressure smaller suppliers to adopt socially responsible behaviour (Russo & Tencati, 2009), thus SMEs are often considered to be customers and suppliers of large firms (Spence, 2007) which dictate different conditions to these smaller suppliers (Holmlund & Kock, 1996; Spence, 2006). More than three out of every four SMEs do not have CSR activities in their supply chain and those that do are more likely to be the larger ones, measured in terms of their number of employees. This may be due to the relative lack of resources (Lerberg & Steen, 2006), such as the high costs they believe they may incur (Ciliberti et al., 2008). However, it may also be due to the fact that SMEs are less likely than large companies to source in countries with cheap labour where the enforcement of environmental and social standards may be irregular. Therefore, it may be less relevant for smaller companies to require their suppliers to fulfil social and environmental criteria (Lerberg & Steen, 2006). Nevertheless, some studies surprisingly show how both large and small companies share the same lack of ability in enforcing CSR behaviour throughout the supply chain (Russo & Tencati, 2009).

4. Results discussion

This empirical work, conducted at an international and national level, shows that SMEs are increasingly introducing CSR in their strategy and management and, therefore, they carry out more CSR actions than they actually report (Jamali, Zanhour, & Keshishian, 2009; Jenkins, 2004), given that there is a certain fear or reluctance to publish sustainability reports and little need to use formal communication mechanisms (Nielsen & Thomsen, 2009) since they have direct relationships with their different stakeholders (Fisher et al., 2009; Perrini, 2006; Russo & Tencati, 2009; Worthington et al., 2006). In fact, as can be observed through the sustainable activities which are most commonly found in SMEs, employees and the local community are the stakeholders receiving the greatest attention. Moreover, the consolidated presence of environmental activities in the daily strategy of companies may be merely due to the fact that there has been extensive regulation in this field and much of this regulation is of a compulsory nature.

Taking a quick glance at our bibliometric analysis results, we observe that many of the CSR practices identified in SMEs’ literature directly refers (makes direct mention) to obtaining higher levels of quality in different areas, making it possible to measure and evaluate quality in SMEs through a number of CSR dimensions. These items are “certifications and quality”, “compliance with quality standards”, “implementation of quality certifications”, “ISO 14000 and EMAS accreditation” and “conduct social audits/certifications”. SMEs seem to be increasingly implementing all kinds of certifications to record for stakeholders they actually act properly, meaning, at the same time, that organizational innovations at SMEs include new forms of management, such as TQM or environmental management systems (EMSS).

Focusing on the internal/external communication practices dimension in our results, one of the items considered in the literature as one of the most repetitive is “Information and transparency to new candidates”, which is related to providing equal opportunities for employment to all candidates interested in joining the company. This shows that SMEs follows high standards of professionalism when it comes to the recruitment and selection of staff for a particular post.

There are also items referring to transparency which give CSR practices great visibility. These include “honest and truthful reporting information”, “reports of suppliers compliance”, “code of conduct” and “integrated annual report” amongst others. There is a common view amongst SMEs and CSR researchers that CSR participation can enhance various stakeholder relations, thereby reducing the organization’s business risk (Udayasankar, 2008), but managers need to be aware of what the
A firm is doing in a sustainable sense. On the other hand, TQM requires that businesses make visible to the outside world that they are doing the right things and are doing them in the right way (Fisscher & Nijhof, 2005; Tari, 2011). In this context, CSR transparency tools would help managers to show their ethical implications to society.

Transparency is a value that refers both to the activity undertaken by the company during the entire process of production, processing and distribution; and to the relationships with different audiences, so the company’s ability to increase quality throughout the business chain is more than obvious.

The link between quality and CSR is further demonstrated in other dimensions and items found in our research. If we focus on the internal practices or employees’ dimension, we find many items which are embedded in the concept of TQM. For example, the CSR practice “develop/implement regular training programs” means employees have the chance to improve their knowledge and competences and, in turn, may increase both job quality and their own self-esteem, producing more valuable and productive workers. Other items found, such as “Employees’ interest are taken into account in company decision making”, are valuable examples of good connection between CSR and TQM. If firms encourage active employee participation, employees would be more satisfied, motivated and committed to the company, so work will be done more efficiently, and they would contribute to develop new ideas and take initiatives to improve quality standards. Therefore, while training, voice and participation are common quality management practices (Tari, 2011), CSR takes for granted greater attention to employee management aspects.

The demand for higher integrity in corporate behaviour and the need for greater quality of products and services have grown as society and consumers have become more informed. In this sense, when analysing TQM, we cannot forget consumers’ performance. Actually, there are a lot of academicians that consider that the attention to customers is prevalent because quality is, in most cases, understood as “fitness for use” (Barrett, 2009; Fisscher & Nijhof, 2005). Our results reveal a lot of SMEs’ CSR practices that have to do with improving customer relationships and focusing on their satisfaction as a way to achieve higher profits: “innovation”, “compliance with quality standards”, “partnership with clients”, “complete and accurate products information” or even “implementation of additional services to clients at a fair price”.

As shown in Table 1, there are a lot of articles on SMEs and CSR centred on supply chain practices, and this group is actually another stakeholder that is central in a quality management framework (Ciliberti, De Groot, De Haan, & Pontrandolfo, 2009; Ciliberti et al., 2008). From a quality perspective, firms should maintain good relationships with suppliers to evade errors in lead time, avoid the use of non-socially environmental products and improve overall efficiency. This is very much related to the item ‘code of conduct for suppliers’, which is the item that has been widely repeated in the analysed studies. As stated by Ciliberti et al. (2009), codes of conduct reduce transaction costs (namely searching, negotiating, monitoring, bonding and enforcement costs) for partners, as well as the lack of transparency in a chain without reducing flexibility and as such contribute to the competitiveness of the supply chain itself.

There are also other items within this dimension that must be pointed out. These include “conducts suppliers”, “CSR practices in supply chain”, “transfer social responsibility values”, “training” or “open door policy”, meaning suppliers must show they perform honest and sustainable actions to ensure quality processes.

5. Conclusion
SMEs increasingly integrate CSR to comply with stakeholders needs. Consistent with the results obtained by Tari (2011) or Foote et al. (2010), our work reveals social responsibility in the particular context of SMEs can be compared to quality management along multiple dimensions, which are related to main firm stakeholders, and thus, CSR, like TQM, impinges on all facets of organizations. In
this sense, considering all the practices found in our research, it can be said that, for SMEs, it is possible to develop CSR methodology based on TQM models. Most authors, understand CSR from a stakeholder theory perspective, as it expands management’s accountability to everyone affected by the firm’s practices. This is in line with the aim of the TQM system of satisfying or preferably exceeding the needs and expectations of the foremost stakeholders of the firm (Garvare & Johansson, 2010; Zink, 2005).

As can be seen from our results, although the quality of management is given little attention as a topic, for practical purposes, it is collected in a huge number of variables related to social responsibility, and helps us determine the importance of carrying out practices in this area for a better quality of management.

According to Ghobadian et al. (2007), CSR practices drawn from our findings such as honest and truthful reporting information, innovation practices, implementation of quality certifications or human resources policies amongst other, map out the elements of TQM, and therefore, they can be implemented as part of the TQM process. TQM practices may provide then a systematic framework whereby SMEs can add CSR to a firm’s already existing set of organizational competencies. In doing this, and as seen in our results, SMEs should use the stakeholder approach for aligning CSR within the dominant quality culture.

As stated by Tari (2011), in a quality management framework leaders have to involve, recognize and motivate employees within the firm. Thus, management is responsible for creating an environment in which employees can perform to the best of their ability (Ghobadian et al., 2007). In this context, by developing practices drawn from our results, such as work life balance, training and development; taking into account employees’ interest in company decision-making; and giving benefits going beyond the law requirements when crisis and distress arise, CSR can reduce employees absenteeism (Bučiūnienė & Kazlauskaitė, 2012), increase their affective organizational commitment (Farooq, Payaud, Merunka, & Valette-Florence, 2014) and even positively influence employees’ job satisfaction (Valentine & Fleischman, 2008), leading to more harmonious dealings between SMEs and their internal stakeholders and enhancing quality overall.

Also, external and internal communication are activities related to stakeholders that are common in a quality management context (Tari, 2011), and social responsibility, as seen in our results, gives greater attention to communication and transparency aspects. These include, amongst others, certifications and quality, information and transparency to new candidates, reports of suppliers’ compliance, integrated annual reports, and honest and truthful reporting information.

There are some other values, such as “the supplier relationship is based on continual interaction, information sharing and collaboration”, that according to Ghobadian et al. (2007) underpin the TQM concept. Suppliers are thus another stakeholder group who are central to a quality management (Tari, 2011) and social responsibility context. A firm must ensure quality at all stages of manufacturing (Tari, 2011), and practices such as the development of code of conduct for suppliers, establishing partnerships of long-term networks, transferring social responsibility values, training or even having an open door policy help SMEs develop better and high-quality relationships with suppliers.

All these CSR practices that SMEs develop and which are connected to TQM demonstrate that a firm that pursues CSR may directly or indirectly enhance its internal capabilities including quality improvements. Therefore, the critique and analysis within this paper suggests, in line with Vinten (1998), that CSR could possibly be incorporated into organizations more effectively and within a shorter timescale by using existing TQM organizational change conduits and processes. Moreover, we show evidence of how SMEs are integrating social responsibility in different areas of organizational management. The research carried out so far regarding CSR and reports of professional experiences derived from its implementation have shown that CSR is a new strategic tool that should be transversely incorporated into management. In fact, the implementation of socially responsible
conduct involves a direct impact on various functional areas which can be identified in any organization. Therefore, quality and social responsibility can be considered as complementary strategies for improving the current and future outcomes of organizations and people.

Also, this analysis allows us to conclude SMEs develop a high amount of CSR practices, and, therefore, it can be inferred there is a consensus in the academic research: engaging in CSR will improve the quality of a firm and its success. Thus, we can say both concepts are in essence interconnected and co-dependent to each other.

Moreover, the bibliometric analysis performed provides insights into how CSR is being integrated in SMEs and, consequently, it reflects these firms are increasingly aware of the advantages they can gain by introducing a TQM system as it is social responsibility (Holjevac, 2008). This “customized version” of CSR, adapted to the idiosyncrasies of these organizations, not only allows us to provide a benchmark by which different small organizations that have already effectively integrated CSR can be evaluated, but also provides a starting point for those managers of SMEs who either, due to ignorance or lack of sufficient reasons, have not been concerned with ensuring the integration of sustainability into the organizational strategy of their companies.

To sum up, it seems that both TQM and CSR ultimately result from the organization to act properly, and there is no doubt that any firm implementing a quality system would integrate, at the same time, certain CSR practices and vice versa. According to the literature, the most common CSR practices carried out by SMEs are related to the TQM practices established by Tari (2011).

Therefore, studying the involvement of SMEs in CSR utterly expect the implementation of quality management practices since it plays an important part in facilitating a deeper penetration of CSR in organizations. Therefore, it does makes sense to consider issues related to quality when studying CSR in smaller companies and vice versa. Hence, it is our belief that CSR is possible within the scope of SMEs and not only in large companies as has been traditionally stated.

In the future, it could be really interesting to investigate the mediating effect (indirect relationship) of one type of performance measure on the relationship between TQM practices and another type of CSR measure.

However, the present study shows several limitations that should be mentioned. First, our results could have been slightly different if search criteria had been modified. Second, content analysis can be subjective to a degree since it is not always easy ascribing some contents to the new items previously defined. To avoid or minimize the possible subjectivity, this analysis has been codified by two different researchers, interceding a third researcher to coordinate the resolution of discrepancies or different interpretations until consensus was reached. Nevertheless, as Vázquez-Carrasco and López-Pérez (2012) assured (p. 12) “while this is the obvious place to mention research limitations, it should also be noted that flaws of this sort are inherent to systematic literature reviews as a genre”.

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Author details
Manuel Larrán Jorge1
E-mail: manuel.larran@uca.es
Jesús Herrera Madueño1
E-mail: jesús.herrera@uca.es
María Paula Lechuga Sancho1
E-mail: paula.lechuga@uca.es
Domingo Martínez-Martínez2
E-mail: dmartinez3@us.es
1 Business Management Department, University of Cadiz, Av. Duque de Najera, 8, 11002 Cádiz, Spain.
2 Financial Economics and Accounting Department, Business and Administration College, University of Seville, Calle San Fernando, 4, 41004 Sevilla, Spain.

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Notes
1 See Tari (2011) study. He found 83 articles connecting quality management and CSR.
2. The category of small and medium-sized enterprises (SMEs) is made up of enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding 50 million euro, and/or an annual balance sheet total not exceeding 43 million euro (Extract of Article 2 of the Annex of Recommendation 2003/361/EC).

3. Among the positive connotations are the greatest satisfaction and loyalty to clients (Preuss & Perschke, 2010), and the image enhancement and reputation (Santos, 2011). Conversely, the negative could be the difficulty of integrating social and environmental aspects of the strategy (Ciliberti, Pontrandolfo, & Scocazzi, 2008), the low competitiveness of local economy (Spence & Perrini, 2009) or the lack of internal and external pressures (Ciliberti, 2008; Spence & Perrini, 2009).

We are aware of the existence of other articles focusing on this area, but they are theoretical, or are not included in the database we have used to locate the existing literature.

References


## Annex 1

### Overview of CSR and Quality-related standards

<table>
<thead>
<tr>
<th>Produced by</th>
<th>Name</th>
<th>Description</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institute of Social and Ethical Accountability</td>
<td>AA 1000</td>
<td>Aims to improve the accountability and overall performance of organizations through management of the system, individual behaviours and the impact on stakeholders. AA 1000 is a basic standard of responsibility, aiming at providing quality to the accounting, auditing and ethical and social reporting process, in order to favour a sustainable development path.</td>
<td>1999</td>
</tr>
<tr>
<td>Social Accountability International</td>
<td>SA 8000</td>
<td>SA 8000 deals with workers’ rights and working conditions, and child labour. This standard specifies requirements for social accountability to enable a company to develop, maintain, and enforce policies and procedures in order to manage those issues which it can control or influence and to demonstrate to interested parties that policies, procedures and practices are in conformity with the requirements of this standard.</td>
<td>2001</td>
</tr>
</tbody>
</table>
| International Organization for Standardization | ISO 26000 | ISO 26000 aims to assist organizations and their network in addressing their social responsibilities and providing practical guidance related to operationalizing SR, identifying and engaging with stakeholders and enhancing credibility of reports and claims made about SR. Furthermore, the standard aims to: <ul>  
  - Emphasize performance results and improvements.  
  - Increase customer satisfaction and confidence.  
  - Promote common terminology in the SR field.  
  - Be consistent, and not in conflict, with existing documents. Treaties, conventions and other ISO standards (Castka & Balzarova, 2008)  
</ul> | 2010 |
| | ISO 14000 | It is a quality and environmental standard, aiming to address various aspects of environmental management. It provides practical tools for companies and organizations looking to identify and control their environmental impact and constantly improve their environmental performance. | 2004 |
| | ISO 9000 | The ISO 9000 family addresses various aspects of quality management and contains some of ISO’s best known standards. The standards provide guidance and tools for companies and organizations who want to ensure that their products and services consistently meet customer’s requirements, and that quality is consistently improved. Standards in the ISO 9000 family include: <ul>  
  - ISO 9001:2008 - sets out the requirements of a quality management system  
  - ISO 9000:2005 - covers the basic concepts and language  
  - ISO 9004:2009 - focuses on how to make a quality management system more efficient and effective  
  - ISO 19011:2011 - sets out guidance on internal and external audits of quality management systems  
</ul> | 2005 |
| The Standards Australia Committee MB-004, Business Governance | Australian CSR draft standard DR 03028 | DR 03028 provides essential elements for establishing, implementing and managing an effective CSR programme within an organization | 2003 |

## Annex 2

### Excellence TQM models

<table>
<thead>
<tr>
<th>Name</th>
<th>Description</th>
<th>The principles of business excellence</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Malcolm Baldrige Criteria for Performance Excellence (MBNQA)</td>
<td>Is now used to assess companies for world-class levels of practice and performance results. CSR has been an element of it since its inception in 1988. The Baldrige Criteria provide a framework for the design and improvement of high-performing organizations; as such, it implies that CSR is an important factor for achieving performance excellence.</td>
<td>Leadership, Strategic Planning, Customer and Market focus, Measurement, Analysis &amp; Knowledge Management, Workforce Focus, Process Management, Business Results</td>
<td>1987</td>
</tr>
<tr>
<td>The European Foundation for Quality Management (EFQM) Excellence Model</td>
<td>It is used by organizations to benchmark and improve their practices and competitive positioning directly assess the social impact of the activities of the company in its evaluation criteria. This model accepts that there are multiple approaches to achieving sustainable excellence when running an organization, being CSR one of them</td>
<td>Leadership, Policy and Strategy, People, Partnership and Resources, Processes, products and services, Customer results, People results, Society results, Key Performance Results</td>
<td>1988</td>
</tr>
<tr>
<td>The Australian Business Excellence Framework (ABEF)</td>
<td>Is an integrated leadership and management system that describes the elements essential to organizations sustaining high levels of performance. It can be used to assess and improve any aspect of an organization, including leadership, strategy and planning, people, information and knowledge, safety, service delivery, product quality and bottom-line results. The ABEF provides organizations with assurance of their sustainable performance and is Australia’s preferred framework for leadership and governance.</td>
<td>Leadership, Customers and Stakeholders, Strategy and Planning People, Information and Knowledge, Process Management, Improvement and Innovation Results and Sustainable Performance</td>
<td>2003</td>
</tr>
<tr>
<td>The Canadian Framework for Business Excellence</td>
<td>Provides Criteria for best practices that can help Canadian organizations to achieve world-class performance. It is used by Canadian organizations as a management model for organizational excellence and also as the basis for adjudication of the Canada Awards for Excellence. The framework is administered by the National Quality Institute</td>
<td>Leadership, Planning, Customer Focus, People Focus, Process Management, Supplier Partner Focus, Business Performance</td>
<td>1992</td>
</tr>
<tr>
<td>Singapore Quality Award Framework</td>
<td>Is used as a basis for assessing Singapore’s organizations to the highest standards of quality and business excellence. The award aims to establish Singapore as a country committed to world-class business excellence. The framework and award is administered by SPRING Singapore</td>
<td>Leadership, Planning, Information, People, Processes, Customers, Results</td>
<td></td>
</tr>
<tr>
<td>Business Performance Improvement Resource Model (BPIR)</td>
<td>Provides an alternative, comprehensive, and simple way to classify benchmarking and best practice information within the website. The model classifies information through over 250 business processes.</td>
<td>Understand markets and customers, Develop vision and strategy, Design products, processes and services, Market and sell, Produce and deliver for manufacturing-oriented organizations, Produce and deliver for service-oriented organizations, Invoice and service customers, Deliver Leadership, Develop and manage human resources, Manage information and knowledge, Manage financial and physical resources, Execute environmental management programme, Manage external relationships, Manage improvement and change, Measures of Organizational Performance</td>
<td></td>
</tr>
<tr>
<td>Deming Prize Criteria, Ichiro Kotsuka, (JUSE)</td>
<td>It is a mechanism that encourages each organization’s self-development, and it has exerted an immeasurable influence directly or indirectly on the development of quality control/management in Japan. The examiners evaluate whether or not the themes established by the applicants were commensurate to their situation; whether or not their activities were suitable to their circumstance and whether or not their activities are likely to achieve their higher objectives in the future</td>
<td>Top Management Leadership, Vision, Strategies; TQM Frameworks; Quality Assurance System; Management Systems for Business Elements; Human Resources Development; Effective Utilization of Information; TQM Concepts and Values; Scientific Methods; Organizational Powers (Core Technology, Speed, Vitality); Contribution to Realization of Corporate Objectives</td>
<td>2000</td>
</tr>
</tbody>
</table>

Source: Own elaboration.