

# **Exploring Social Responsibility: Perspectives of Scottish Microbusiness Operators**

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## **Abstract**

**Purpose:** The purpose of this study is to investigate how microbusinesses' undertake Social Responsibility (SR), their motivation and the challenges they encounter while pursuing SR in Scotland.

**Design/ Methodology/ Approach:** A qualitative approach using semi-structured interviews was carried out in Scotland. Purposeful sampling and referral (opportunistic approach) were used to recruit participants for this qualitative research. 25 face-to-face interviews with microbusiness operators were carried out in Scotland. A diverse range of microbusinesses operators including owners and managers were invited for the interview to explore their understanding and practice of SR.

**Findings:** The study reveals that most sampled microbusinesses view their charity activities including giving back to society as a social responsibility and do not expect any return to social activities. Several barriers have also been identified concerning social responsibilities such as time, lack of support, financial ability (cost), and the authenticity of charity. Regulatory compliance, religious belief and stakeholders influence on microbusinesses play a critical role for microbusinesses to be socially responsible in Scotland.

**Research limitations:** The geographical context and scope of this study are limited to the cities in Scotland. Another issue is not covering all types of microbusinesses as they are diverse in nature. Therefore, a quantitative study can be considered for future studies to approach bigger population groups.

**Practical implications:** The findings notify researchers and policymakers about the microbusinesses' social responsibility and challenges. There are significant differences between microbusinesses and SMEs. Therefore, all stakeholders including the government, local government, HMRC, charities, educators and other organisations related to small businesses (i.e., Business Gateway) should deal with microbusinesses differently than SMEs.

**Originality:** Despite there being a huge number of microbusinesses in Scotland, there remains a limited knowledge of the social responsibility practices of these microbusinesses. Therefore, this study examines the microbusiness operators' understanding of social responsibility. Further, microbusinesses' challenges and drivers to social responsibility.

**Keywords:** Microbusinesses, Social Responsibility, CSR, Owners/Managers, Operators Perceptions, Managers involvement, SMEs, CSR Challenges, CSR Drivers

**Paper type:** Full paper

## 1. Introduction

In our society, all businesses play a crucial role to serve the community and the stakeholders. The idea of Corporate Social Responsibility (CSR) is very different for small and micro businesses compared to large businesses. The topic is well discussed in developed countries but in the context of Small and Medium Enterprises (SMEs) not particularly focusing on microbusinesses. Therefore, the focus of this research is to critically analyse motivations of Social Responsibility (SR), justifications to involve in social responsibility and the challenges of operating a socially responsible business in Scotland. In our research we used the word “*Social Responsibility*” to address Responsible Business Practices (RBP), Corporate Social Responsibility (CSR) and Social Responsibility because during the pilot interviews, we found SR was commonly used across the microbusiness operators in Scotland.

According to Hutton and Ward (2021) in the UK there were around 5.36 million microbusinesses, and the revenue was over £612 billion and provided 21% of the overall employment. When looking into this in the Scottish context, 99.3% of all businesses are SMEs and microbusinesses are 94% of all businesses (Scottish Government, 2020). Thus, microbusinesses play a significant role in the Scottish economy considering that microbusinesses provide over 28% of total employment (O’Connor, 2021). It can be clearly seen that the majority of the SMEs are microbusinesses, and it is an important segment of the business, especially for people with low income (Ramli *et al.*, 2017).

The nature of microbusinesses that we came across are mostly family-run and very diverse in nature including convenience stores, laundry, tattoo studios, clothing retailers, record shops, health & sports, photographers, restaurants, takeaway, trainers, Art galleries and a number of online retailers. Hence it is not limited to only the above-named business types.

In addition to the above, the SR of businesses has spread extensively across the global community (Jamali *et al.*, 2009). However, most of the CSR research has focused mainly on larger corporations with limited discussion of SMEs (Hammann *et al.*, 2009; Castejón and López, 2016; Witjes *et al.*, 2016). Morsing and Perrini (2009) stated that SMEs are also being encouraged to participate in the SR side of their business as it is a global phenomenon. Meanwhile, academic interest to evaluate small businesses' SR has increased (Soundararajan *et al.*, 2018). In general, starting up and running microbusinesses presents many problems and difficulties. Perren (1999)

addressed the fact that microbusinesses need more tailored and more timely support rather than a set of policies, which are often wasteful and do not address the real needs of the businesses.

Although there is now a plethora of literature available on the SR of SMEs in developed countries, there is a lack of studies that look narrowly at one particular culture and the context that might impact to induce SR among microbusinesses. Scottish culture is known for its hospitality and friendly culture (Gardiner, 2005) and it is interesting to examine the perspective of microbusiness operators on how they might contribute to their community. As mentioned above, considering that most businesses are micro in Scotland and without their active participation in SR, it would be difficult to bring positive change to society. Therefore, it is important to explore more about the microbusinesses' SR in Scotland considering that we have not come across any study that focuses on microbusinesses SR in wider businesses sectors rather than one particular sector.

Also, it is equally important to explore the sort of challenges and drivers to SR. Microbusinesses are hugely important in the Scottish context and are involved significantly in the day-to-day life of the people and the community and findings would help to think about the sector to look from different angle.

In terms of theoretical perspectives, we have relied on stakeholder and legitimacy theory to examine the SR practices of the microbusiness in the Scottish context. The reason for using a combination of theories is to examine multiple perspectives of whether microbusiness owners exhibit SR in developing or maintaining a positive image with stakeholders.

Based on the above discussion, the study objectives are-

- 1) To investigate the extent to which microbusiness operators understand and implement SR practices
- 2) To evaluate the unique difficulties that microbusinesses encounter when incorporating socially responsible business practices into their operations.
- 3) To identify the key factors influencing the adoption of SR practices outcomes of SR in microbusinesses

This study is important as it extends the body of knowledge on SR practices to microbusinesses. It contributes to this vital topic where there has been limited evidence in general, particularly in a

Scottish context. It also explores the challenges that these microbusinesses face, which is important for developing policies and support systems for microbusinesses.

In addition, based on the empirical inferences, this study provides several recommendations to the central government and local governments and other stakeholders including charities and academics, Business Gateway and Federation of Small Business Scotland, HMRC to promote socially responsible businesses by promoting and providing guidance. Our research has some significant findings including microbusiness operators considering involvement in charity activities (religious and secular) as social responsibility. Also, following all government rules and regulations (compliance), buying fair trade products, giving educational talks, sourcing local products, and helping local schools are taken as SR. Several new challenges related to social responsibilities have emerged from the fieldwork investigation, including time and authenticity of charities. This fieldwork investigation has validated that most microbusinesses were involved in SR but did not expect any return. The paper is structured as follows. In section two, we will discuss the existing literature on CSR/ SR/ RBP and the relevant theories for the study. Thereafter, the thematic analysis of qualitative interviews with the participants will be discussed in section three. The findings and recommendations of the study come at the end.

## **Literature Review**

### *2.1 Definition of Microbusinesses*

There is no single accepted definition of microbusinesses. Therefore, while defining microbusinesses, different authors have used different matrices such as a number of employees, turnover, asset base and types of businesses (Kirby *et al.*, 1998; Blackburn and Jarvis, 2010; Ankrah *et al.*, 2015). Moreover, microbusinesses are related to a diversified area of business, which creates further difficulty in defining the term.

It has been recommended in the European Commission (2003) that to determine whether a business qualifies as micro, small or medium-sized, factors such as staff headcount and turnover or balance sheet total, need to be specified. Table I below provides a clear classification of Small and Medium Enterprises (SMEs), as defined in the EU.

<b>Table I: Classification of SMEs in the European Union</b>				
<b>Category</b>	<b>No. of Employees</b>	<b>Turnover</b>	<b>or</b>	<b>Balance sheet total</b>
Medium-sized	< 250	≤ € 50 m		≤ € 43 m
Small	< 50	≤ € 10 m		≤ € 10 m
Micro	< 10	≤ € 2 m		≤ € 2 m

Source: Commission Recommendation (2003)

Whilst the number of studies used the above classification. It is recognised in the UK that the profit or turnover element can be challenging, especially given that many microbusinesses have relatively low turnover or balance sheet totals. The Local Government Association (2021); the Department for Business, Energy and Industrial Strategy (2019) and Office for National Statistics (2018) officially classify businesses of 1-9 employees as being microbusinesses. Similarly, the Office for Gas and Electricity Markets (Ofgem) (2023) defined microbusinesses as with employee few than 10 employees or their full time equivalent and rest of the criteria similar to EU classification, they also focus on energy consumptions no more than 100,000 kWh of electricity or no more than 293,000 kWh of gas each year. Due to complexity of verifying other criteria such as turnover/balance sheet total/ energy consumption, in this study, all participants have less than 10 employees (mostly are less than 5 employees). Therefore, for this research, any business with less than 10 employees is recognised as a microbusiness.

## *2.2 Microbusiness and Social Responsibility*

As mentioned, in the introduction, in 2020, 94% of all businesses in Scotland are microbusinesses, therefore it is a significant part of the Scottish economy and society.

CSR is a very well-researched topic for large organisations, (Jenkins, 2006; Lee *et al.*, 2012; Castejón and López, 2016), in contrast, social responsibility in small businesses has not received much attention from the research perspective (Spence and Perrini, 2010; Chakraborti and Mishra, 2017). Nejadi and Amran (2013) recognised that there are many differences between small and large businesses in terms of resource availability, size, and managerial style. They have different managerial approaches to socially responsible strategies and are different in terms of their behaviour (Russo and Tencati, 2009). It is believed that in the case of smaller businesses mostly business managers are the owners and involved in the production/ technical department, whereas the company manager of the medium businesses is not restricted to involve in production/ technical

areas as s/he performs other functions of the business including looking after SR side of the business (Uba et al., 2022).

As a result, while large/ medium companies may be actively involved in philanthropic activities, it can be a different perspective for small businesses (specially microbusinesses) due to a lack of financial resources to maintain adequate cash flow.

Moreover, for most operators, social responsibility is an informal process that develops by needs and circumstances (Jamali *et al.*, 2009). The table below provides a summary of key studies focused on different segments of businesses including micro, small and medium businesses across different parts of the world. We critically reviewed each of the studies.

<b>Title</b>	<b>Business size</b>	<b>Location</b>
Disaster management and corporate responsibility: an ethic of care approach	Large corporation	Nepal
Corporate social responsibility in SMEs: a shift from philanthropy to institutional works	SMEs (not clearly mentioned what percentage of it are micro).	Nigeria & Tanzania
The relevance of accounting information in the management of small-scale businesses in the Yilo Krobo district in Ghana	Small-scale businesses (not clearly mentioned the different sizes of small business, i.e., small or micro)	Ghana
A comprehensive model of business social responsibility (BSR) for small-scale enterprises in Indian context	Small-scale business (not clearly mentioned the different sizes of small business, i.e., small or micro)	India
Responsible business practices and some Indian SMEs	SMEs (number of employees between 5 and 150) focusing on the manufacturing and service industry	India
Entrepreneurs' personal values and CSR orientations: evidence from SMEs in Zambia	SMEs are defined as employing between 10 and 250 employees. No clear information about the participants was provided.	Zambia
Insights into corporate social responsibility practices in supply chains: A multiple case study of SMEs in the UK	4 Semi-structured interviews (size between small and medium. The exact employee number was not provided)	UK
Proximity and micro-enterprise manager's ethics: A French empirical study of responsible business attitudes	Quantitative study with 125 microbusinesses with less than 10 employees.	France
The Ethical Outlook of Micro Business Operators	Quantitative study with employees less than 5.	Australia
Environmental management and corporate social responsibility practices of small and medium-sized enterprises	Quantitative study employees with less than 250 in UK and India	UK and India
Small-business owner-managers' perceptions of business ethics and CSR-related concepts	Qualitative study- number of employees varied from 5 to 170, with the majority having between 15 and 50 employees. Only four had fewer than 15.	Belgium
Little big firms? Corporate social responsibility in small businesses that do not compete against big ones	Small business employees between 15 and 40.	Norway
Strategies and Instruments for Organising CSR by Small and Large Businesses in the Netherlands	Below 100 employees using quantitative study.	Netherlands
Values that create value: socially responsible business practices in SMEs- empirical evidence from German companies	SMEs with up to 250 employees	Germany
Peculiar strengths and relational attributes of SMEs in the context of CSR	Employees between 25 to 250	Lebanon
Small business champions for corporate social responsibility	A middle range of 25–120 employees. This excludes the most common form of small company, the micro firm (0–9 employees), and many small companies; it includes more medium-sized enterprises, which are in the minority.	UK
Keeping at Arm's Length or Searching for Social Proximity? Corporate Social Responsibility as a Reciprocal Process Between Small Businesses and the Local Community	The largest business employed 30 people, whilst in three of the interviewed businesses the owner-manager worked as a sole trader.	Finland
Bridging the gap: An exploratory study of corporate social responsibility among SMEs in Singapore	Up to 200 employees	Singapore
Investigating the impact of firm size on small business social responsibility: A critical review	Small businesses with less than 50 employees	
Corporate social responsibility in family SMEs: A comparative study.	The total number of businesses involved is micro- 20, small- 51 and medium- 52.	
Corporate social responsibility in smes and mnes. The different strategic decision making	Comparing SMEs and MNCs	



SMEs and CSR: An approach to CSR in their own words	SMEs with employees between 70 and 217. The turnover is between 5 million and 20 million.	Catalonia
Corporate social responsibility terminologies in small businesses: insights from Malaysia	100 small businesses	Malaysia
Africa: ethics and sustainability within SMEs in Sub-Saharan Africa: enabling, constraining and contaminating relationships	Twenty-one respondents were from intermediary organisations, while five respondents were themselves owners or operators of SMEs	Sub Saharan Africa
The impact of national culture and social capital on corporate social responsibility attitude among immigrants entrepreneurs	the average number of employees of the firms was 4	Italy
CSR strategies of SMEs and large firms. evidence from Italy	3,680 Italian firms.	Italy
Micro businesses: do they need accounting	500 micro businesses, Micro enterprises (MEs) refer to the businesses with sales turnover of less than RM300,000 or the number of full-time employees being less than five for any sector.	Malaysia
Formal vs. Informal CSR Strategies: evidence from Italian micro, small, medium-sized, and large firms	3,626 firms of all sizes is a good representation of the Italian whole-business model.	Italy
Corporate social responsibility in Ireland: barriers and opportunities experienced by SMEs when undertaking CSR	Small and large businesses. Small businesses with a minimum employee- 40 and a maximum employee of 240,000.	Ireland
Social and environmental responsibility in small and medium enterprises in Latin America	a comprehensive survey of 1,330 SMEs in eight Latin American countries. Approximately the sample roughly consists of two-thirds of small firms (1 to 49 employees) and one-third of medium firms (50 to 250 employees)	8 Latin American countries
Exploring corporate sustainability integration into business activities. Experiences from 18 small and medium-sized enterprises in the Netherlands	Eighteen companies employees between 25 and 250.	Netherlands
Giving something back: a study of corporate social responsibility in UK South Asian small enterprises	In total, 32 enterprises were examined in the U.K.: Birmingham, Blackburn, Bolton, Bradford, Cardiff, Glasgow, Leeds, Leicester, London and Manchester.	UK
Ethical views of micro-enterprises delivering project and asset management services in west-central Scotland	The questionnaires, issued to 300 businesses, sought views on four main thrusts within the ethics arena	West-Central Scotland
An examination of accounting practices and challenges of micro-businesses: empirical evidence from Scotland	20 face to face interviews with microbusiness owners and managers	Scotland
Social responsibility in micro businesses in an African context: Towards a theoretical understanding	20 face to face interviews with microbusiness owners- managers	Nigeria

Source: Original

From the above studies, it can be clearly seen that most of the studies focused on SMEs in relation to C(SR) and it includes micro and small businesses (i.e., Moore and Spence, 2006; Jenkins, 2006; Perrini, 2006; Vives, 2006; Witjes *et al.*, 2016; Worthington *et al.*, 2006; Jamali *et al.*, 2009; Moore *et al.*, 2009; Fassin *et al.*, 2011; Nejati and Amran, 2013; Amaeshi *et al.*, 2016; Chakraborti and Mishra, 2017; Dey *et al.*, 2018). Only a few studies carried out targeting specifically microbusinesses (Dawson *et al.*, 2002; Courrent and Gundolf, 2009; Sommerville, 2011; Martín-Castejón and Aroca- L´opez, 2016; Pedrini *et al.*, 2016; Ramli *et al.*, 2017; Ahammed *et al.*, 2019; Uba *et al.*, 2022). These studies provided some insights into microbusiness operations including business ethics, SR, accounting practices, immigrant entrepreneurs etc. One of the studies mainly focused on microbusinesses along with small and medium businesses SR (the majority of participants were microbusinesses) (i.e., Russo and Temcati, 2009). Their study explored that reducing pollution & consumption, supply chain, strategies involving employees and engagement are main SR strategies of microbusinesses in Italy. Also, Uba *et al.* (2022) stated that microbusinesses contribute to society by empowering, problem-solving and core philanthropism in Nigeria. Therefore, it is clear that some researchers are catching up with the topic and explored some of the unknown SR activities.

Amaeshi *et al.* (2016) argue that even though small businesses are limited in power and resources, social responsibility can still help to promote public responsibility and improve business-society interaction. There are a number of distinct differences between small and microbusinesses notably less formal structures (Wong and Bustami, 2020). However, microbusinesses are mostly considered small SMEs that the main reason behind microbusinesses being ignored by researchers (Courrent and Gundolf, 2009). As a result, the distinctive features of microbusinesses are not well discussed and identified. Similarly, Painter-Morland and Dobie (2010) argue that it is important to differentiate between SMEs and microbusinesses because the one size approach does not work.

In the Scottish context, we came across studies that conducted research on microbusinesses' business ethics in the construction industry (Sommerville, 2011) and accounting practices (Ahammed *et al.*, 2019). Considering their sheer numbers and involvement in the local communities, little attention has been given to explore their understanding, motivation and barrier to SR. Therefore, it is very important to diagnose microbusinesses' SR as it is an under-researched area in the Scottish context.

### *2.3 Microbusinesses' Understanding of Social Responsibility*

The European Union (2011) defines CSR as the responsibility of businesses for their impact in society including legislation, collective agreements between social partners, and complying with responsibilities. However, Fassin *et al.*, (2011) found that some small business owners could not provide an exact definition of SR and most of them did not have knowledge of SR (Lee *et al.*, 2012). Because operators not being familiar with SR activities or not realising that they are involved in activities that qualify as SR (Jamali *et al.*, 2009). Also, it is hard to understand if we look into the phenomenon from large business perspective as small businesses are challenged, motivated, and engaged in SR in different ways compared to large businesses (Morsing and Perrini, 2009). Their practices start with activities that are related to the core business of the company (Murillo and Lozano, 2006).

They mostly used their common sense to run their businesses and adopted SR naturally and without thinking and referring to their work as SR (Hsu and Cheng, 2012) Understanding and awareness of this matter among small businesses are not wide enough, and they tend to explain SR in their way (Nejati and Amran, 2013) or engaging with informal social activities (Russo and Temcati, 2009).

According to Perrini *et al.* (2007), larger firms operate more formal strategies when dealing with SR, whereas, microbusinesses tended to have an informal mechanism, for implementing SR (Russo and Tencati, 2009). Therefore, they do not find it comfortable to consider social activities for business reasons; rather it is a moral purpose to become involved in SR (Jenkins, 2006; Lee *et al.*, 2012; Hsu and Cheng, 2022). Because their relationship with the stakeholders is strong (Jamali *et al.*, 2009) and they might have other intentions than maximising profit, such as helping less fortunate people or giving back to society (Vives, 2006; Campin et al, 2012).

On the other hand, some small businesses have applied SR to gain a competitive advantage, but others have regarded it as a burden due to cost (Nejati and Amran, 2013) and lack of government support (Uba et al., 2022). Therefore, some small businesses identified source of motivation as an internal driver towards SR rather than the external pressure (Jenkins, 2006), such as giving back to society (Uba et al., 2022), even though it is not included in their organisational structure (Murillo and Lozano, 2006).

#### 2.4 Microbusinesses Social Activities

In the previous section, we highlighted microbusinesses' understanding on SR. In this section, we will shed some light on their activities in relation to SR.

It has been found that among small businesses, there is a lack of formal strategies to control environmental impacts (Moore and Spence, 2006; Chakraborti and Mishra, 2017). They do not have a well-developed communication system; therefore, they cannot establish causality (Vives, 2006). However, SMEs are very happy to encourage and involve others to be part of their environmental and social responsibility (Jenkins, 2006).

Their involvement is primarily with employment, supply chain, reduction of pollution, and engagement (Russo and Temcati, 2009). Many SMEs regard themselves as socially responsible companies that support the local economy and create employment, but they also identify the importance of other responsibilities (Jenkins, 2006). The study by Amaeshi *et al.* (2016) and Uba *et al.* (2022) stated that they regard SR as giving back to society. The motivation for social responsibility of local micro and small business comes from voluntary initiatives exercised by open-minded business operators (Jamali *et al.*, 2009 and Uba *et al.*, 2022). Most microbusinesses engage in social responsibility such as offering quality products and services, ensuring safety standards, providing training and/or retraining opportunities, providing truthful information, and benefits for staff, helping local communities, and caring for the environment (Lee *et al.*, 2012). The C(SR) activities reported ranged from education programmes, donations, programmes involving orphans, poor and disabled individuals, and collaboration with a local charity in the pursuit of a common goal (Jamali *et al.*, 2009). Based on the discussion above it can be seen that SR of small businesses develops as a sense of community and community support (Sweeney, 2007; Lahdesmaki and Suutari, 2011; Campin *et al.*, 2012). They apply a dialogue approach with stakeholders to find out the most important aspect of social responsibility (Graafland *et al.*, 2003). SMEs' involvements with social activities are informal and not very noticeable, as they mainly involve responding to employee and society demands (Vives, 2006). Therefore, a pragmatic approach should be taken while communicating to small businesses regarding business ethics and SR because these operators tend to obtain information through a professional organisation or simplified articles in the business press (Fassin *et al.*, 2011)

### *2.5 Microbusiness Operators' Approach to Social Responsibility*

SMEs are involved in socially responsible activities, not only due to pressure but also pushed by their own ethical values (Ciliberti *et al.*, 2009). Adhikari and Matilal (2017) reported that most corporations were involved in social responsibility to fulfil the pledges made in their annual statements and to receive goodwill and positive publicity. In contrast, small business operators do not want to publicise their social initiatives because they do not want any return for philanthropic work (Jamali *et al.*, 2009). Giving something back to the community is linked to the personal attitudes and values of the person running the organisation (Worthington *et al.*, 2006).

In most, the founders of small businesses set a high-level commitment to social practices and had passed that across the generations since the beginning of the business (Jamali *et al.*, 2009). Philanthropy is inherent in a personal choice to become involved in SR (Jamali *et al.*, 2009; Fassin *et al.*, 2011). The founding owners' values are important when deciding social or environmental strategies (Quinn, 1997; Murillo and Lozano, 2006). Moreover, successful implementation of social responsibility is dependent on the involvement and interest of senior management (Quinn, 1997; Sweeney, 2007). According to Jenkins (2006), to implement social responsibility in a company successfully, a champion (top-level management/ owner-manager) is very important. Microbusiness operators have a very high level of control over their businesses (Dawson *et al.*, 2002; Jamali *et al.*, 2009). As a result, they have a very strong influence on social responsibility in their organisations and act as stewards (Jamali *et al.*, 2009).

Fassin *et al.* (2011) found that small business operators were able to differentiate between voluntariness vs. compliance, they were aware of what they had to do as legal requirements and what could be done voluntarily. Similarly, Amaeshi *et al.* (2016) stated that the small businesses operators 'interaction with their immediate communities is built up based on their personal and religious values and it occurs in multiple spaces, such as the workplace, the marketplace, the community and the ecological environment. Some small business operators understand the value and importance of showing their solidarity, as they may have been lower-level employees themselves (Vives, 2006).

### *2.6 Drivers of Social Responsibility in Microbusiness*

Nejati and Amran (2013, p.12) assert that,

*“Small businesses might be individually small, but their total aggregate impact of the community and society is significant”*

Small businesses are very flexible in adapting to changing circumstances; they might be able to seize the benefit of a new niche market for services or products that include social and environmental benefits with their value (Jenkins, 2006). According to Worthington *et al.* (2006), most small firms have a positive orientation towards social responsibility, and they think an organisation should pay significant attention to its social, ethical and environmental responsibility.

Contribution to society and building better relationships with stakeholders are key drivers of social responsibility (Lee *et al.*, 2012). Castka *et al.* (2004) recognise that small businesses can benefit from social responsibility and achieve competitive advantage including cost reduction and increase profitability (Hammann *et al.*, 2009). Ciliberti *et al.* (2009) said that becoming involved in social responsibility due to supply chain pressure may potentially bring rewards. Lepoutre and Heene (2006) identified some positive opportunities that social responsibility offers for small businesses, such as risk-sharing, joint learning, overcoming disadvantages, and access to resources.

Fitjar (2011) found that these local small businesses are not beyond public scrutiny, which leads them to become involved in social responsibility. Firms are involved with social activities to secure a licence in the community where they operate (Russo and Temcati, 2009). For example, Worthington *et al.* (2006) found that government regulations have some impact on waste disposal and packaging. Amaeshi *et al.* (2016) identified that supply chain pressure, regulatory compliance influence small businesses to become involved in social activities. Therefore, satisfying legislation and moral duty are regarded as main reasons to involve in SR (Dey *et al.*, 2018).

Moreover, by being involved in fulfilling SR, most microbusinesses will benefit from their entrepreneurial features, such as finding new opportunities and engaging stakeholders (Lepoutre and Heene, 2006). It also helps to create a more loyal and satisfied workforce (Worthington *et al.*, 2006).

Some benefits of CSR identified by Jenkins (2006) are listed in Table II

<b>Table II: Benefits of CSR</b>
<ul style="list-style-type: none"> <li>• Improved image and reputation</li> <li>• Improved trust and understanding</li> <li>• A larger, more prominent profile</li> <li>• Better market position</li> <li>• More business</li> <li>• Increased employee motivation</li> <li>• Increased attractiveness to potential recruits</li> <li>• Cost savings and increased efficiency</li> <li>• Risk management benefit</li> <li>• Benefits company culture</li> <li>• Provides excellent training and development programme</li> <li>• Facilitates the work-life balance of the employee</li> <li>• Respect and value to an employee</li> </ul>

Source: Jenkins (2006)

Although these benefits are intangible, some of the companies studied had also experienced cost savings. Social responsibilities bring benefits to the business by creating shareholder value (Fassin *et al.*, 2011). Further, there is growing public concern about obligations to society, regardless of the size of the business (Chakraborti and Mishra, 2017).

Therefore, it can be said that SR plays an important role in sustaining microbusinesses in our society. Overall, being socially and environmentally responsible is linked to organisational success (Lee *et al.*, 2012; Worthington *et al.*, 2006).

### *2.7 Challenges to Social Responsibility in Microbusiness*

Small business owners adopt a pragmatic approach and recognise that profit is an important precondition for considering SR (Fassin *et al.*, 2011). Several studies have identified a lack of knowledge as one of the constraints in becoming involved in social responsibility (Vives, 2006; Lee *et al.*, 2012; Chakraborti and Mishra, 2017). Apparently, lack of knowledge has been mostly mentioned by medium-sized businesses and one of the reasons for that could be that small firms do not know that they have a lack of knowledge (Vives, 2006). For instance, some small business owners do not consider the environment and its protection and conservation as social business practices. Thus, while most of the small businesses try to save money by switching off the electric appliances while not in use, they do not consider it as an environmental business practice (Chakraborti and Mishra, 2017).

Lack of resources is another major obstacle in becoming involved in social responsibility (Vives, 2006; Jenkins, 2006; Worthington *et al.*, 2006; Sweeney, 2007; Lee *et al.*, 2012; Mousiolis *et al.*, 2015). Lack of time has been identified as a challenge in several studies (Jenkins, 2006; Worthington *et al.*, 2006; Lee *et al.*, 2012).

Other challenges with the social investment are lack of manpower (Lee *et al.*, 2012), employee involvement (Jenkins, 2006), size of the organisation and business priorities (Worthington *et al.*, 2006). These are some of the barriers to becoming involved in social responsibilities.

Small businesses are often unaware of the potential benefits of responsible behaviour in a broader sense (Vives, 2006). It has been found that occasionally, pressure from the supply chain to involve in social responsibility can harm small businesses natural motivation to become involved in social responsibility (Ciliberti *et al.*, 2009). Mousiolis *et al.* (2015) found that SMEs' decisions are based on company finance, personal feeling, family and friends. For recently established businesses, survival and growth take priority over non-commercial objectives and practices (Worthington *et al.*, 2006). Jenkins (2006) found that SMEs mainly sought advice from business associations such as business link, but these can provide minimal information on SR, and often do not get access to business grants and support for social activities.

### *2.8 Promoting, Inspiring and Supporting Social Responsibility*

It is very important to inspire microbusinesses to become involved in social responsibility. The government should play a supporting role, rather than offering something vague such as fiscal incentives (Worthington *et al.*, 2006).

Murillo and Lozano (2006) recommended that a favourable environment be created to carry out social practices. Because socially and environmentally supportive small businesses are not getting enough support from the government (Jenkins, 2006). In a favourable environment social responsibility should be an integrated part of all aspects of business processes, so that the business can treat it as just the way of doing things (Jenkins, 2006). Therefore, Vives (2006) recommended that local governments, industry, commerce associations and large buyers should support these businesses to become involved in SR.

Small business owners-managers should seek a relationship with partners in the market, society, and the supply chain in order to overcome barriers related to Social Responsibility (Lepoutre and Heene, 2006). Their strategy of engaging in SR should be simple and focus on one goal at a time



(Vives, 2006). Further, due to limited resources, these businesses can think of collective approach to their SR activities (Lepoutre and Heene, 2006).

Hammann *et al.* (2009) found that customers, employees, and society are the most important stakeholders for small businesses.

## *2.9 Selected Theories*

### *2.9.1 Legitimacy Theory*

Legitimacy Theory is derived from the political economy theory, and it considers that an organisation is part of a broader social system, where the organisation and society impact each other where they operate (Deegan, 2006). This is one of the most cited theories in social and environmental areas (Tilling, 2004). An organisation should follow the norms and expectations of the society (Van Staden and Hooks, 2007). Many organisations engage in CSR and report them to show to their stakeholders that they are legitimate (Claasen and Roloff, 2012).

Legitimacy theory is a popular theoretical perspective in SR research because it provides a framework for understanding how microbusinesses can be socially responsible while being legitimate in the eyes of their stakeholders (Khan et al., 2020). It emphasises the necessity of adhering to societal norms and expectations, as well as the consequences of failing to do so. It also underlines the importance of CSR in proving an organisation's legitimacy. As a result, this theory is especially pertinent to understanding the issues that microbusinesses encounter when conducting a socially responsible business and how they might maintain their legitimacy while doing so. It provides a theoretical lens through which to investigate the unique issues that microbusinesses encounter when managing a socially responsible enterprise. While there has been substantial research on legitimacy theory in the setting of public limited companies or small and medium-sized organisations (SMEs) (i.e. Crossley et al., 2021), there has been little research on microbusinesses, which are a distinct subset of small businesses. Microbusinesses often operate on a shoestring budget and have unique hurdles in maintaining legitimacy and confidence with stakeholders. This study can help to a better understanding of the strategies and practises that microbusinesses can use to operate in a socially responsible and legitimate manner despite resource restrictions by applying legitimacy theory to the context of microbusinesses.

### 2.9.2 Stakeholder Theory

Friedman and Miles (2006) state that the organisation itself is a group of stakeholders and the purpose of the organisation should be to manage their interests, needs and viewpoint, and the top management deals with the role of stakeholder management. According to Harrison *et al.* (2015) when businesses treat their stakeholders well they get good returns including getting information, more customers tax incentives and good employees. Therefore, it is important not only focusing on maximising profit but also to develop reciprocity relationship with related stakeholders (Laplume *et al.*, 2008; Yáñez-Araque *et al.*, 2021). Nevertheless, Small business relationships with stakeholders are mostly informal and characterised by personal engagement when compared with large businesses (Lahdesmaki, 2012). Because they do not always promote their SR activities, which could be due to a lack of government support, mistrust, lack of resources, time, or knowledge about how to effectively communicate these activities (Curran *et al.*, 2000; Mousiolis *et al.*, 2015; Chakraborti and Mishra, 2017; Uba *et al.*, 2022). While stakeholder theory emphasis on serving the interest of all relevant stakeholders, microbusinesses perform it as giving back initiatives using their skills and non-monitory resources to support the communities (Uba *et al.*, 2022). Also, due to lack of financial resources and power small businesses will not receive an immediate return on their SR activities compared to large firms (Lepoutre and Heene, 2006). This could be due to a number of factors, including a lack of resources, a lack of understanding or competence in effective communication tactics, or a belief that social responsibility initiatives are not as vital as other commercial activities (Lepoutre and Heene, 2006). As a result, stakeholders may be unaware of the beneficial impact that small businesses have in their communities, which may have an impact on their impressions of the company and its reputation. Jenkins (2006) pointed out that social responsibility needs to be in line with stakeholder values.

Stakeholder theory and legitimacy theory offer distinct perspectives on microbusiness social responsibility. Serving the interests of all key stakeholders, including customers, employees, suppliers, and the community, is emphasised in stakeholder theory. Legitimacy theory, on the other hand, focuses on the larger social structure in which the organisation operates, as well as the organization's compliance with social norms and expectations. While stakeholder theory emphasises the significance of cultivating reciprocal connections with stakeholders, legitimacy theory emphasises the importance of preserving a positive image and avoiding negative consequences, such as losing the ability to operate. Both theories are significant to understanding

microbusiness social responsibility practises and can provide insights into why some microbusinesses engage in social responsibility practises more completely than others.

Ultimately, both stakeholder theory and legitimacy theory provide important frameworks for understanding microbusiness social responsibility and how to effectively engage with stakeholders to achieve their goals. This study can acquire a more thorough grasp of microbusiness social responsibility and how they can handle the challenges and opportunities of operating in their local community by employing both theories.

### **3. Research Methodology**

Due to the nature of the investigation and its sensitivity, the researchers are convinced that a qualitative inquiry is the most credible approach for this type of study.

We collected very rich data as part of a wider research to explore the microbusinesses relationship with society. In this study, we intend to provide a wider picture of SR of microbusinesses, rather than providing any statistically valid analysis. The researchers identified interviews as a method of data collection as these have been used in several other studies in the same field (see Jenkins, 2006; Worthington *et al.*, 2006; Ciliberti *et al.*, 2009; Jamali *et al.*, 2009; Fassin *et al.*, 2011; Lahdesmaki and Suutari, 2011; Lee *et al.*, 2012; Amaeshi *et al.*, 2016).

An interview is a method of data collecting where personal interaction was developed with the participants to gather primary data. Mack *et al.* (2005) describes the semi-structured face-to-face interview as bringing a human face to the research problems. Most importantly, it allows us to probe the responses from the participants suggested by Mason (2002). Moreover, several studies were identified that used semi-structured interviews as a method of data collection (See Sweeney, 2007; Pedrini *et al.*, 2016). Even though we used semi-structured interviews, we ensured that conversation flow naturally without any interruption.

An interview guide was designed and improved at the early stage of the process where the key themes (microbusinesses understanding on SR, drivers and challenges, to social responsibility) were covered. An interview guide based was developed using literature review (Jenkins, 2006; Lepoutre and Heene, 2006; Moore and Spence, 2006; Spence and Perrini, 2010; Vives, 2006; Worthington *et al.*, 2006; Jamali *et al.*, 2009; Fassin *et al.*, 2011; Amaeshi *et al.*, 2016) and conducting pilot interviews. A pilot study was carried out before finalising the interview guide for the fieldwork. The four participants were approached and asked if they can help by answering

some questions. These pilot interviews helped to check whether the questions were understood and whether the participants could answer them without hesitation and if the questions were seen to sensitive, as advocated by Mason (2002).

The literature review was revamped after analysing the pilot interview. As a result, a final interview guide emerged from a combination of literature review and pilot interviews. The pilot interview has not been used in the research.

Purposive (opportunistic approach) and snowball sampling was used to reach the sample population and we approached to the registered businesses (Sole trader and limited company). We have not included the self-employed people who do not have a physical shop/ warehouse/ office (i.e., taxi driver). The operators have been chosen because of their close involvement in the day-to-day running of the business (e.g. Jenkins, 2006; Amaeshi *et al.*, 2016), and these operators would be able to answer the research questions (especially Q-2). It was always in our mind to have a diverse population representing the study sample in terms of gender, ethnic minorities, type of business etc. While focusing on microbusinesses, the intention was to include as wide a number of microbusinesses as possible, so that the collected data would give a holistic picture of microbusinesses' operations. Geographically, the sample covered all the big cities in Scotland, including Edinburgh, Glasgow, Dundee, and Aberdeen.

Few changes were made to the wording of the questions. Following this, data was collected until the saturation point was reached (Neuman, 2014). This point occurs when participants provide a similar answer and no new issues are raised (Mason, 2002). A total of 20 interviews were carried out and saturation was reached at 17 interviews because the sample size relied on saturation (Guest *et al.*, 2006). Creswell (1998) finds that the most common sample size is between 5 and 25 interviews. Therefore, it was found that 20 interviews were adequate as a sample size for this research. The details of 20 participants have been provided below in Table III

Fictive Names	Gender	Education	Business Type	Duration of interview	Location
Salam	Male	Certificate Level	Wedding decoration and video editing shop	49 minutes	Glasgow
Tahmid	Male	School Level	DIY and hardware shop	70 minutes	Paisley
Abdul	Male	Sports Science and Nutrition	Health and sports supplements	54 minutes	Edinburgh
Heather	Female	BA (Hons) Arts	Tattoos and painting	34 minutes	Dundee
Robert	Male	Not available	Personalised and gift products	48 minutes	Aberdeen
Hasan	Male	MBA	Convenience store	39 minutes	Aberdeen
Rob	Male	High School+ Work Experience + German language	Exotic animals and pet food and equipment	48 minutes	Paisley
Tareq	Male	CIMA and Finance degree	Laundry	31 minutes	Edinburgh
Pulina	Female	College	Florist shop	41 minutes	Edinburgh
Brian	Male	HND	Photography shop	58 minutes	Dundee
Majed	Male	BA(Hons) Psychology	Online shop (Ebay, Amazon)	51 minutes	Dundee
Issac	Male	College	Music retail	59 minutes	Paisley
Jonny	Male	High School + training from his dad.	Tattoo studio	33 minutes	Glasgow
Samantha	Female	'A' Levels	Personalised and custom-made baby wear	44 minutes	Ralston
Michelle	Female	College	Art gallery and framing	55 minutes	Paisley
Chris	Male	College	Beauty- Ornaments	37 minutes	Paisley
Tony	Male	High School	Children's clothing shop	48 minutes	Paisley
Rashid	Male	BSc (Hons)	Fast foods	53 minutes	Pollok
Connor	Male	Degree	Record shop	75 minutes	Paisley
Jade	Female	School	Clothing	65 minutes	Glasgow

The first author carried out the fieldwork investigation and completed the rest of the procedures, including recording, transcribing, open coding, and axial coding. The entire author team read the transcripts and help to refine the codes as the analysis progressed to ensure validity of the results and achieving research objectives. Thematic analysis was employed in the study. According to Clarke and Braun (2013), thematic analysis is getting recognition for interpretative phenomenological analysis and, it is the most appropriate method of data analysis for this research because the researchers looked across the data and patterns which emerged from the data after identifying issues (themes). The researchers used line by line approaches to identify how best to carry out data analysis for this study. There is a uniqueness in this study in how the themes arise. There are three stages of coding, the sorting of data into categories is called open coding;

establishing a relationship between those categories is axial coding and developing the relationship between principal categories are called selective coding. Coding is started as soon as all interviews have been transcribed. We used fictitious names to carry out this research, so the privacy of the participants has been maintained. We also used clean- up quotations (i.e. Ums, Ers, hmm etc) to enhance readability.

## **4. Findings and discussion**

This study provides a wider picture of microbusinesses SR. The key findings have been provided under 3 main sections and discussed

### *4.1 Microbusinesses' Operators Understanding*

The analysis shows that most microbusinesses involve different SR activities within their local communities including donating to charities, supporting local schools, religious charity, sourcing local products and giving educational talks. They extend their social activities by running an eco-friendly business, buying fair trade products, serving the local community, and creating employment. Jenkins (2006) and Russo and Temcati (2009) findings suggest that small businesses regard themselves as socially responsible companies by supporting the local economy and creating employment.

According to Rashid

*“They should be socially responsible on the surrounding ....They should reduce the waste as much as possible. Less wastage more profit for your business because you controlling your wastage and it's better for environment. Use biodegradable packaging ..... I think it's good to be conscious about your surroundings. Help the community, help the local community's charities good to work with them as well. You need to contribute back to the community”*

From the findings, it is clear that most microbusiness operators in Scotland have a clear understanding of social responsibility. However, they do not address this as CSR rather they consider this as giving back to the community as their responsibility to society.

Small and micro business owners and managers were able to differentiate between voluntariness vs. compliance (Fassin *et al.*,2011; Uba *et al.*, 2022).

According to Hasan:

*“Socially responsible is you can't sell alcohol to under 18 that responsibility. You can't sell a cig, lottery to underage, a knife to somebody or you can't sell something which is on age restriction, that's your social responsibility. Which laws told you to do, that's it.”*

The quote above highlights microbusiness operators views on SR, they are SR because they follow government rules and regulation including paying tax and it is compliance to them. Overall, the quote suggests that microbusiness operators view adherence to government regulations as a key aspect of their social responsibility, and may see compliance as a way to signal their commitment to ethical and responsible business practices which is in line with the legitimacy theory. So, Compliance is one of the determinants of SR for microbusiness operators. However, in developing country context, paying tax is not considered as part their SR (i.e. Uba et al., 2022). Therefore, it is a new and interesting finding in the context that microbusiness operators have sense of responsibility not only to their local community but to the wider community and country. From the fieldwork investigation it has emerged that, when it comes to SR, most of the microbusinesses consider their charitable activities (i.e. donating money/ food/ product etc.) as their SR rather than any other activities (i.e. recycling etc.). Microbusinesses may prioritise their charitable activities as a way to give back to their community and make a positive impact. They may see this as a more tangible and immediate way to demonstrate their commitment to social responsibility, this could be due to stakeholder interests and legitimacy reasons as these can be important factors in why microbusinesses prioritise their charitable activities as part of their social responsibility efforts. Chahal *et al.* (2014) found that small businesses are involved in community development through charity and donations and Uba et al. (2022) viewed giving back to society as SR in the African context Abdul said:

*“To be honest with you.... We do a lot of things for charity. For leukaemia research and mosque charities [religious] you know. So, we do a bit for the community you know. Just in November.... I bought 200 blankets for homeless in Glasgow. I do it more for a personal. it's not to benefit, it's opposite. It's to give something back.”*

Moreover, it has been found that one of the microbusiness owners opened his business to give something back to his community apart from making profit Connor explains that:

*“I took on the shop as a social responsibility to give something back into the community.... I said.... I didn't do that for financial gain, it's only ever cost me money, but I expect to do so, and I did this.... for the experience in to work with likeminded individuals within, within the college, within music industry in order to help them for their career and for everyone to gain something from it and that's major enjoyment from my level, and the satisfaction of giving something back”*

Therefore, from this research, it can be seen that not all businesses run a business to make a profit *only*; some microbusiness owner runs their businesses as a social commitment apart from making a profit such as giving back to the community where they are running their business and from their personal commitment

to giving something back to the community to make a positive impact to the society. Therefore, in some contexts personal values drive the SR (Choongo et al., 2018).

Jamali *et al.* (2009) found that some operators did not want to publicise their SR activities because they do not want any return for philanthropic work. Interestingly, from the fieldwork investigation, it has emerged that most of the microbusinesses do not expect any return from being involving social activities. Therefore, they do not publicise their SR engagements.

Abdul stated that:

*“.....I do it more for a personal. It's not to benefit, it's the opposite. It's to give something back...”*

The above discussion widens our view of microbusiness operators understanding and approach to SR. Almost all the microbusiness operator has a sense of community and to do something for their community. Also, some of the microbusiness operators can differentiate between their voluntary SR and compliance. However, they do consider both as their SR.

#### *4.2 Microbusinesses Drivers to SR*

The analysis will uncover a lot of unknown drivers for microbusinesses to involve in SR. Most of microbusinesses consider that religion (Muslim business owners only), compliance, legitimacy, giving back to the community, personal satisfaction, spending time for a good cause etc are drivers to SR.

Some sample quotes have been provided below to capture the key drivers of the SR.

*“..... If I say you ok brother I give you this thing, this thing for charity. But what benefit I'm getting from you? Because if I say wait a minute, I'm not getting benefit from you, why should I give you? I just say no, maaf karna (Sorry) Just go because I'm not getting benefit. Even Charity, you don't look at benefit. You say right, I'm doing it sake allah and then you give him whatever you think and forget about it”- Religion- Tahmid*

In the case of a non-Muslim person,

*“See ..... I am a Christian. ....I am a lapsed Catholic. It's [Charity] your moral code... I think there is just as many people do horrible things but then go to the church at the weekend to make up for doing the horrible things and I think someone like me I trying as nice as possible help people, it's nothing to do with religion.”- Robert*

In terms of reasons to involve in social activities, almost all microbusiness owners who are Muslims believe that religion drives them to engage in social activities as well as other drivers (legitimacy, social commitment, compliance). Religion has been identified as one of the drivers involved in SR in some of previous studies as well (Campin et al., 2012; Amaeshi *et al.*, 2016 and



Uba et al., 2022). However, our research only focused on microbusinesses and found that only Muslim operators highlighted religion as a drivers in becoming involved in charitable activities. On the other hand, one of the non-Muslim microbusiness operators said that religion was not a reason to become involved in SR activities and all other non-Muslim participants have not identified religion as a driver to their SR activities considering that most of the participants were non-Muslim.

Therefore, it may be considered one of the newly emerged issues that some Muslim microbusiness operators who participated in the interviews found that Islam was one of the drivers in becoming involved in social activities. In general, Islam's emphasis on social responsibility and community engagement, coupled with personal values and social connections, may be some of the reasons why some Muslim microbusiness operators found that Islam was a driver in becoming involved in social activities (Hassan & Syafri Harahap, 2010).

Based on the observation of this study, further study needs to be carried out to get a wider understanding of the religious influence (Particularly Islam) on microbusiness owners' SR.

Many of the microbusinesses were involved in different activities to help the community and environment. Most of the microbusinesses mentioned that they engaged in social activities for various reasons, including utilising time for something good, giving back something to customers and society, promoting trade, personal satisfaction, and to sustain the business and these are newly emerged drivers to SR. Overall, it has emerged that most of the microbusinesses were involved in SR as part of their duty to society or giving back to society, rather than to gain any benefit.

According to Rashid

*"I just do it [Giving back to society] for my own happiness really and benefit comes itself..... If it [benefit] comes, it comes- it's not a big deal*

#### *4.3 Challenge of Social Responsibility in Microbusinesses*

Apart from the drivers mentioned above, there are number of challenges that are encountered by the microbusinesses to deliver a SR business practice. Few of the challenges are directly link to their size and resources.

Time has been identified as one of the main barriers to becoming involved in social activities because they are engaged in the day-to-day tasks of operating their business In most of cases

microbusinesses operate by one person. Time is also identified as one of the challenges to social responsibility by (Jenkins2006; Worthington *et al.*, 2006; Lee *et al.*2012);

According to Issac

*“The problem is you can get tied up in too much of that [social activity], the end of the day we have to run a business as well, that's the core and anything out with that has to be secondary, ....because end of the day you have to get money in the till to run the business. you have to do that”*

From the fieldwork investigation, it has also emerged that lack of support from other parties, such as recycling companies, councils and government are challenges to be involved in SR.

According to Paulina

*“I am trying to recycle but nobody is interested. I try to recycle; we have a lot of cardboard....we have to pay a lot of money here to get your waste picked up”*

Two participants mentioned that they do not become involved with any charity activities due to doubts about the authenticity of charity organisations and the cost of participating in social activities.

According to Chris

*“As far as donating to big businesses like Bernardo or UNACR, I personally done that and I don't really believe in these huge companies, I believe they do a great job but don't feel that all the money goes somewhere I can keep track of”*

According to Tony:

*“I am not big one for donating .... you get loads in all the time and it would be difficult to pick... With this being a small shop, not hugely busy shop, you know if you're giving stuff away for nothing all the time, it can make a big dent into your profit you know”*

Fassin *et al.* (2011) said that small business owners take a very realistic approach regarding social responsibility; the above quotes indicate that small business owners and managers adopt a pragmatic approach and recognise that profit is an essential precondition for considering social responsibility.

#### *4.4 Theoretical Understanding*

According to Gray *et al.* (1995) and Claasen and Roloff, (2012), to obtain legitimacy an organisation becomes involved in social activities. From the fieldwork investigation, it has been

found that being involved in activities related to society helps microbusinesses to establish more legitimacy among the customers. Tony stated that:

*“You have to be socially... acceptable and .....yes is answer to that [social responsibility]. you do have to be.... Because if you are not then people aren't gonna want to come and spend their money with you and trade with you”*

The above quote agrees with Deegan's (2006) view that legitimacy is a resource on which an entity relies for its survival. Burlea-Schiopoiu and Popa (2013) state that to ensure that an organisation does not fail, businesses must take social actions that do not jeopardise the existence of society. Jenkins (2006) argued that small businesses' drive to social responsibility was internal motivation, rather than external pressure. However, we found that microbusinesses' social activities help to make the organisation more legitimate in society: therefore, getting legitimacy in the community is external pressure for the microbusinesses. Therefore, application of one of the most cited theory in social and environmental context is no difference for microbusinesses in Scotland.

In relation to the stakeholder perspective, Jenkins (2006) pointed out that social responsibility needs to be in line with stakeholder values. The relationship between stakeholders and businesses helps to promote social responsibility in SMEs (Jamali *et al.*, 2009). In the fieldwork investigation, it was observed that most of the microbusinesses were concerned about their stakeholders, and they understood the importance of different stakeholders while they considered their social responsibility. One of the interviewees, Jade argued that:

*“I think I... create jobs for people, I'm teaching people how to work in business.... young people ...learn more from...me than they are back in like another shop. Because I'm teaching them everything.... Anything we have left over, any garments or sample whatever, we give it to... homeless.... I donated all the hoodies and T-shirts to .....[School]. So, I donated from my own to that and they [School] goanna take the money for the hoodies and just put it to towards the charity”*

Therefore, it can be seen that microbusinesses do not only involve to their shareholders, they do interact with the wider stakeholders in the community.

This study provides a wider perspective of microbusinesses SR including their understanding, rationality, challenges and creating a relationship from the theoretical perspectives.

Some of the finding from the empirical study has been presented below in Table IV

<b>Table IV: Microbusinesses Social Responsibility</b>		
<b>Social Activities</b>	<b>Reasons to be involved in social activities</b>	<b>Challenges to social activities</b>
<ul style="list-style-type: none"> <li>▪ Giving financial help to charities</li> <li>▪ Helping local schools</li> <li>▪ Religious charity</li> <li>▪ Sourcing local products</li> <li>▪ Giving educational talks</li> <li>▪ Running eco-friendly business</li> <li>▪ Buying fair trade products</li> <li>▪ Serving local community</li> <li>▪ Creating employment</li> <li>▪ Following all government rules and regulations</li> <li>▪ Community events</li> <li>▪ Helping homeless</li> </ul>	<ul style="list-style-type: none"> <li>▪ Marketing, to attract new customers</li> <li>▪ For religious reasons</li> <li>▪ To utilize time to do something good</li> <li>▪ Giving back something to customers</li> <li>▪ promoting business</li> <li>▪ Personal satisfaction</li> <li>▪ To sustain the business</li> <li>▪ Most of microbusinesses do not expect any return from being involved in social responsibility activities.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Time</li> <li>▪ Lack of support</li> <li>▪ Financial ability (cost)</li> <li>▪ Authenticity of charity</li> </ul>

Based on the above discussion, firstly there is a relationship between legitimacy and becoming involved in social responsibility. Secondly, among the Muslim business operators, Islam as religion plays a crucial role in becoming involved in activities related to society. Thirdly, most of the microbusiness operators were involved in SR activities but did not expect any return. Fourthly, microbusiness's consider different stakeholders in their SR activities.

Furthermore, it has been found that most of the microbusinesses consider their charity activities as a social responsibility rather than any other social activities and not all businesses are run to make profit only; apart from provide they want to give something back to their community (i.e. providing training to local youths). Also, number of challenges and drivers to SR has been explored.

### ***5. Contributions and Implications***

As the first study that look into wider perspective of the microbusinesses SR in Scottish context and create a bridge with legitimacy and stakeholder theory. Below model would provide a some understanding to the people who are not even from the academic background. We tried keep the model simple to ensure that we can take this knowledge to those micro entrepreneurs to developed and developing countries who has no or minimum academic qualifications.

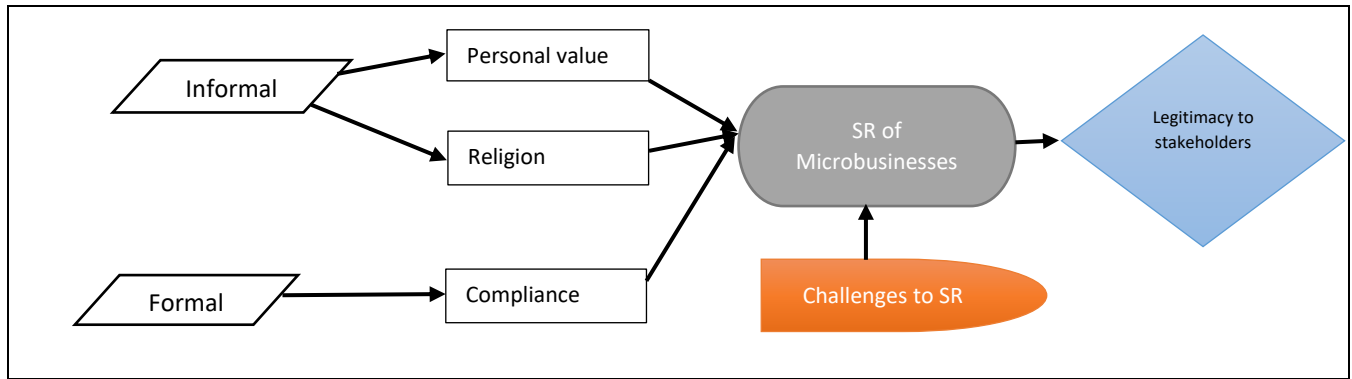


Figure: Microbusiness operators approach Social Responsibility

### 5.1 Contributions to knowledge

The study contributes to the academic literature in microbusinesses' understanding, driver, challenges and theoretical perspectives of SR in a Scottish context.

Firstly, the study provides the voluntary SR adopted by microbusinesses in Scotland driven by religion and personal values. Due to Scottish multifaith diversity including Christianity, Muslim, Hinduism, Atheism and many other religions and faith, the study could not provide a solid outcome of microbusiness owners view on SR, however as the Muslim businesses were saying it as one of the reasons for their SR approach, it contributes to the knowledge as new finding in the Scottish context. We are also able to identify some of the unexplored reasons and challenges to operating an SR business in Scotland.

Secondly, Legitimacy and Stakeholder theory are dominate theory in field of CSR. Rather than exploring any other theory, we thought it would be interesting to see how these 2 well know theories can fit in the context of SR of microbusinesses in Scotland. Some of the key findings including following compliance (i.e. paying tax, following government rules) help businesses to operate a SR businesses by addressing the relevant stakeholders. Our analysis suggests that some of the microbusinesses involve to these wider sorts of social activities to increase their legitimacy in the community.

We believe that model that we developed based on our findings would help to take to knowledge to our classroom. The key author has already delivered number of lectures on microbusinesses' SR to the 4<sup>th</sup> year Undergraduate students. It was well accepted by the students as they are part of the society and all of them someway (employee/ customer/ owner/ supporter) of these businesses.

Discussing this from theoretical point of view in the classroom would help to bring more researchers into the field of microbusinesses and SR.

### *5.2 Contributions to policymakers*

In our study many microbusinesses' operators widely criticised local and central government approaches towards microbusinesses. They are providing burden of landfill tax on to the microbusinesses. Also, over charging for recycling and other SR activities.

We came across that the well-known charity organisations are not always well accepted by the local businesses due to lack of transparency on money handling, it was interesting to find out the mean trust on charity in Scotland has dropped compared to 2020 by 0.22 to 6.8 and one of the reasons was charity's financial behaviour to trustworthiness (OSCR, 2022).

In the context of Nigeria (developing country), a study conducted by Uba et al. (2022) found that microbusinesses viewed that tax paid to government tend not to be used for the citizen, however in our study in Scotland (developed country), we found that they believe that paying tax is a responsible practice. Therefore, the government should take further positive steps to promote socially responsible businesses, so more microbusinesses would be encouraged to involve in SR activities. Federation of Small Business and Business Gateway should run campaign and training for microbusinesses to illustrate the positive side of the SR as many microbusiness owners do not publicise their SR activities.

Moreover, we came to realize that most of the extant research did not consider microbusinesses separately. Most of the studies conducted were mainly on SMEs and small businesses; they considered microbusiness as just as part of the SMEs. However, in terms of their characteristics, microbusinesses are widely different from SMEs and small businesses. Therefore, it is recommended that microbusinesses are not treated as being the same as small businesses and SMEs. Therefore, the government and different institutions (HMRC, Banks, Business Gateway, Federation of Small Business Scotland etc.) should provide assistance to encourage social responsibility in a way that is tailored to the operations and needs of the individual microbusinesses.

## 6. Conclusion

We used 2 key theories of CSR (Stakeholder theory and Legitimacy theory) in the context of microbusinesses. The key findings of the study are

- Formal and informal approaches help to drive SR across microbusinesses
- SR helps to operate a legitimate business
- Microbusinesses consider their stakeholder to deliver different SR activities
- Number of drivers have been identified and most common one across all the microbusinesses is giving back to community

Number of challenges to SR has been identified including lack of time and authenticity of charity. Using the key findings, the developed model provides an overall approach of microbusinesses to SR. The model is its simplest form to easily understand by microbusinesses.

Finally, focusing on Scottish microbusinesses is very important as they are part of the backbone of the Scottish economy and essential members of their communities across the country.

However, we acknowledge the limitations of this study. Firstly, the geographical scope, as this study does not cover every single city and county and secondly, we did not cover all types of microbusinesses as these are diverse in nature. Therefore, we cannot generalize the outcome of the study across Scotland. In summary, our study has raised an issue in the research perspective that has previously been overlooked by CSR literature namely the microbusinesses of Scotland. In future, it would be also worth exploring the role of religion in influencing individual and business approach towards SR. Also, carrying out a similar study using quantitative approaches would be beneficial to capture a wider view on the topic.

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