

## **The influence of corporate social responsibility factors on business reputation of SMEs in Uganda**

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### **Abstract**

In recent years, corporate social responsibility (CSR) has received increasing attention from both academics and practitioners. However, most past research has concentrated on large businesses. It appears as if there is a gap with respect to the inquiry of the relationship between CSR and the business reputation of small and medium-sized enterprises (SMEs).

The primary objective of this study was to identify and empirically assess the impact of the CSR factors that influence the business reputation of SMEs in Kampala, Uganda. A structured self-administered questionnaire was distributed to 750 potential SME respondents. The respondents were identified by means of purposive sampling and the data from 383 usable questionnaires were analysed. An exploratory factor analysis was carried out, and Cronbach-alpha coefficients were calculated to assess the discriminant validity and reliability of the measuring instrument respectively. Relationships between variables were assessed using Structural Equation Modeling.

The empirical results of this study indicate that Workforce-oriented CSR activities, Society-oriented CSR activities, Market-oriented CSR activities and Regulated CSR activities significantly influence the Business reputation of SMEs.

### **Key phrases**

*business reputation; corporate social responsibility; CSR factors; SMEs*

## **1. INTRODUCTION**

There has been an increased attention in corporate social responsibility (CSR) by several scholars in recent years (Ali 2011:19; Gulyas 2009:657; Young & Thyil 2009:167), and a growing demand for businesses to move beyond their profit agenda and be socially responsible to various stakeholders (Chapple & Moon 2005:417; Carrol & Shabana 2010:85) to increase their business reputation. CSR is a key component of a business's reputation, and socially responsible businesses can benefit from a favourable reputation with the public and within the

business community, thereby increasing their abilities to attract capital and trading partners (Schiebel & Pochtrager 2003:117).

Business reputation is viewed as one of the major motivational forces behind CSR (Mittal, Sinha & Singh 2008:1438); other motivational forces being employee satisfaction, customer loyalty and stakeholder trust (Turyakira 2012:147). Corporate reputation can be defined as the attributes that form stakeholders' perceptions of the extent to which a business is well known, reliable, trustworthy, reputable and believable (Lloyd 2007: 55; Turyakira 2012: 115). In this study, business reputation refers to the business being well-known among its stakeholders who also have a good opinion about the business for making reliable products and/or services (Turyakira 2012:150). Hence, CSR should be considered as a form of strategic investment and a means to reputation building (McWilliams, Siegel & Wright 2006:3).

Although CSR has become a mainstream issue for many businesses (Nijhof & de Bruijn 2008:153; Renneboog, Horst & Zhang 2008:1723), previous research on CSR in SMEs is scarce (Burton & Goldsby 2009:88; Cilberti, Pontrandolfo & Scozzi 2008:1580). Most research on CSR has predominantly done in developed countries, focusing on large firms and multi-national corporations (Jenkins 2009:22; Morsing & Perrini 2009:2; Pedersen 2009:109). Such aspects of CSR factors include environmental concerns, involvement in welfare or charity, community involvement, product or services and natural disaster-related issues (Mohamed & Sawandi 2007: 10). Little is known empirically about the CSR factors that influence SMEs (Perrini 2006:305; Schaper & Savery 2004:239) especially in developing countries. Against this background, the primary objective of this paper is to identify and empirically investigate the CSR factors that influence the business reputation of SMEs in Uganda.

## **2. BACKGROUND TO THE STUDY**

Studies with respect to CSR in small and medium-sized enterprises (SMEs) are limited in Uganda and more so in Kampala district where SMEs are dominant. Increasingly, businesses are investing financial resources to develop an image of doing good to strengthen their relationships with all stakeholders, particularly customers, employees, investors, government and the community (Ali 2011:20; Yam 2012:2). This is so because there is a positive relationship between socially responsible business activities and a favourable business reputation (Vitezić 2011:85). CSR is important to all businesses, large and small (Moore & Spence 2006:220; Williamson,

Lynch-Wood & Ramsay 2006:319). Although small and medium-sized enterprises (SMEs) tend to have a different structure (Perez-Sanchez 2003:68) and management style (Tilley 2000:35), there are basic CSR issues that both large businesses and SMEs have a responsibility for, such as the creation of a good working environment where diversity of employees is encouraged, the fair distribution of wealth in a community, and the protection of the environment (Jenkins 2006:243).

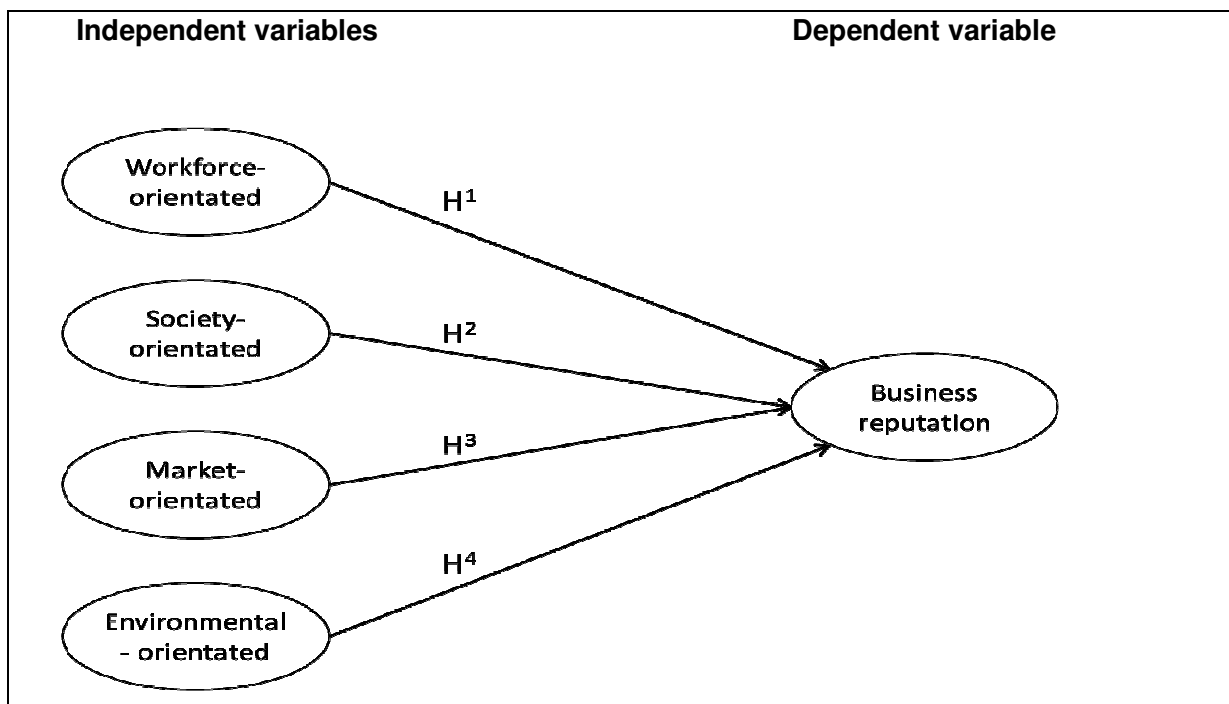
As such, many businesses have been making attempts to enhance their reputation by adopting open and transparent practices that are based on ethical values and respect for the community, employees, customers, and the environment in order to deliver sustainable value to society at large (Prathaban 2005; Zulkifli & Amran 2006:103). Hence, CSR is equated with giving back to the community, treating employees fairly and providing quality products and services to customers (Suprawan, DeBussy & Dickinson 2009:5).

SMEs have increasingly become the backbone of the economy in Uganda. They play a significant role in creating job opportunities that make the attainment of equitable and sustainable growth and development possible (Turyakira 2012:1). It is estimated that there are over 1,069,848 SMEs in Uganda, providing employment and income generation opportunities to low income earners of the economy (Uganda Ministry of Finance, Planning and Economic Development July 2011). However, the failure rate of SMEs in Uganda is high since new start-ups collapse shortly after they assume operations (Harorimana 2009:71; Nangoli, Turinawe, Kituyi, Kusemererwa & Jaaza 2013:284). Based on the considerable number of SMEs and their significance to the global economy (Olsson 2011), a closer investigation of the relationship between CSR factors and business reputation of SMEs is critical.

### **3. THEORETICAL OVERVIEW**

Social responsible behaviour is not only important for large organisations and multi-nationals, but also for the SMEs (Popa 2012:154). There are several CSR factors that influence the business reputation of SMEs. However, this study focused on workforce-orientated, society-orientated, market-orientated and environment-orientated CSR-related factors (which also constitute the independent variable in this study) and in particular the SME sector; and will be discussed subsequently in the theory.

A business's reputation influences its relationships with its stakeholders (Lange, Lee & Dai 2011:154). A business can improve its reputation by being reliable, credible, trustworthy and responsible in the market in the eyes of all its stakeholders, including employees and customers (Awang 2011:30). According to Nguyen and Leblanc (2001:229), customers find it much easier to purchase the products or services from businesses which they perceive to have favourable reputations. The proposed hypothesised model, illustrated in Figure 1, illustrates the relationships between the selected CSR factors (Workforce-orientated, Society-orientated, Market-orientated and Environment-orientated CSR activities) as independent variables and Business reputation as the dependent variable.



**FIGURE 1: CSR factors influencing the business reputation of SMEs**

Source: Authors' own construction

### 3.1 Independent variables: CSR factors

As illustrated in Figure 1, the independent variables in this study are Workforce-orientated, Society-orientated, Market-orientated and Environment-orientated CSR activities. These CSR factors are discussed in the subsequent sub-sections.

### **3.1.1 Workforce-orientated CSR activities**

In this study, the factor Workforce-orientated CSR activities refers to those activities aimed at improving the working conditions of workers by offering training and staff development, creating equal opportunities and diversity of employees, and helping them to maintain a work-life balance. According to the European Commission (2005a:3), specific activities in this area are to do with offering employees good working conditions in the form of flexible working hours, appropriate training and development opportunities, a healthy and safe working environment, and health/well-being benefits. The activities are often linked to attracting and retaining employees.

The findings by European Commission (2005a:3) are in agreement with Fiori, Di Donato and Izzo (2007:8) who believe that measures of workforce-orientated CSR activities are based on health and safety systems, systems for employee training and development, equal opportunities policies, systems for good employee relations, and systems for job creation and security. Employees are considered the most important stakeholder for SMEs by both employers and owners; and the motivation and retention of employees is a key driver and a main focus area of CSR initiatives within SMEs (Jenkins 2009:22). In similar vein, Pedersen (2009:111) reveals that workforce related initiatives are the most common of all CSR practices within SMEs. Therefore, SMEs should pay special attention to workplace areas when deciding on their scope of CSR activities (Polášek 2010:165).

In a survey among European SMEs (Mandl & Dorr 2007:41), the majority of the Austrian businesses which participated in the study reported that providing equal treatment to employees, a fair salary structure, and honest contracts are important workforce-orientated CSR activities that influence the reputation of SMEs. By adopting workforce-orientated CSR activities, a business may be able to build strong relationships with its employees and garner their support in the form of lower levels of employee turnover and access to a high talent pool (Carrol & Shabana 2010:87).

In a survey of Danish SMEs (European Commission 2005b:11), participants pointed out that workforce-related CSR activities in particular had positive impacts in relation to the reputation of businesses and their ability to attract and retain qualified employees. As such, some SMEs successfully use their commitment to CSR to build advantageous reputation as the favoured employer (European Competitiveness Report 2008:3). By utilising effective staff recruitment and development, SMEs can improve their reputation and attract better staff (Jenkins 2004:57).

Based on the anecdotal and empirical evidence provided here, the following relationship is hypothesised:

**H<sup>1</sup>:** There is a positive relationship between the effective implementation of Workforce-orientated CSR activities and the Business reputation of SMEs.

### **3.1.2 Society-orientated CSR activities**

For the purpose of this study, the factor Society-orientated CSR activities refers to the activities of the local community, sports, health and well-being, education, and assistance to low income groups. In other words, society-orientated CSR activities are about promoting social solidarity in the broadest sense in the local communities in which a business operates. Such activities are viewed as support for social and cultural community activities, as well as community development and other related issues (Vives 2005:12).

Businesses can engage themselves in such varied initiatives as providing financial and material support for local activities and projects and by making the time and the professional expertise of its employees available to the local community (Polášek 2010:140). Support for sporting activities is the preferred activity amongst most of SMEs in nearly all the countries in Europe (European Commission 2002:13). Similarly, SMEs seem to be the most active in supporting sports, health and cultural activities in Latin America (Vives 2005:12).

Research conducted by Polášek (2010:140) in the Czech Republic emphasizes the role of financial and in-kind (material) donations; volunteerism; education of the public; the importance of variety of support for the local quality of life (e.g. sports, culture, etc.) as well as collaboration with local schools, authorities, and various organisations as important society-oriented CSR activities for SMEs.

The community in which a business functions is an important stakeholder for SMEs (Jenkins 2009:22). By supporting the local communities through philanthropic activities, employee giving or volunteering, SMEs can enhance their reputations (Putnam 2000). Society-orientated CSR activities can act as free advertising among the immediate market of the SMEs (Perrini & Minoja 2008:49). Society-orientated CSR activities also increase the reputation of a business, thus attracting new employees and increasing their loyalty to the business (Branco & Rodrigues 2006:111); which may lead to lower costs with recruitment and retraining, and higher productivity

(Hammann, Habisch & Pechlaner 2009:39). Businesses depend on the health, stability, and prosperity of the communities in which they function. A business which is considered socially responsible can benefit from its enhanced reputation within the public and business community, thereby increasing its ability to attract capital (Schiebel & Pöchtrager 2003:4). Based on the discussion above, it is hypothesised that:

**H<sup>2</sup>:** There is a positive relationship between the effective implementation of Society-orientated CSR activities and the Business reputation of SMEs.

### **3.1.3 Market-orientated CSR activities**

In this study, the factor Market-orientated CSR activities refers to the way in which a business focuses on the needs of its customers by responding quickly to consumers' orders and complaints about its products and services; is open at convenient times; provides customers with useful information; treats customers fairly; charges fair prices and generates profit in a fair manner (Turyakira 2012:143).

According to the European Commission (2011:8), market-orientated CSR activities include targeting improvements in product quality and safety, voluntary customer services, fair prices, ethical marketing, timely payments, cooperation with local partners, promoting good standards in supply chains, and support for creating local/regional business cooperatives. A socially responsible business is expected to conduct its activities in a transparent manner and to have lasting relationships with its customers. By focusing on market-oriented CSR activities, SMEs can set new standards, improve its reputation and develop new and improved products that satisfy the needs of their consumers (Stoian & Gilman 2012:14). Furthermore, by producing products safely and promptly, assisting customers in buying the right products, providing responsive and fair after sales service (Liao & Subramony 2008:317), SMEs can differentiate themselves in their market.

According to a survey conducted among Danish SMEs, important market-oriented CSR activities include general ethical business practices; responsible customer relations; product responsibility; and involvement of customers in important decisions on the business's product (European Commission 2005b). A survey among Czech SMEs (Polášek 2010:138) revealed that SMEs stood out among competitors as a result of the benefits derived from implementing market-orientated CSR activities. Hence, a good business reputation may guarantee a competitive

advantage to SMEs (Dowling 2001:134; Mahon 2002:421). Against this background, the following is hypothesised:

**H<sup>3</sup>:** There is a positive relationship between the effective implementation of Market-orientated CSR activities and the Business reputation of SMEs.

### **3.1.4 Environmental-orientated CSR activities**

In this study, the factor Environmental-oriented CSR activities refers to the initiatives a business can take to minimise its negative impact on the natural environment, such as ecological and economic use of natural resources; having environmentally-friendly packaging; recycling; waste reduction; energy and water conservation; pollution control, and protection of the natural environment. According to the European Commission (2005b:33), the most important environmental-orientated CSR activities concern the consumption of materials and energy, handling pollution and waste in the most environmentally friendly manner.

Over the past several years, environmental responsibility has expanded to involve substantially more than compliance with all applicable government regulations or even a few initiatives such as recycling or energy efficiency (Grewal 2012). CSR has continued to receive much attention from both scholars and the public with regard to the environmental protection (Reinhardt & Stavins 2010:164). By adopting environmental-orientated CSR activities, businesses can increase their productivity and lower the costs of compliance with legislation (Howard-Grenville & Hoffman 2003:71; King & Lennox 2002:289), thus improving their reputations. Furthermore, environmental-orientated CSR activities can help businesses to minimise costs by using resources more efficiently by reducing waste or by recycling (Branco & Rodriguez 2006:112).

A survey of European SMEs revealed that environmental-orientated CSR activities generally are aimed at designing environmentally-friendly products or production processes or being actively engaging in recycling activities (Mandl & Dorr 2007:47). Another survey of Danish SMEs revealed that environmental-oriented CSR activities had a positive impact on their business reputation (European Commission 2005b). Based on the anecdotal and empirical evidence in the literature, the following relationship is hypothesised:

**H<sup>4</sup>:** There is a positive relationship between the effective implementation of environmental-orientated CSR activities and the Business reputation of SMEs.



### **3.2 Dependent variable: business reputation**

As a valuable intangible asset, business reputation has received unprecedented attention from both academics and the business community, although it is a difficult concept to define and quantify (Zhang 2009:28). According to Bennet and Kottasz (2000:225), business reputation is an amalgamation of all expectations, perceptions and opinions of a business developed over time by customers, employees, and the public at large in relation to the business's qualities, characteristics and behaviour, based on personal experience, or business's observed past actions. In this study, Business reputation refers to the business being well-known among its stakeholders who also have a favoured opinion about the business for making reliable products and/or services.

In other words, business reputation reflects attributes that form stakeholders' perceptions of the extent to which a business is well known, reliable, trustworthy, reputable and believable. Business reputation is viewed as a particular type of feedback received by a business from its stakeholders with regard to the credibility of the business's identity claims (Whetten & Mackey 2002:395).

Empirical findings by Helm (2007:245) among employees showed that commitment to protecting the environment, fair treatment of employees, commitment to charitable and social issues, and qualification of management are the most important business reputation attributes. Consumers consider quality of products, value for money of products, commitment to protecting the environment, customer orientation, and credibility of advertising, as the most important business reputation (Helm 2007:245). In this study, business reputation was measured by considering how a business is well-known among its stakeholders who also have a favoured opinion about the business for making reliable products and/or services (Turyakira 2012:150).

Smith (2003:64) contends that CSR activities enhance the ability of a business to attract consumers, investors and employees. A survey of Swedish SMEs (Olsson 2011) revealed that the main drivers for SMEs to engage in CSR activities are ethical reasons and to build a good reputation. According to European Commission (2005a), the majority of Danish SMEs implemented CSR activities in order to preserve or improve their reputation. An empirical study among leading US/UK businesses (Omar, Williams & Lingelbach 2009:183) found that those businesses with a more positive reputation appeared to project their core mission and identity in a more systematic and consistent fashion than businesses with lower reputation rankings.

## 4. METHODOLOGY

### 4.1 Scale development

All factors under investigation were clearly defined using reliable and valid items sourced from validated measuring instruments used in previous studies (see Table 1). According to Burton and Mazerolle (2011:29); Radhakrishna (2007:2) and Shahsavar and Tan (2012), a questionnaire can be developed through the modification of an existing questionnaire. Another approach is to develop a new questionnaire due to a lack of suitable questionnaire to explore the constructs that have not been investigated in previous research.

**TABLE 1: Sources of previously validated items used in the measuring instrument**

Factors	References
Workforce-orientated CSR activities	DeVaney & Chen (2003), Eybers (2010:171), Herpen, Meulenberg & Pennings (2003:19), Polášek (2010:100) and Somyot (2008:121)
Society-orientated CSR activities	Chen (2009:5), Herpen <i>et al.</i> (2003:19), Szlavik, Pálvölgyi, Csigéné Nagypál & Füle (2006:21), Timo (2006:101), and Vives (2005:12)
Market-orientated CSR activities	Aqueveque & Ravasi (2006:37), Chen (2009:5), Herpen <i>et al.</i> (2003:19), Heyder & Theuvsen (2009), Maignan & Ferrell (2004 and Somyot (2008:121)
Environmental-orientated CSR activities	Chen (2009:5), Herpen <i>et al.</i> (2003:19), Maignan & Ferrell, (2004), Núñez (2008:64) and Timo (2006:101)
Business reputation	Fombrun, Gardberg & Sever (2000) and Lloyd (2007:55)

Source: Own creation

Accordingly, additional questions were self-generated based on an analysis of secondary sources to ensure that every variable in the measuring instrument was represented by sufficient items. Where necessary, the items were rephrased to make them more relevant for this study. These items were then used to empirically test the relationships hypothesised in the model.

The measuring instrument contained two sections. Section A consisted of statements related to CSR factors, using a seven-point Likert-type interval scale (1 = strongly disagree and 7 = strongly agree). Section B of the questionnaire sought demographic information such as gender, level of education and form of enterprise relating to both the respondents and the SMEs; and consisted of seven variables using a nominal scale.

## **4.2 Sampling, data collection and analysis**

Using the Krejcie and Morgan's simplified heuristics as cited by Sekaran (2000:295), the sample size of 383 was determined at a 95% level of certainty and based on the population of 1,069,848 SMEs in Uganda. Thereafter, 383 SME owners/managers, who were judged to have specific information about their businesses, were identified and selected with the help of business associations for this study.

Stratified sampling was used to identify and select respondents from different industrial sectors in Kampala District in Uganda, whose workforce ranged from 5-100 employees. The data were obtained from the Uganda Bureau of Statistics (UBOS 2007), which covered all the sectors of the Ugandan economy except the public sector, and it provided an updated list of businesses employing 5 but not more than 100 persons. In this study, SMEs are considered to be businesses in Uganda which employ more than 5 but fewer than 100 persons.

The data were obtained from 383 usable questionnaires and subjected to different statistical analyses. An Analysis of Variance (ANOVA) was utilised to investigate the influence of demographic variables measured on a nominal scale on the dependent variables. An exploratory factor analysis was conducted, and Cronbach-alpha coefficients were calculated to assess respectively the discriminant validity and reliability of the measuring instrument. The relationships were assessed using Structural Equation Modelling (SEM). The software programme SPSS 18 for Windows was used for this purpose.

## **4.3 Demographical profile of respondents**

In this study, the demographic characteristics of the sample indicate that the majority of respondents were males (63%) who had been in operation between three and five years. Most respondents (85%) were employed managers in finance and marketing. A good number of respondents (67%) were operating private limited companies, employing between 11 and 20 full-time employees (40%). On the other hand, almost half of the respondents (49%) were unwilling to disclose information regarding their annual turnover. Of those that were willing to disclose information, 26% of respondents indicated that they generated less than fifty million Uganda shillings (one hundred sixty one thousand two hundred ninety South African Rand) per annum.

## 5. THE EMPIRICAL RESULTS

### 5.1 Discriminant validity and reliability

An exploratory factor analysis was conducted to assess the discriminant validity among the variables, using the software programme SPSS 18 for Windows. Based on the relational nature of the variables, principal axis factoring with an oblique rotation was specified as the extraction and rotation method for six sub-models (Costello & Osborne 2005:3). While confirming the constructs to extract, the percentages of variance explained and the individual factor loadings were taken into account.

The exploratory factor analysis was unable to confirm all the independent variables as originally anticipated in this study. Of all the items intended to measure CSR factors (see Table 2), only items measuring Market-orientated CSR activities and Workforce-orientated CSR activities loaded as expected. However, the items measuring Environmental-orientated CSR activities loaded onto two separate factors which were renamed Environmental-orientated CSR activities and Regulated CSR activities. Furthermore, one of the items originally expected to measure the construct Society-orientated CSR activities loaded onto Environmental-orientated CSR activities factor 4, leaving three items which loaded together onto the Society-orientated CSR activities factor 5.

**TABLE 2: Rotated factor matrix and CSR factors**

Item	Factor 1	Factor 2	Factor 3	Factor 4	Factor 5
MCA7	<b>0.699</b>	0.120	0.174	-0.082	0.040
MCA1	<b>0.693</b>	0.030	-0.003	0.153	0.079
MCA5	<b>0.680</b>	0.221	0.123	-0.001	-0.087
MCA2	<b>0.667</b>	0.200	0.107	0.038	0.054
MCA3	<b>0.661</b>	-0.012	0.071	0.087	0.161
MCA4	<b>0.643</b>	-0.014	0.159	0.141	0.082
MCA10	<b>0.607</b>	0.065	0.074	0.279	0.015
ECA3	0.119	<b>0.868</b>	-0.015	0.100	0.160
SCA1	0.070	<b>0.827</b>	-0.034	0.060	0.187
ECA2	0.206	<b>0.770</b>	-0.051	0.092	0.037
WCA4	0.074	0.028	<b>0.850</b>	0.087	0.054

Item	Factor 1	Factor 2	Factor 3	Factor 4	Factor 5
WCA5	0.199	0.017	<b>0.800</b>	-0.065	0.157
ECA5	0.135	0.086	0.064	<b>0.852</b>	0.122
ECA4	0.201	0.144	0.084	<b>0.801</b>	0.084
SCA7	0.052	0.159	-0.003	0.063	<b>0.716</b>
SCA5	0.075	0.078	0.004	0.081	<b>0.701</b>
SCA2	0.067	0.068	0.135	0.038	<b>0.628</b>
<b>Eigen values</b>	4.452	2.160	1.503	1.262	1.061
<b>% of Variance</b>	24.733	12.002	8.348	7.009	5.896
<b>Cumulative %</b>	24.733	36.735	45.082	52.091	57.987

Source: Compiled by authors from survey results

While conducting the factor analysis, two items (ECA5 and ECA4) originally expected to load onto the construct Environmental-orientated CSR activities, loaded together onto a separate construct that was named Regulated CSR activities. Regulated CSR activities in this study refer to the business taking the government regulations about the environment beyond what the law requires and using packaging materials that are environmentally-friendly. Businesses may strategically commit to modest environmental improvements that constrain regulators' ability to set tough standards (Lyon & Maxwell 2008:7). Accordingly, an additional hypothesis was formulated (see Table 4) to test this relationship. Table 2 shows the factor loadings of the latent variables that measured CSR factors.

Factor loadings of 0.30 and 0.40 are considered significant for sample sizes of 200 and 350 respectively (Hair, Black, Babin, Anderson & Tatham 2006). In this study, factor loadings of  $\geq 0.4$  were considered significant. Cronbach-alpha coefficients of greater than 0.70 (Suhr & Shay 2009) were obtained for all constructs, confirming the reliability of measuring scales. Table 3 presents a summary of operational definitions of the factors and details regarding the validity and reliability of the measuring instrument.

**TABLE 3: Measurement instrument analyses**

Operationalisation of factors	Items	Factor loadings	Cronbach-alpha
Market-orientated CSR activities refer to the way in which a business focuses on the needs of its customers by responding quickly to consumers' orders and complaints about its products and services, how it is open at convenient times, how it treats customers fairly, and whether it charges fair prices and makes profit without cheating customers.	7	Max: 0.699 Min: 0.607	0.800
Environmental-orientated CSR activities refer to the business being involved in supporting environmental awareness programmes and sponsoring sporting and cultural events as well as striving to reduce waste.	3	Max: 0.868 Min: 0.770	0.804
Regulated CSR activities refer to the business taking the government regulations about the environment beyond what the law requires and using packaging materials that are environmentally-friendly.	2	Max: 0.852 Min: 0.801	0.713
Workforce-orientated CSR activities refer to the business believing in staff development for all employees and providing them with a sense of job security.	2	Max: 0.850 Min: 0.800	0.713
Society-orientated CSR activities refer to the business providing the community with donations, assisting them with projects and sharing some of its profit with the community.	3	Max: 0.716 Min: 0.628	0.758
Business reputation refers to the business being well-known among its stakeholders who also have a good opinion about the business for making reliable products and/or services.	3	Max: 0.615 Min: 0.456	0.738

Source: Compiled by authors from survey results

## 5.2 Reformulated hypotheses

Based on the results of the exploratory factor analysis, the original hypotheses were reformulated as summarised in Table 4.

**TABLE 4: Reformulated hypotheses**

No	Reformulated hypotheses
H1:	There is a positive relationship between the effective implementation of workforce-orientated CSR activities and the business reputation of SMEs.
H2:	There is a positive relationship between the effective implementation of society-orientated CSR activities and the business reputation of SMEs.

No	Reformulated hypotheses
H <sup>3</sup> :	There is a positive relationship between the effective implementation of market-orientated CSR activities and the business reputation of SMEs.
H <sup>4</sup> :	There is a positive relationship between the effective implementation of environmental- orientated CSR activities and the business reputation of SMEs.
H <sup>5</sup> :	There is a positive relationship between the effective implementation of regulated CSR activities and the business reputation of SMEs.

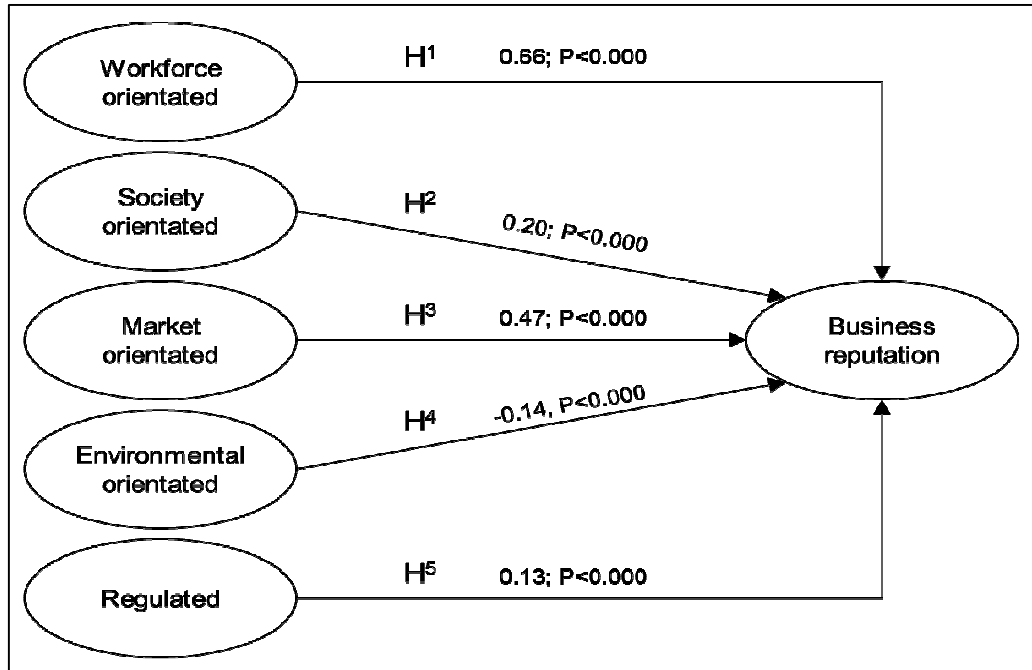
Source: Compiled by authors from survey results

### 5.3 Structural equation modelling results

To determine the extent to which the proposed model represents an acceptable approximation of the data, various fit indices were used. These include the Satorra-Bentler scaled Chi-square ( $\chi^2$ ), the ratio of Chi-square to degrees of freedom ( $\chi^2/df$ ), RMSEA, and the 90% confidence interval for RMSEA (Hoe 2008:2). The ratio  $\chi^2$  to degrees of freedom was 2.385, which was slightly higher than the acceptable value of 2. The RMSEA (0.06) was slightly higher than 0.05, indicating a moderate fit, whereas the upper limit of the 90% confidence interval for RMSEA (0.068) was less than 0.08.

Accordingly, the data can be described as having a close fit. The empirical results of this study (see Figure 2) indicate that Environmental-oriented CSR activities (hypothesis H<sup>4</sup>) have a negative influence on the Business reputation of SMEs. Hence, there is no support for hypothesis H<sup>4</sup>. A possible explanation for this result is that SMEs, particularly in developing countries, lack the experience and financial resources to integrate environmental aspects into their operations in order to develop a positive business reputation. However, Workforce-oriented CSR activities, Society-oriented CSR activities, Market-oriented CSR activities and Regulated CSR activities positively influence the Business reputation of SMEs. Support is thus found for hypotheses H<sup>1</sup>, H<sup>2</sup>, H<sup>3</sup> and H<sup>5</sup>.

It can be seen that a positive relationship (path coefficient = 0.66;  $p < 0.000$ ) exists between Workforce-orientated CSR activities and Business reputation (Hypothesis H1) of SMEs. This implies that a business which believes in the staff development for all its employees and provides employees with a sense of job security is likely to build a positive business reputation as the preferred local employer. Sufficient empirical evidence exists to support this relationship.



**FIGURE 2:** Empirical findings of CSR factors influencing the business reputation of SMEs

Source: Empirical results of this study

A survey among Danish SMEs (European Commission 2005a:3) revealed that workforce-oriented CSR activities had a positive impact on business reputation and the ability of the business to attract and retain employees.

Furthermore, a survey of Romanian SMEs (European Commission 2007) showed that the business's public image improved as a result of refining the working atmosphere of their employees. SMEs can successfully use their commitment to CSR to build a positive reputation as the preferred employer (European Competitiveness Report 2008:3). Through good staff recruitment and development, SMEs can improve their reputation and attract better employees (Jenkins 2004:57).

A significant positive relationship emerged between Society-orientated CSR activities and Business reputation of SMEs, as a path coefficient of 0.20 ( $p < 0.000$ ) was reported. This relationship indicates that the more a business voluntarily participates in local community activities, such as providing the community with donations, assisting them with projects and



sharing some of its profit with the community, the more positive its perceived business reputation is likely to be. Sufficient empirical support for this relationship exists in previous research. The European Commission (2002:13) reported that support for sporting activities is the preferred activity amongst SMEs in nearly all the countries in Europe. A business which is considered socially responsible can benefit from its enhanced reputation within the public and business community, thereby increasing its ability to attract capital (Schiebel & Pöchtrager 2003:4). Hence, by supporting the local community activities, SMEs can enhance their reputation (Putnam 2000).

This study has revealed a positive relationship (path coefficient = 0.47;  $p < 0.000$ ) between Market-orientated CSR activities and Business reputation (Hypothesis H<sup>3</sup>). This implies that if a business meets the needs of its customers by responding quickly to consumers' orders and complaints about its products and services, is open at convenient times, treats customers fairly, charges fair prices and makes profit without cheating customers, it is more likely to develop a positive business reputation. Sufficient empirical evidence exists to support this relationship. A survey of the telecommunications industry in the United Kingdom showed that market-orientated CSR activities are important drivers of business reputation (Tuppen 2004).

Furthermore, a survey of Danish SMEs revealed that market-oriented CSR activities have a positive impact on the reputation of a business (European Commission 2005a). Empirical findings by Helm (2007:245) revealed that consumers consider quality of products, value for money, customer orientation, and credibility of advertising as the most important business reputation attributes. By focusing on market-orientated CSR activities, SMEs can set new standards, improve reputation; develop new and improved products that meet better the needs of their consumers (Stoian & Gilman 2012:14). Hence, a business which adopts market-orientated CSR activities is more likely to be well-known among its stakeholders.

The results of this study reveal a positive relationship between Regulated CSR activities and Business reputation (path coefficient = 0.13;  $p < 0.000$ ) of SMEs (Hypothesis H<sup>5</sup>). In other words, if a business takes the government regulations about the environment beyond what the law requires and uses packaging materials that are environmentally-friendly, it is more likely to be well regarded among its stakeholders, thus developing and maintaining a positive business reputation.

## 6. RECOMMENDATIONS

A positive relationship was found to exist between Workforce-orientated CSR activities and Business reputation of SMEs. In other words, a business which believes in staff development and provides them with a sense of job security is more likely to improve its image and reputation in the long-run. SMEs can be reputable by attracting employees and providing them with further training, responsible and fair remuneration, a sense of job security as an incentive for greater motivation, improving employees' emotional and physical working environment and providing work/life balance through offering more flexible working hours.

A positive relationship emerged between Society-orientated CSR activities and Business reputation of SMEs. This result implies that the more a business voluntarily participates in local community activities, such as providing the community with donations, assisting them with projects and sharing some of its profit with the community, the more positive business reputation it is likely to gain. It is important for SMEs to provide the community with donations, such as cash and goods that they need, give grants to children with outstanding performance in schools, assist the community with projects (e.g. education, sports and health care) and take an interest in the overall well-being of the community by engaging in local community activities in order to build good community relations. By supporting the local communities through philanthropic activities, SMEs can enhance their reputation.

The findings of this study confirm that Market-orientated CSR activities have a significant positive influence on Business reputation of SMEs. In other words, a business which focuses on the needs of its customers by responding quickly to their orders and complaints, opening at convenient times and treating its customers fairly is more likely to improve its reputation, attract and retain more customers. Hence, SMEs can enhance their reputation by conducting customer surveys to ensure that customers have appropriate opportunities to provide feedback and complaints to the business, ensuring that products and services are priced fairly and equitably to all customers and delivering quality products/services which offer good value for money. Hence, by focusing on market-oriented CSR activities, SMEs can set new standards and improve their business reputation.

A positive relationship between Regulated CSR activities and Business reputation of SMEs was confirmed. This implies that if a business takes the government regulations about the environment beyond what the law requires and uses packaging materials that are environmentally-friendly, it is more likely to be well-known among its stakeholders thereby enhancing its reputation. SMEs are encouraged to consult with government on best CSR initiatives that are beneficial to important stakeholders and to focus on the use of environmentally friendly packing materials that are cost effective in order to improve their image and enhance their reputation.

## **7. MANAGERIAL IMPLICATIONS**

The findings of this study have implications for researchers and SME owners. For researchers the literature on CSR factors and Business reputation in Africa in general, and Uganda in particular, has been fairly underdeveloped. Even though this study was an attempt to bridge this research gap, more research, especially in Uganda, is needed to substantiate the theoretical and empirical findings on the influence of CSR activities on SMEs. The findings of this research raise several questions. Firstly, given the often-strained economic resources available to SMEs, what role does positive brand reputation play in SMEs' ability to grow and how can CSR activities be used in building this brand reputation?

Secondly, is it appropriate to measure CSR activities in SMEs in a similar manner as for larger businesses? It is crucial that researchers and practitioners in the field of SMEs in general and CSR in particular try to find answers and suggest solutions to this question as the nature of CSR activities in SMEs can significantly differ from CSR activities in large businesses and is often characterised by informality. Customer relationships are often based on personal knowledge of the customer's needs, while employee relationships are more family-like, with greater emphasis on openness and social integration. These examples illustrate that the questions and scales used to measure CSR activities in large businesses may not be appropriate to small businesses.

The results relating to the relationships between the factors Workforce-orientated CSR activities, Society-orientated CSR activities, Market-orientated CSR activities, and Regulated CSR activities and the Business reputation of SMEs, show that existing theories on the CSR factors influencing business reputation are also relevant among SMEs in Uganda. Even though

there is no one single CSR approach, this study has developed a hypothesised model that describes the nature of the relationships between CSR and Business reputation of SMEs.

This model can be extensively used by SMEs and in Uganda and elsewhere in the world as a starting point in building an overall strategy to enhance their business reputation. CSR activities should be considered as a form of strategic investment and a means to building the business reputation of SMEs. SMEs can enhance their reputation by adopting open and transparent practices that are based on ethical values and respect for the community, employees, customers, and the environment in order to deliver sustainable value to society at large. Therefore, SMEs can achieve favourable levels of reputation by being reliable, credible, trustworthy and responsible in the market in the eyes of their stakeholders. Customers are more likely to purchase the products or services from SMEs which they perceive to have favourable reputation among their competitors.

## **8. LIMITATIONS AND FUTURE RESEARCH**

Even though this study provided an important first step in gaining insights into specific CSR factors influencing the business reputation of SME, some areas still need to be explored. Further research should be encouraged on action-oriented areas such as: the success of different policies and techniques to increase the uptake of CSR amongst SMEs; the economic, social and environmental impact of CSR at sector level; and a typology of SMEs with regard to their engagement in CSR.

The target respondents of this study (SME owners/managers) are a limitation in itself. Given the range of variables proposed in the hypothesised model, different SME stakeholders could have been investigated such as customers and employees. Furthermore, this study is purely quantitative in nature, yet a triangulation (a combination of quantitative and qualitative approaches) in data collection could have increased the wider and deep understanding of the study phenomenon, accuracy, and the validity measures (Yeasmin & Rahman 2012:158).

Another limitation is that the proposed hypothesised model focuses on a few selected CSR factors. Future studies could investigate various other CSR factors such as economic and ethical CSR factors and their impact on the business reputation of SMEs.

## 9. CONCLUSION

This study has contributed to a better understanding of how CSR factors can influence the business reputation of SMEs studied. It has been established that there is a positive relationship between socially responsible business activities and the business reputation of SMEs. The findings of this study have potential impacts on important SME stakeholders, as was discussed in the previous sections. SMEs need to properly develop and manage the relationships between stakeholder groups, such as customers, employees, the community and the environment within which they operate.

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