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Factors influencing and impeding SMEs towards engaging and promoting CSR activities: An explorative study on ethnic minorities owned SMEs in the UK

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Abstract

The application of corporate social responsibility (CSR) in ethnic minorities owned small and Medium-sized Enterprises (ESMEs) has received significantly less scholarly focus, making ESME CSR an emerging academic issue for debate. This study aims to explore the factors influencing ethnic minorities owned SMEs involve in CSR activities and to identify the factors that hinder SMEs CSR practices. This qualitative research study is based on the data collected by semi- structured interviews from SMEs, owned by British-Bangladeshi individuals in the UK, across three sectors: restaurant and food takeaways, groceries, and travel agents. Interview data has been analysed, and the findings of the research have been drawn up using the thematic analysis method. The main influencing factors towards SMEs' CSR practices have been categorised into two broad categories: influence of owners' personality; and religious and cultural influences. The current research has revealed several factors that hinder ESME's intentions to engage in CSR namely SMEs' misconceptions of perceived efforts and perceived CSR outcomes, lack of awareness and confusion about the business's social role, fail to recognise and capitalise on the strategic advantages of their immense positive contributions, lack of resources, lack of institutional support, limited support or motivation from the government, lack of media support and coverage, and less tendency to take professional advice. Findings of the study contribute to the limited CSR literature theoretically and empirically with the factors influencing and hindering CSR practices in ESMEs in the UK. The results will be useful for various stakeholders including policymakers, government bodies and other regulators to devise suitable policy and provides the necessary support for enhancing CSR practices in SMEs.

Key words: Corporate Social Responsibility (CSR); Factors promoting CSR engagement; Barriers towards CSR engagement; SMEs in the UK; Qualitative study

1.0 Introduction

The relationship between business and society is one of the most ancient and most discussed topics. Amongst the earlier scholars, it was Bowen (1953) who first argued about the obligations of business-people to society. In more recent times, scholars such as Carroll and Shabana (2010); Carroll et al. (2012); Chandler et al. (2014); Carroll et al. (2018); Porter & Kramer (2006) and Chalder and Werther (2013) have contributed significantly to the development of the concept that we know today as Corporate Social Responsibility (CSR). CSR is defined as the commitment of a business to making a positive contribution to the greater society and environment alongside their prime objective of making a profit (Carroll and Shabana, 2010; Porter and Kramer, 2011; Soundararajan and Brown, 2016). During the past decade, the concept of CSR has attracted significant attention from scholars and industry practitioners globally (Tamvada, 2020; Cecil, 2010).

During recent years, especially over the last decade, several business organisations, governments and non-governmental organisations worldwide have made significant efforts to promote the concept of corporate social responsibility (CSR) and have proposed several regulations (DESA, 2020; Knudson, 2018; OECD, 2017). Nowadays, the discussions on CSR are not mere social or business sustainability issues, but rather important academic ones (Tamvada, 2020; Latapí Agudelo et al., 2019; Lager et al., 2021). Majority of the CSR literature has focused on large businesses (Singhal, 2014). Morespecifically, most research and scholarly attention has been given to exploring the concept of CSR in terms of its scope, limitations, method, and benefits from a big business context (Amaeshi et al., 2016; Soundararajan et al., 2018; Sundstrom et al., 2020; Amina et al., 2012; Boira et al., 2014; Jamali et al., 2017; Wickert, 2011; Turyakira et al., 2013; Juarez, 2017; Thanh et al., 2021; Wickert, 2016; Soundararajan et al., 2018). Similarly, in the context of large business, plenty of research has established that the understanding and implementation of CSR is influenced by many internal and external factors (Peng et al., 2014; Godos-Díez et al., 2018; Adeyemo et al., 2013; Cheema et al., 2020; Eghe et al., 2019; Murphy and Smolarski, 2020; Sidani and Al-Ariss, 2015; Ali, 2011; Maon et al., 2010).

However, despite small businesses account for 99% of the total businesses across the globe (Morsing and Spence, 2019; Soundararajan et al., 2018; Wickert, 2016), CSR activities in SME and their engagement and influencers have not yet been given adequate research awareness. Much of the existing CSR literature on SMEs is not widely empirically grounded, mostly because of the scholars' leanings towards large corporations. Consequently, there is limited understanding or theoretical explanation of how SMEs can engage in CSR, what hinder their involvement in CSR activities, incorporate it into their operations or enjoy its benefits (Juarez, 2017; Thanh et al., 2021; Soundararajan et al., 2018; Spence, 2016). This further deepen the limited understanding the CSR activities by the ethnic minority owned SMEs. Thus, it is essential to understand what encourages or discourages ethnic minority SME owner-managers to be engaged in CSR activities. Accordingly, this study aims to explore the factors influencing ethnic minority owned SMEs to undertake and promote CSR practices and the perceived barriers towards such practices given the concept currently lacks scholarly research (Tamvada, 2020; Soundararajan et al., 2018; OECD., 2017; Wickert, 2016; Knudson, 2018).

The current research holds the assumption that CSR is context-specific and thus, in this instance, SMEs' CSR practices need to be understood based on the recognised influencing factors within a specific context (Morsing and Spence, 2019; Soundararajan and Brown, 2016). Accordingly, this study has been conducted based on a selected sample of fifteen Bangladeshi-owned SMEs in the UK, known as ethnic minority businesses, that are inevitably hold specific cultural values.

The contribution of the current research is twofold. First, the theoretical contribution, the contribution to the general body of knowledge; Second, the practical contribution, the contribution to the SMEs businesses themselves for developing sustainability through CSR practices and the development organisations to formulate appropriate policies to support SMEs. At the theoretical level, the current research has provided a basis for understanding the concept of SMEs engagement in CSR in the context of Bangladeshi ethnic minority businesses in the UK, a cross-section of SME businesses as a whole. The application of CSR in SMEs has been looked at through the lens of the business case of CSR'; providing a theoretical platform going beyond the long-standing arguments of whether the business should engage in CSR? and to what extent. The use of theoretical model theory of reasoned action (TRA) to explore the

SME's attitude towards the engagement CSR focusing on perceived efforts and perceived outcomes has provided new insights into the factors associated with understanding CSR and its actual application in SME businesses; one of the major contributions of this research. Last but not least, the exploration of context-specific (Bangladeshi SMEs in the UK) factors and issues associated with CSR engagement would encourage further discussion and scholarly efforts in other contexts using the same theoretical lens, not beyond the contribution of this research.

At the practical level, the current research has provided an in-depth and detailed real-life scenario of Bangladeshi SMEs' understanding of CSR, the current engagement of CSR and associated issues, particularly the cultural, religious and social issues. These practical and real-life understandings will facilitate the development of appropriate and context-specific theoretical frameworks focusing on niche SME sectors, which will encourage SMEs to gain more knowledge and provide ease of application of theories in business; undoubtedly, it is one of the major contributions of the research.

The other practical contribution of the research can be identified as the exploration of context-specific factors associated with SMEs' CSR engagement, particularly the Bangladeshi SMEs in the UK, as ethnic minority businesses will help the development and support organisations (such as, the World Bank, UN, EU etc) who promotes CSR, to understand the need of particular niche SME group/sector and adopt the appropriate policy.

The remainder of this article is structured as follows. Section 2 discusses SMEs in the UK and global context. Section 3 reviews the relevant literature. Method of the study has been elucidated in the following section. Section 5 reports results of the study with discussions. Concluding remarks along with the limitation of the study and suggestions for future research is provided in the final section.

2.0 SMEs in the Global economy and in the UK

2.1 Role of SMEs in the Global economy

SMEs play a crucial role in the global economy: on employment, innovation, GDP and environmental sustainability. According to the World Bank (2020), SMEs represent about 90% of businesses and more than 50% of employment worldwide; this figure would be significantly higher should informal SMEs be included. Many governments and development organisations around the globe have realised the importance of SMEs, as 7 out of 10 jobs are expected to be created by SMEs (The World Bank, 2020). The UK is no different; more than 99% of businesses are SMEs (House of Commons Library, 2020). But even though SMEs account for approximately 99% of all firms (OECD, 2017), to date very little scholarly attention has been directed towards exploring the application of the corporate social responsibility concept on SMEs, or the possible benefits SMEs could enjoy - given their distinct difference from large businesses. Several recent studies namely Torugsa et al. (2012), Siv Marina et al. (2020), Lamb et al. (2017), DESA (2020), OECD (2017) have identified the importance of diverting CSR focus away from large corporations and onto SMEs, due to their huge presence and distinctive nature.

2.2 An overview of Bangladeshi-owned SMEs in the UK

The significance and appearance of these businesses in the UK are critical, from a socio-economic perspective. Such importance has been termed 'an emerging economic force; EMBs represent about 7% of the total businesses in the UK and are expected to be doubled by 2030 (Barclays Bank, 2005). According to an official 2019 report, more than 5% of SME businesses are owned or led by people from ethnic minority backgrounds; Indian (Indian, Bangladeshi & Pakistani) origin peoples account for about 32% of these (House of Commons Library, 2020). The accumulated size of the SME sector - more than 95% of total UK businesses are SMEs – means that they cannot be ignored (Kumar et al., 2021). The sample selection of this research took into account the above facts, and the fact that this area has received very little research attention.

3.0 Literature review

3.1 Corporate Social Responsibility

The concept of Corporate Social Responsibility (CSR) has been a subject of research, debate and analysis over the last few decades. Despite this substantial scholarly attention, no universal or agreed definition of CSR has been reached as yet (Lockett et al., 2006; Schneider, 2020). However, there is a consensus among scholars and practitioners that it is a broad, vague, blurred and ambiguous concept that conveys different meanings to different people, and it is context-specific (Newman et al., 2020; Alam and Islam, 2021; Freeman and Hasnaoui, 2011; Murphy and Smolarski, 2020; Lantos, 2001; McWilliams et al., 2006; Smith and Lenssen, 2009; Mubushar et al. (2021).

CSR has been defined from various perspectives including value creation for business and the interests of greater society, responsiveness towards the greater society, business strategy, and economic feasibility and prospect. Among the other organisations that promote the CSR concept globally, B1G1- Business for good define "CSR is a self-regulatory business model practiced by large and small companies. The concept allows businesses to be socially accountable to their stakeholders and the public. By adopting clear CSR strategies, companies accept responsibility for their impact on society—including all economic, social, and environmental aspects" (B1G1, 2021; Part 1).

3.2 Factors influencing SMEs' CSR Engagement

The factors that influence businesses' decisions to engage in CSR have come under scholarly interest over the years. The studies of Aguinis and Glavas (2012) and Wang et al. (2016) suggest that individual cognition, attitudes and intentions towards CSR behaviour are the dominating influencing factors in putting CSR into practice. The Theory of Reasoned Action (TRA), developed by Fishbein and Ajzen (1975), has been widely used among scholars and practitioners to analyse the motives behind various actions such as social behaviour. TRA is considered the best model to explain and predict the intentions behind any specific behaviour (Baden, 2014). TRA claims that attitudes towards behaviours and subjective norms influence behavioural intention, which influences actual behaviour.

Stakeholder pressure influences SMEs to adopt CSR practice. According to Longo et al. (2005), the owner or owner-manager possesses a significant level of control over the operations of the business, making their values very influential to actual business practices and organisational culture (Kusyk and Lozano, 2007). The internal pressures from the owner/managers' personal values, morality levels, and ethical orientation play the foremost role in determining owner/manager commitment level towards CSR activities in the business (Djelic & Etchanchu, 2017). According to Jones and Felps (2013), SME's are more responsive to practices related to internal stakeholders like employees, consumers and suppliers. Workforces were found to be key shareholders in SME's influence and engagement in CSR. So, it could be concluded that SME engagement and influence in CSR activities combines both internal and external pressures.

Similarly, pressures from the external sources such as community pressure, social performance issues, government policies (laws, regulations, taxes), avoiding sanctions, negative media coverage, customer loyalty issues, maintaining reputation along with integrity force SME's to engage in CSR activities (De Beelde and Tuybens, 2015). SMEs require owner/manager engagement which would benefit from an adequate training and development programme to understand the CSR concept, process integration and the active engagement benefits to their business. Customers are also playing a significant role in influencing SME engagement in CSR activities. The need to focus on providing quality products along with services, reasonable prices, honest and quick responses to orders and complaints, ethical advertising, environmentally-oriented activities like waste reduction, efficient energy and resources and finally pollution management are all key drivers.

The politics of the country they operate in could positively impact SME's engagement in good public provision. Trifkovic et al. (2018) saw communist authorities putting demands on State-Owned Enterprises (SOEs) to practice CSR activities. According to Anja et al. (2020), CSR practices and persistent capitalist expansion have a close relationship and this puts pressure on SMEs to legitimise their business actions. CSR activities may thus become a planned strategy that companies follow to advance open market capitalism through disseminating CSR customs as a substitute for the government welfare provision (Kaplan and Kinderman, 2020).

Though economic motivation is considered as one of the most important drivers of CSR integration into firm strategy (Kazmi et al., 2016), for SMEs with their owner-centric characteristics, the drivers of CSR integration appear to be social and environmental. That's why CSR is significant to SME's as it is merely the right thing to do (Lister & Garcia, 2018).

SMEs' have a strong identification and relationship with the local community, which is considered the most important external driver. So, they can influence SMEs to be engaged in community-related activities like sports, health, education, along with philanthropic giving. Besides, SMEs' are also said to be influenced and motivated towards engaging in CSR activities for long term survival, innovation possibilities, to enhance employee morale, information access, human resources access, marketing, community including stakeholders expectation fulfilment, customer support and business performance (Singhal, 2014).

There is evidence that the age, level of education, length of work experience of an owner/manager may have an impact on their attitude towards adoption of CSR. In this regard Longnsecker et al., (1989) found that older people are more sensitive in their moral judgements than younger people. This finding is consistent with the findings of some other studies (e.g. McNair et al, 2018). However, some studies (e.g. Quazi, 2003; Kim, 2019) have found no significant influence of age on CSR adoption. In Quazi's study (2003), it is suggested that the higher the level of education the more likely the owner-managers are to understand the issues of CSR. Although the study of Serwinek (1992) reported that an owner-manager's level of education is not a determinant of attitudes towards corporate social responsibility. In terms of length of work experience, the findings are mixed. For example, Kim (2019) suggests that owner-managers/employees having longer working experience are more likely to show a positive attitude towards moral and ethical activities. But it is also found that there is no significant relationship between length of work experience and attitudes towards corporate social responsibility (Arlow, 1991)

3.3 Barriers to SMEs' CSR adoption

A review of the relevant literature highlights a number of common difficulties associated with the adoption of CSR activities in SMEs such as resource limitation, lack of time, complexities

in measuring the impact of CSR activities, lack of SME owners CSR knowledge and skills, SME's owners misperception on CSR activities, SME's CSR policies, research, and the tendency of using non-financial reporting for greenwashing.

It is well-known that SMEs often suffer from a lack of financial resources and this is an even bigger barrier when it is believed that a very low or no economic return is expected from the initial CSR investment (DESA, 2020; Knudson, 2018). SME's capitalization is small and lacks sufficient resources required for the successful undertaking various CSR activities (Hahn et al., 2015). According to Malesios et al. (2018), SME's perceive CSR activities to be an issue that only concern and are applicable to larger businesses and thus may lead to the lower level of CSR activities in SMEs. Accordingly, Worthington et al. (2006) identified the scarcity of the necessary resources is one of the barriers towards SMEs less or non-engagement in CSR practice. However, Jenkins (2006), considering the limitation of resource as a challenge rather than a barrier, suggests that this challenge can be addressed through innovation.

Jenkins (2006) identified lack of time as another significant barrier towards SMEs CSR engagement. Halkos and Skouloudis (2017) asserted that shortages of time challenge SMEs' engagement or influence in CSR practices or activities since such practices further decrease their discretionary flexibility. According to Hyder et al. (2017), time constraints is one of the main two obstacles to SME engagement or influence in CSR practice or activities. This may be because the owner-managers are involved in multi-tasking, ranging from day-to-day routine activities to managerial and leadership activities (e.g. planning, initiating, staffing, controlling) and thus have limited time to pay attention to focus on devising suitable CSR policies, strategies and their implementation.

Difficulties in measuring the impact of CSR activities have been identified as an another barrier to CSR in SMEs as the majority of the benefits of CSR are intangible and difficult for the SMEs to quantify. SME culture is largely informal, so the language used in larger corporations to present CSR involvement, such as vision, mission etc, cannot be used in SMEs. Thus, terminology is another barrier to CSR in SMEs (Jansson et al., 2017). Lack of CSR knowledge and skills is another barrier towards SMEs less engagement in CSR practices. This is so because the owner-managers do not have the skills to prioritise CSR activities or assess

the time and money required for conducting such activities. This lack of knowledge can be a determining factor in preventing SME owner-managers from practising CSR and realising its long-term implications and benefits (Perrini, 2006).

Regarding SME's CSR policies, research, particularly into those factors (internal and external) that influence a policy's implementation, is limited. The main reasons behind this is that large businesses have a superior impact compared to SME's. According to Jamali et al. (2017), SME's have a lack of specific business strategies, financial capital and staff skills to engage in and influence CSR activities. Even though some SME's may weigh in on specific community issues and look for active participation based on their designed CSR policies, their efforts are not adequately recognised as practical CSR activities. (Jansson et al., 2017; Vander & Slawinski, 2015). It is also true that few SME's integrate CSR activities into their daily management. As a result, they face many obstacles that need to be overcome to ensure their CSR activities are effective (Eteokleous et al., 2016). So, there are barriers to SME engagement in CSR activities largely due to their organisational characteristics (Khojastehpour and Johns, 2014). Furthermore, small business owners lack the time and specialised knowledge and perhaps have shortages of expertise that hinder their engagement (Paul et al., 2017).

SMEs structural characteristics are cited as obstacles towards undertaking CSR activities (Ciliberti et al., 2008), as is their informal and owner-centric leadership. SME's are often privately owned, family-run, and have minimal area coverage. Therefore, it is probable that CSR activities might not get prioritised over other essential issues (Klerkx et al., 2012). Firm size has been recognized already as an obstacle to SME CSR engagement (Santos, 2011). A positive link between firm size and commitment to CSR practices has been found (Wegner et al., 2016). Larger businesses can absorb predetermined costs and have greater access to resources – funds, workforce - compared to small firms (Santos, 2011). However, many studies suggested that this obstacle need not prevent SME's from engaging or influencing CSR practices or activities (Coppa and Sriramesh, 2013) and may actually benefit from doing so. Agneta et al. (2020) have shown that SME's are very technology-limited: they have little preliminary idea of where and how to incorporate CSR advantages with market intelligence, either within their local market but also in the internationalization process.

Furthermore, for most SME owner-managers, the mindset remains that CSR activities or practices are costs resulting in severe disadvantage (Ayuso et al., 2013). So, they sometimes delay such expenditure, even if they believe that CSR practices or activities are good. This view is supported by Luo and Homburg (2007), who identified the crucial barriers to SME's engaging or influencing CSR practice or activities as shortages of time and related knowledge, including experience, money, resources, and associated skills. Amina et al. (2012) affirm that lack of awareness, as well as financial resources, may obstruct SME's full involvement in CSR practice or activities.

SME studies have shown that CSR is much less critical to SMEs than larger businesses (Colovic et al., 2019; Rittenhofer, 2015). However, SME's suppliers have to depend on larger firms to survive, and interaction with these large firms usually requires a commercial code of conduct (Klerkx et al., 2012). It is known that big international suppliers choose their compliance criteria carefully and liability, as well as business opportunities, expands to those that comply with the known requirements (Ciliberti et al., 2008). This means that the practice of CSR offers economic advantages for SME suppliers in order to meet their own suppliers' sustainability terms, and those who do not have codes of conduct face losing corporate confidence and sending business agreements to others (Malesios et al., 2018). This obliges supply chain firms to build up integrated CSR strategies to comply with critical customer requirements. Thus, innovation recommendations grow in line with purchasing firms' demands (Halkos and Skouloudis, 2018).

Some studies have shown that non-financial reporting is related to higher levels of CSR performance (Graafland & Smid, 2019). However, critical researchers note that increasing simplicity serves mainly to increase commercial legitimacy in civil society's eyes by "greenwashing/whitewashing" a business organisation's image. When business organisations are unwilling to improve the community or environmental effects of their operations (Durand et al., 2017), they might use non-financial reporting to obscure their actual ecological or community performance. This results in CSR reporting possibly being involved in limiting intelligence to obscure accountability.

Mahoney et al. (2013) identified further factors impeding SME's engagement and influence in CSR practice or activities, such as organizational culture, employee active involvement difficulties, measurement lack, CSR benefits quantification, community connection difficulties and maintaining the momentum challenges of such practice or activities (Ciulla, 2014; Taylor, 2017). Likewise, shortages of accountability, insufficient available information, time including resource cost, inefficient institutions, fear of CSR implementations, and inadequate support of technology from business companies restrict SME's engagement and influence in CSR practice or activities (Thompson, 2018).

4.0 Research method

The qualitative method of semi-structured interviews has been used to collect the primary data. Participants of the SME have been selected by using the purposive sampling method from three categories of SME: Restaurant and Takeaway; Grocery Shop; and Travel agent. Primary data has been analysed using the thematic analysis method.

Population and sampling

The population of the current research includes those SMEs owned by Bangladeshi- origin people in the UK. There is not sufficient data currently available that can accurately represent the status of the current businesses owned by Bangladeshi (Carey, 2021). However, according to the annual report of the Federation of Small Business (FSB), during the years 2016-2018, among the minority businesses in the UK, 54% were led by Asians, thereafter 16%, 18%, and 12% were led by black, mixed and other minority populations respectively. (FSB, 2020). Minority businesses are increasing very rapidly, employing 3 million people, including 640,000 from minorities, of whom, Asians account for 288,000 (ONS, 2020). Ethnic minority businesses contribute at least £74 billion a year to the UK economy - 6 million businesses are registered in the UK, employing about 3 million people (Legrain and Fitzgerald, 2021). According to the report published by Minority Business Matters – an independent public-funded organisation - ethnic minority businesses paid £4.7 billion in UK Corporation tax in the financial year 2019-2020 (Legrain and Fitzgerald, 2021; FSB, 2020).

The sampled SMEs have been identified as so based on the House of Commons UK (House of Commons, 2014) business type classifications: Restaurant and Takeaway; Grocery Shop;

Travel agent. The researcher made a list of target SMEs based on the sampling criteria (businesses owned by individuals of Bangladeshi origin located in London, owners and managers who have been in the business for a minimum of two years; three dominant business sectors for Bangladeshi-owned SMEs: restaurants and food takeaways, Asian grocery shops and travel agents), made initial contact over the phone, and briefly explained the topic and purpose of the research. Most of the restaurants and takeaways are members of the Bangladeshi Caterers Association (BCA), with 7 of the participants belonging to both the BCA and the British Bangladeshi Chamber of Commerce and Industries (BBCCI). During the selection process, the suggestions and recommendations of the BCA and BBCCI were used to gain easy access to the participants in the primary stages.

After the first communication over the phone, the researcher physically met twenty SME owner/managers at their business premises to glean an overall impression of their businesses to ensure that all set-sampling criteria were being met. From the initial list of twenty SMEs, a few of them did not show interest and some of them did not meet the sampling criteria. As a result, the researcher finalised twelve participants for interview and confirmed the date, time and location of the interview with ten SME owner/managers. During the interview process, the research participants were requested to introduce the researcher to other SMEs who might be interested in taking part in the research. Through the participant network, the researcher was introduced to another eight SMEs, all of whom were suitable with regard to the sampling criteria. Following the same process as with the initial participants, the researcher visited the new joiners in person to ensure their suitability and finalised the interview date, time and location with five participants who were considered the best fit with the sampling criteria. During the selection process, the researcher ensured that none of the participants was personally related (relatives) to any of the other participants or the researcher.

Data collection

Primary data was collected from the sample set of SME businesses using semi-structured interviews. Researchers frequently use a semi-structured interview style in exploratory research where individual opinions and views are significantly important (Bryman and Bell, 2011). The researcher has conducted 15 interviews of 40 to 50 minutes each by adopting the

purposive sampling technique as a non- probability sampling method. The details of the interview process and interview questions are further explained in the data analysis section below. Half of the sample participants were born in the UK, while others were born in Bangladesh but later migrated to the UK. The researcher believes that this composition makes the sample more diverse, and is relevant as cultural aspects hugely influence CSR perception in individuals (Kumar et al., 2021).

Justification of sample size:

There are various views among the researchers regarding sample size in qualitative research, more specifically, as regards interviews as a data collection tool. According to Bertaux (1981), a sample size of fifteen can be considered acceptable, but the main criteria are data saturation and data quality. At the same time, Lincoln and Guba (1985) argued that sample size in qualitative research should be determined by the researcher based on the criterion of information redundancy. In fact, this researcher observed that no new information was found after taking the thirteenth interview. Guest et al. (2006) would corroborate this finding as they stated that between six to twelve interviews are enough to reach data saturation and generate meaningful themes.

Davis (2007) also argues that a smaller sample in the semi-structured interview can provide more detailed, intense data when exploring psychosocial reality. In terms of representative data and sample size, in qualitative research, the aim is not to provide statistically representative data and findings but instead to explore the subjective pattern of personal or organisational experience and compare and contrast with others to take complete account of the situational context (Silverman, 2013). Thus, based on the above, the current research was conducted with a sample size of fifteen, although data saturation of the current research was reached after taking the thirteenth interview.

Pilot study

After finalising the participant list, the researcher conducted three pilot interviews: one friend, who has recently completed a PhD in a similar field of study and two SME business owners who belong to the sample categories used in the current research. The latter two participants were selected from the draft list of participants prepared during the sample selection process to

gain effective experience, given that the researcher would be conducting interviews in similar contexts.

During the pilot interview session, the researcher followed the same procedures and ethical aspects intended for the actual data collection: obtained written consent, provided a letter of introduction and participant information, and scheduled date, time and location for the interviews. All pilot interviews were conducted in three days within the same week. All interviews were recorded with the explicit permission of the interviewees. The average interview duration was approximately 45 minutes and was conducted in English.

After pilot interviews, researchers took eight interviews from the initial list and three interviews from the respondents introduced by the participants. These eleven interviews were taken in three months. Another four interviews were taken one month later: two from the initial participant list and two from the list introduced by the participants. After the 13th interview it was felt that sufficient data had been gathered, but for completeness the researcher conducted another two interviews and ended primary data collection after the fifteenth interview as the primary data reached data saturation point. The minimum interview length was 42 minutes with the maximum at 70 minutes. All interviews were conducted in English, though researchers were ready to take the interview in Bengali (the native Language).

All interviews were conducted face-to-face. Conversations were recorded on mobile recorders, which participants were aware of, and necessary notes were taken during the interview. All interviews were scheduled during the day and at the participants' convenience. Most of the interviews were conducted during business hours to avoid interruption and ensure maximum attention. However, there were a few interruptions caused by the participants' urgent phone calls and other natural reasons. During that period, the interview was paused and resumed within a few minutes. The researcher purposely organised face-to-face interviews at the participants' business places so that participants could easily focus on business matters, but also to help them remain focused on the task at hand and talk from a real-life business scenario.

Data analysis method

The semi-structured interview data was analysed using the thematic analysis method. The themes were developed by following the guidelines suggested by Braun and Clark (2006): Step 1: familiarising yourself with your data. Step 2: generating initial codes. Step 3: searching for themes. Step 4: reviewing themes. Step 5: defining and naming themes. Step 6: producing the report. All interview data has been transcribed and gone through several times. It has been read carefully and actively to make sense of the spoken words.

This research has followed a data-driven approach; thus, initial coding has been assigned to certain features purely based on the collected data set. The coding process has been managed manually using the Microsoft Excel program and other manual processes such as writing notes and highlighting. Whilst giving codes to data featuring similar themes, all possible meanings have been considered and broadly categorised so that none of the useful meanings were ignored in developing themes. The researcher performed initial coding as above by putting about 25 labels (Categories) on similar contexts and meanings.

At the end of Step 2, the researcher generated a long list of the various codes conveying different data features based on the entire data set. all generated codes needed to be analysed from broader and macro perspectives to combine them to form overarching themes. At this stage, the researcher starts to thinking about the relationship between the various themes, sub-themes and codes. At the end of this stage, the researcher will have a list of possible themes termed as "Candidate Themes", with a collection of sub-themes. Now researchers can think about developing individual themes but need to be careful about discarding any themes – themes may need to be combined, refined or discarded (Vaismoradi et al., 2013; Braun and Clark 2006).

This is the most critical stage once the candidates' themes are generated. Braun and Clark (2006) suggested several steps to ensure that themes are generated to represent the entire data set and actual meanings. The suggested steps include categorisation based on internal homogeneity and external heterogeneity; checking coherent pattern of the themes; rechecking the coding process if the themes are not forming a coherent pattern; checking the accuracy of the process of generating candidate themes - making sure that themes are supported by the data

set and any additional themes needed or not. The above exercises help the researcher develop a good idea about the meaning and context of different themes and how the findings of the data can be represented.

The researcher went back to the entire data set and data extraction for each theme, and consistently organised the codes and themes. After careful consideration and analysis, the central themes were developed and also the subthemes within those. At this stage, the researcher needs to be able to tell the story behind each theme. Names of the themes also play an essential role in giving sense to the themes by the readers; thus, they should be concise and practical.

Producing the Report stage, this is the last stage when the researcher already has a complete set of themes generated, waiting for analysis and discussion. While expanding these by analysis, researchers need to pay the utmost attention to the validity of the analysis, giving concise, coherent, logical and non-repetitive discussion that attracts the reader's interest (Nowell et al., 2017).

Questionnaire designed:

The researchers developed a set of interview questions (see Appendix) that are frequently used in qualitative semi-structured interviews. However, the interview conversations were not limited to these questions. Several related questions were discussed as the conversation flowed. All questions were designed based on knowledge gathered by reviewing existing literature, as well as the researcher's assumptions about the context, conceptual framework of the study and overall research objectives. The researchers reviewed and refined the interview questions several times and made minor changes after the pilot interviews to ensure that all questions were valid, made sense to the participant, and provided meaningful data.

5. Results and Discussion

5.1 Participants' background

A total of fifteen SMEs have been interviewed, as summarised in Table 1. The sample SMEs who participated in the research have different views, understanding of the concept of CSR, and business characteristics. Based on the sampling method and criteria of the research, the participant comprised different demographics and have businesses in three dominant sectors. Eight SME owners/managers were born and grew up in Bangladesh, while the other seven were born in the UK. Most participants are under 40, except 6 participants between 40 and 52 years old. All participants gained formal education with a minimum of GCSE or equivalent, while 8 participants have a university degree. They all had previous experience managing the same/similar type of business with their parents or working in a similar business as an employee, except for one owner who started the business without experience. Moreover, among the participants, the minimum length of their business is two years, and eight SME owners have been in business for more than five years with more than two businesses.

Table 1: Table presenting participants' details

Name	Role	Nature of business	No. of employees	Age	Education	Gender	Years in Business	Country of Birth
Participant 1	Owner	Restaurant	7	28	Graduate	M	3	UK
Participant 2	Owner	Restaurant	12	45	GCSE Equivalent	M	15	Bangladesh
Participant 3	Owner/ Manager	Restaurant	8	51	GCSE Equivalent	M	16	Bangladesh
Participant 4	Manager	Restaurant	10	38	Graduate	M	6	Bangladesh
Participant 5	Owner	Food Takeway	6	29	Graduation	M	7	UK
Participant 6	Owner	Food Takeway	7	48	GSCE	M	13	UK
Participant 7	Owner/ Manager	Food Takeway	8	42	GSCE Equivalent	M	8	Bangladesh
Participant 8	Manager	Food Takeway	7	35	Graduate	M	5	Bangladesh
Participant 9	Owner	Asian Grocery shop	6	39	Graduate	M	2	Bangladesh

Participant 11	Owner/ Managershop	Asian Grocery	5	45	Graduate	M	4	UK
Participant 12	Owner	Asian Grocery shop	5	38	GSCE Equivalent	M	5	Bangladesh
Participant 13	Owner	Travel Agent	3	35	Graduate	M	2	UK
Participant 14	Owner	Travel Agent	4	36	GCSE	M	4	UK
Participant 15	Owner	Travel Agent/ Money transfer	4	42	Graduate	M	4	Bangladesh

5.2 Systematic analysis of interview questions

5.2.1 Factors influencing SMEs to engage in CSR activities.

The respondents were asked several questions to identify and explore the factors impacting their attitude towards adoption of CSR into their day to day operations. The data gathered during the current research suggest that there are a number of influencing factors that can be explained by one single term, multidimensional factors, connected to several other areas including cultural, religious, ethical, and institutional. The current research intends to identify the most relevant factors that are actually associated with the SMEs intention and impact their engagement level. It is worth mentioning that it was a very challenging task to identify the factors while many of the SMEs are not aware of the concept, so they were even not able to explicitly explain the factors hindering them from engaging in CSR. However, the researcher has explained the main theme of the concept in impractical terms. Surprisingly, most of the SMEs are already practising most of them in their day-to-day operation without being aware of the actual concept. Based on the evidence collected in the current research, influencing factors can be explained by two main factors: Influence of owner's personality; and religious and cultural influence.

Influence of owner's personality:

When the researcher asked the sample SMEs to explain the factors that motivate them, the responses were quite surprising.

Though financial benefits will motivate SMEs for sure, monetary benefits are not the vital motivating factors in SMEs. The factors that do motivate SMEs to engage in CSR include recognition, social status, self-actualisation, and long-term sustainability. However, SMEs often overlook their personal identity and status as most SMEs are a reflection of their owner.

According to Participant 2

"Whatever we do we mostly do from the heart, we do not look for any immediate benefits, but maybe there are some benefits. If you ask specifically - family teachings, personal feelings about others, and of course, the interest of business all encourage us to think. Honestly speaking - we can do lots of things if we can earn more profit."

While another respondent added,

"If you ask me what motivates me to do something good for society, my straightforward answer is – anything that gives me satisfaction, sense of accomplishment, uplifts my image in the society." (Participant 9).

According to Participant 10,

"it is just a waste of money".

Based on the above statements and several other views shared by the sample SMEs, it is evident that the owner-managers personal attitude and overall personality rather than a purely business benefits hugely influence the SMEs decision to engage in CSR. However, business benefits cannot be totally ignored; any economic benefit motivates and influences their decision-making as an economic entity.

Religious and cultural influence

Religious, moral and cultural factors were also found to be dominant influencing factors. These are also connected with the owners' moral beliefs, social norms, and their perception of their obligations to society. The influence of religious and cultural values reflected on a number of statements - for example

"I do charity, donate food to the food bank, treat our employees with dignity,. All I do from my ethical and moral position.....those who advertise their main intention is doing business, not charity.." (Participant 1).

According to Participant 5

"We do from own feelings and accountability to the society; not to get praise or anything..; [that] is what big companies do." (Participant- 5).

"I consider my business as a place of worship. Deceiving people is a great sin, and helping others in any way is the best deed. I try to reduce pollution, treat my employee, supplier and all other parties well just from my religious teachings; It is my duty. As a result, we do not expect any benefit from anyone else." (Participant 14).

According to Participant 2

"of course, what we do for others is purely based on my own decision, we do not have an office like big companies, people think what to do - we go to the restaurant, get busy with routine works. Most of the things we do outside routine works are decided on personal family time and often in consultation with other family members."

According to Participant 15

"I never cheat any customer, make false promises. This is business, a noble profession. I learned from my childhood that as a businessman and a member of the society, I need to act ethically and respects the right of others."

Charitable donations are among the participants' most repeated social welfare activities. Most of the sample businesses are managed and run by family members, thus personal, religious, ethical, and family teachings influence their business behaviour. For instance, Participant 9 stated,

"from my point of view, one should not expect any return for their good deeds".

The respondent went on to say,

"I learned from my parents and family that I should run the business with utmost honesty and help the needy people. It is my religious obligation." (Participant-9).

By analysing several respondents' statements, among the various other influencing factors, religious and cultural elements play a significant role in how the surveyed SMEs conceptualise CSR and put the concept into operation. Religious values and teachings have a significant impact on individuals' perceptions and attitudes toward environmental responsibility. The study also suggests that true religious teaching can enhance CSR performance and sustainability goals (Chen et al., 2020). The findings of this study are consistent with other researchers have theoretically argue on the link between the adoption of CSR activities and cultural and religious belief (Arikan & Ben-Nun Bloom, 2015; Carroll et al., 2012; Halkos and Skouloudis, 2016; Maurice et al. 2020).

5.2.2 Barriers towards the application of CSR in SMEs

Respondents were asked about any challenges and difficulties they think they are facing/may face in engaging in CSR. There was mixed opinion among the SMEs. Most of them indicated that they were not capable of undertaking CSR activities. Other common responses were lack of workforce, lack of planning, poor organisation, lack of institutional support, limited support or motivation from the government, lack of media support and coverage, and less tendency to take professional advice. The responses below are illustrative of the above:

"we are too small to do something for the greater society.." (Participant-1).

"we cannot afford to spend money on this; anyway, our cost of operation has gone up. I think no one expects these from us" (Participant- 6).

"the way we manage the business, we have no time to go anywhere. We are fine with whatever we are doing good..." (Participant- 1).

".. the way we operate business, there is no time to think ahead. This one of the biggest problem in my opinion.." (Participant 4).

Based on the responses reported above, it seems that there is a misconception among the SMEs that they are too small to contribute to society, or in other words, they lack the skill set, ability and resources to make any positive change in society. This misperception of their ability sets them apart from their larger counterparts who perceive no such lack. These findings are in line with what other researchers posit: the misconceptions of SMEs strengths and ignorance of their immense contributions they are already making to the society hinders the establishment of any CSR system in their operations and business strategies (Torugsa et al., 2012; Spence, 2016; Soundararajan et al., 2018). These findings are also in line with what B1G1 mentioned: "Traditionally, CSR was commonly viewed as something only large corporations practised" (B1G1, 2021; official website)

Respondents also identified the focus of media and media coverage as one of the issues that discouraged many small businesses from CSR activities.

"... I think the media do not pick up small activities of small business or they even don't take any initiatives to promote. For instance, we never done this..." (Participant 2).

"We do lots of charity and other good things to the local community.... but most of our activities we never try to publish" (Participant 8).

"No mainstream media will publish us, [and] we cannot publish at our own cost." (Participant 11).

The media has demonstrated its power to set public agenda, to influence public perception about companies and to create certain mindsets as to how the public should evaluate a business's actions. In simple words, corporate reputation is formed around how its stakeholders evaluate the business. Thus, the role of media has been acknowledged to be highly important (Chadwick, 2017; Byun and Oh, 2018).

Institutional support and recognition

Many of the participants believe that they have never received any support, encouragement or motivation from the government or any institution for promoting SMEs CSR practices. Indeed, some of the SMEs indicated that they could have performed better and made more social contribution if they had received such support. Here are some comments from the participants:

"as Bangladeshi, we are kind of isolated. Government needs to recognise our effort" (Participant- 8)

Another participant said,

"in my view, Bangladeshi businesses need motivation from mainstream media and organisations." (Participant- 10).

Most SMEs, when comparing themselves to big business, think larger businesses are getting more attention and support from the government and local councils:

"every help is for big companies, they got a connection with politicians, but we are limited within our community" (Participant- 12).

Many respondents argued that SMEs need a push and guidelines from professional bodies. SMEs are scattered all over due to their size and limited resources; their good actions are either not noticeable or make minimal impact. If there was collaboration, a joint effort, then SMEs could be motivated as they can see the positive outcomes and impact they are making; they can provide and compare their efforts with the activities of large businesses. Based on the above discussion, it seems that institutional support and recognition severely impacts the SMEs' intentions around CSR practices.

6. Concluding remark

The study aimed at identifying the factors influencing ESMEs to engage in CSR activities. This study further aimed to identify the hinder the application of CSR in the SMEs. This interview based qualitative study provides evidence of influence of mainly two broad factors namely owners' personality and religious and cultural teaching towards ESMEs' decision to engage in CSR activities. Religious and cultural teaching has a significant influence on their business behaviours and views on the issue of role in society; most SMEs are doing several CSR activities purely based on their moral teachings. Since SMEs are unaware of the scopes and components of CSR, they are doing social activities from their moral and ethical stance.

Findings of the study further revealed that several factors hinder ESME's intentions to engage in CSR activities include SMEs' misconceptions of perceived efforts and perceived CSR outcomes, lack of awareness and confusion about the business's social role, fail to recognise and capitalise on the strategic advantages of their immense positive contributions, lack of resources and institutional support, limited support or motivation from the government, lack of media support and coverage, and less tendency to take professional advice.

Findings of the study shed lights on the limited CSR literature, within a unique context of ethnic minority owned SMEs, theoretically and empirically with the factors influencing and hindering CSR practices in ESMEs in the UK. The findings might be useful for different stakeholders including policymakers, government bodies and other regulatory bodies to devise suitable policy and provide the necessary support for enhancing CSR practices in ESMEs.

This study was primarily reliant on primary data collected through the interview from the sample SMEs owner/managers. More reliance on interview data as the only primary data source is itself a limitation from the methodological point of view. Thus, further research could be conducted based on secondary data sources, if available, on the chosen SME group. Furthermore, public views from the same ethnic minority group and customers were not taken into consideration. Consequently, the result of the findings might not represent the entire scenario of the chosen ethnic minority businesses in the UK. Due to the broadness and huge depth of the topic, the views of the relevant professional and policy-making bodies could provide further exploration, which the current research could not incorporate. Moreover, the male-only sample of the current research could not include the view and opinions of female Bangladeshi business owners in the UK, despite the fact that the current research did not intend to explore gender perception. Though the researcher has justified the sample size of the current research based on the existing precedence of qualitative research, a larger sample size could have provided more explorations and other dimensions relevant to SMEs CSR engagement. Also, religious values and teachings have been identified as influencing factors. Research could be conducted focusing on specific religions and how their religious values influence the SME owner/manager's perception of CSR and their intention to strategically apply it in business operations. Finally, further research could be conducted into the SMEs' stated financial difficulties and limited access to resources.

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Appendix: Questionnaire items

Background Questions:

Q1: Could you please tell me a little bit about yourself?

- Education
- Country of origin/Cultural Background.
- No of Years in business, reasons for starting business.

Q2: Could you please tell me something about your business?

- Nature of business, annual turnover, number of employees and a brief management outline.
- Business profile: product or services your business provides, the value it adds to society; the way it contributes to solving social problems

CSR Understanding:

Q3: Are you familiar with the term “Corporate Social Responsibility”? What does it mean to you?

(If not familiar):

How would you define the role that business should play in uplifting society’s wellbeing?

Q4: Do think a business like yours has a duty to society? Please elaborate.

CSR Engagement of SME:

Q5: What are the major challenges that you face in practising CSR?

Q6: What support do you need, and from which entities, to encourage you to engage in CSR activities?

Motivation toward CSR engagement of SME:

Q7. What benefits are you expecting such activities to contribute to the community?

Q8: What benefits to your business do you think these activities can have?

(increasing sales, developing workforce, enhancing reputation, social networks with employees and business partners, such as suppliers or contractors, government, community, recruitment, employee satisfaction and attractiveness)?

Q9: What factors motivate you to engage in CSR?

Q10: Do you think religious principles or being a follower of religion/ethical norms from your cultural background has any impact on your understanding of a business’s responsibility towards society?