





Article

Corporate Social Responsibility and Performance in SMEs: Scientific Coverage

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Abstract: The objective of this research is to analyze the scientific production indexed in the international Scopus database on the subject of “corporate social responsibility and corporate social performance” in small and medium-sized enterprises. In the literature, it is currently possible to observe how large corporations undertake social responsibility actions as a usual practice. However, in the case of small and medium-sized enterprises, the reality is different due to their high heterogeneity. To fulfil the proposed objective, a bibliometric analysis is carried out, identifying 277 articles on the subject. It is observed that scientific production is concentrated in a period of 18 years (2000–2018), the majority being qualitative studies.

Keywords: corporate social responsibility; corporate social performance; small and medium-sized enterprises; bibliometric analysis

1. Introduction

Corporate social responsibility (CSR) and sustainability today are strong trends in the corporate world. All this is driven by the change of social conscience; companies cannot obtain benefits at any cost without considering the impact that their strategies and actions have on the environment, in the economic and social sphere. In this sense, to be able to advance is necessary for the investigation of this tendency.

Corporate social responsibility (CSR) has experienced a significant and constant conceptual evolution in recent years. Many authors have tried to define CSR in search of a unanimously accepted concept [1–8], although this has not been achieved so far. De Bakker, Groenewegen, and Den Hond [9] developed the first conceptual evolutionary scale of concepts or approaches related to CSR that goes from 1950 to 2002. These researchers identified 10 levels of evolution, as well as the approaches whereby the practice of CSR has been guided. This work is complemented by the one developed by Dahlsrud [10], who extends the coverage in time until 2003, focusing on the analysis of the frequency of use of these concepts. These two studies put the existing discrepancy on the table, both in the conceptualization and in the identification of responsible practices by companies.

Although there are different definitions of what is meant by CSR, in this research we are going to consider the proposal in the Green Paper “Promoting a European Framework for Corporate Social

Responsibility” published by the European Commission [3]. CSR “is a concept under which companies decide voluntarily to contribute to the achievement of a better society and a cleaner environment” and is defined as “the voluntary integration by companies of social and environmental concerns in their business operations and their interactions with their stakeholders”.

To make this definition operational, companies voluntarily carry out practices with the aim of contributing to the improvement of the society to which they belong, as well as to avoid degrading the environment with the business activity they develop. The Green Paper specifically indicates that this concept covers two dimensions. The first dimension refers to the internal scope of the company. Therefore, socially responsible practices include human resource management, health and safety in the workplace, adaptation to change, and environmental impact management of natural resources. In the case of the second dimension, the external scope refers to responsible practices developed in the field of local communities, business partners, suppliers, and consumers, as well as those related to global ecological problems [3].

In many cases, these practices have been considered as an element applied purely by large companies [11]. However, other authors support the idea that small and medium-sized enterprises (SMEs) can and are socially responsible by nature, and affirm that the main reason why these types of companies do not undertake social responsibility actions is because they are related with a series of additional expenses [12].

There are many researchers who state that scientific production developed to date regarding corporate social responsibility (CSR) in small and medium-sized enterprises (SMEs) is scarce [13,14]. In this context, it is considered necessary to carry out a bibliometric study with the objective of examining the scientific production related to the corporate social responsibility and corporate social performance subject focused on SMEs. In addition, it is complemented by a content analysis that allows the identification of the lines of research followed by researchers. In summary, this research provides an in-depth analysis on research carried out on this subject, allowing the observation of the approaches and lines of research that have not yet been addressed sufficiently by researchers in the context of SMEs.

This article is structured in five sections. In Section 1, the research is contextualized, the objective is stated, and it is justified. Next, the theoretical framework is presented. In Section 3, the work methodology is explained and then the results are presented. Finally, the conclusions and limitations of the investigation are discussed in Section 5.

2. Review of the Literature

2.1. Ethics and Philanthropy vs. Corporate Social Responsibility

Business ethics is a branch within ethics that deals with moral issues that arise within the world of business and business in relation to their practices. Corporate ethics considers all groups that are related with the company through the decision-making process. In this sense, a balance must be reached between the needs of the parties concerned and the company’s own need to obtain a benefit [10]. According to Carroll [15], ethics in companies is to some extent established as “encoded ethics” that are presented through the laws, rules, and regulations that the company must comply with and are part of the “social contract” established between the company and its stakeholders. In this last statement, it is emphasized and highlighted that corporate ethics has a strong relationship with the theory of “stakeholders”, which allows for the practical development of business ethics and CSR [16], being the key element of CSR, of business success and sustainability [17]. With respect to CSR and sustainability, although their practices imply developing business strategies with a double focus—obtaining benefits and contributing to improving the environment—it is not the same concept. CSR is the responsibility that companies have for their impact on society (social, economic, and environmental), and therefore, CSR seeks to minimize negative impacts on society and maximize positive ones. Instead, sustainability refers to the company’s ability to meet its needs without compromising future generations.

In this context, business ethics has been integrated or superimposed by CSR [18], which has come to be used in an interchangeable way in the literature [19]. However, although they have a close relationship, business ethics and social responsibility are not the same [20]. Following this same line, the academic literature collects the differences between business ethics and CSR, as well as more specific notions such as sub-domains, where “philanthropy” is considered [21].

Companies have developed CSR considering different levels of responsibility or areas of attention. These include internal audiences (employees, workers, managers, etc.), as well as external audiences (environment, suppliers, clients, etc.) and they set the social goals of organizations [22]. In this sense, Carroll [15] states that companies are not amoral, but they have a social contract that is submitted to the judgment of the stakeholders of the place where they are established [23] and points out that the responsibility of companies covers more areas than the economic and legal ones [15,24].

Philanthropy as a sub-domain of business ethics and CSR has been developed through social initiatives in order to leverage the impact that the company has on its immediate environment. At this point, it is necessary to mention that the philanthropy developed by companies is focused on actions that seek to develop a change within their stakeholders from a long-lasting view, that is to say, that can be maintained over time. In different areas of the world, philanthropy may or may not be considered a CSR action. Thus, the European Commission explicitly excluded philanthropy from CSR [25] because it is strongly associated with the religious sphere and the “charity” concept. In this study, corporate philanthropy is considered a social responsibility action [26]. It is incorporated by Carroll [27] in his four-part concept of CSR.

Two philanthropic aspects are observed in this field. On the one hand, the corporate aspect, categorized as a standardized process, which starts by establishing an objective, proceeding to the design of a strategy in order to achieve that objective, and then determining the mechanisms to measure the results and impacts that have been generated from the actions developed. Corporate philanthropic actions include the development of corporate subsidy programs, educational, health, and sports initiatives, or programs to promote local art, among other activities [28]. Thus, companies only generate benefits for their stakeholders, but there is no payment mechanism towards the very essence of the company, which is the economic benefit [4].

The second aspect represents a new approach that evolves towards a strategic philanthropy, where the knowledge or specialized capabilities of the company are used, in order to generate programs with greater impact on the community and also to maximize the benefits towards the company [26].

2.2. Corporate Social Responsibility (CSR)

The origin of this concept is found in the year 1950, when the first definition proposed by Bowden [1] appeared. In this literature review, it can be seen that the CSR concept has evolved from a merely idealistic concept to the specific identification of SR practices and the stakeholders that are related in this field.

Currently, CSR is incorporated day by day with greater force to business management in large companies, as well as in SMEs [29]. However, in the latter case, progress in the integration of the CSR concept and practices is not visible with the same intensity, partly due to the use of informal communication channels and tools [30] or because of its close proximity to the stakeholders [12]. These two circumstances make it difficult to assess the actions implemented by companies, as well as their impact, which in many cases are higher than those identified by the company, causing a silent social responsibility to emerge [31].

CSR within SMEs is established as a field of study, which has hardly been addressed [19], despite having identified the need to investigate it by different studies since the 1990s [32]. It is in the new millennium that studies of an empirical nature on CSR were initiated [33]. There is a lack of studies partly due to the heterogeneous behavior of SMEs, which prevents the results from being extrapolated, in addition to the presence of customized structures and of little formal management [34], which go

hand in hand with the personal attitudes of owner-managers [35], who have a high relationship with decision-making and in the use given to resources.

In this context, the CSR concept has had to adapt to SMEs. Due to being a scientific field addressed mainly in the context of large companies, it is not an easy format to “cut and paste” [36]. Thus, CSR is considered a specific consequence of the business action [31], where practices are established voluntarily [11,19] and are marked by the economic, legal, ethical, and discretionary expectations that the locality has on the company [15,37].

This is also seen by Jenkins [38], who states that despite the diversity of SMEs, you can find social practices in which everyone agrees and must work, such as having a good working environment, promoting an equitable distribution of wealth, and working for the protection of the environment. Although reaching a consensus to establish a definition of CSR within this type of company is something distant for the scientific community, it is necessary to put the question posed by Morsing and Perrini [39] on the table again, leading to reflecting and questioning whether a study based on the characteristics of the company is the right way or if it is necessary to try to establish a better understanding of the CSR and SME relationship before proposing a definition.

2.3. Corporate Social Performance (CSP)

The introduction of the company’s performance in the CSR equation arises with the need to achieve or establish what the results of CSR are, that is, to be able to quantify and measure it. Sethi [40] notes that the precursor of CSP states that formulating actions is one thing, but another very different thing is to be able to measure the results generated by those actions.

In addition to this, with the emergence of CSP, the sustainability approach is also integrated [41], where it is necessary to mitigate or reduce both the negative social and environmental impacts generated by business activities, while increasing the company’s performance [42].

At this point, it is necessary to specify that CSP is studied under two approaches. On the one hand, one approach is as an aspect of CSR [43], where the principles of social responsibility are formed [8] to satisfy the different corporate stakeholders [44]. The results are measurable and improve the relationship of the organization with society [8]. On the other hand, the other approach is as an umbrella theory, within which CSR is integrated [33]. As stated by Drucker [45], it is a new approach, where CSR results in benefits for the company, allowing for the generation of economic opportunities from the problems it identifies. Thus, CSP goes one step further, focusing on what companies are capable of achieving, recognizing their responsibilities, responding to them, and measuring their coverage [43]. The introduction of the need to measure performance allows companies to identify and prioritize the areas that should be improved, by evaluating the company’s work in terms of quality of costs and time.

The current literature, as in the previous concepts, focuses on the study of cases in large companies. With respect to the few studies carried out in SMEs, the results obtained are inconclusive [46,47], largely due to the generation of very specific studies that do not establish a clear relationship between the application of CSR practices and its effect on the financial return and performance of the company [48,49].

The results obtained emphasize that the CSR of SMEs follows a strong philanthropic approach, which improves the image and reputation [50], which increases the morale of employees, etc., but does not help improve the economic performance of companies [51]. On the other hand, companies that actively participate in social events are in a much more sensitive situation than those that do not, since it involves a high expenditure of resources, which are not always recovered quickly, which causes a decrease in corporate profitability [52].

3. Methodology

A bibliometric analysis is carried out in order to identify the scientific production on “corporate social responsibility and corporate social performance” developed in the field of SMEs. This analysis

provides useful information to researchers on the evolution of publications, who investigates this issue, the most prolific authors, the highest producing countries, types of institutions focused on the research of this topic, and citation of articles or journals in which the publications of research on this subject are concentrated [53].

To carry out this analysis, the bibliometric indicators of production, collaboration, dispersion, and impact are used, which arise from mathematical models that relate two variables, which in turn are based on “bibliometric laws” of great relevance such as Lotka’s law, Price’s law, and Bradford’s law, among others.

The database used was Scopus, which has the following characteristics: (1) it is a database of international scope, (2) it has a great coverage in time, (3) it enables a significant download of metadata that allows the obtaining of bibliographic information, summary, keywords, details by author, etc. [54], in addition to (4) having rigorous quality standards, such as the SJR Scimago Journal Rank [55].

To track the documents within the Scopus database, the following search equation was used: “corporate social responsibility” OR “corporate responsibility” OR “Social responsibility” OR “CSR” OR “Corporate social performance” OR “CSP” OR “ethic*” AND “SMEs” OR “small and medium enterprise” OR “small and medium business”. The documentary unit was limited to scientific articles; “DOCTYPE (ar)”. This limitation was integrated into the equation when taking into account the speed of access to the relevant scientific literature enabled by the article [56]; a feature that is established as a contribution of great value to the scientific community [57].

The final result was the creation of an ad hoc working base made up of a total of 277 articles, after a debugging process was carried out with the purpose of eliminating those documents that had no relation with the subject, due to the inadequate use of keywords during their indexation, as well as eliminating duplicate documents.

4. Results

4.1. Productivity per Year

The 277 articles indexed in Scopus on CSR in SMEs are concentrated in a period of 18 years. ‘Ethics and information technology use: A survey of US based SMEs’ by Phukan and Dhillon was the first article identified and the only one published in the year 2000. It was observed that 2016 was the year with the highest productivity with 40 published articles. To observe the trend line, the 13 articles in 2018 (as of June 2018) are not included, as shown in Figure 1.

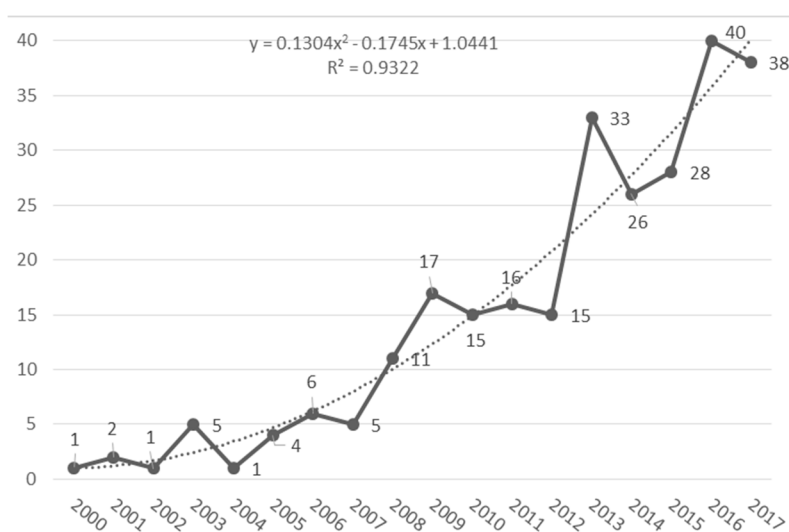


Figure 1. Evolution of publications in Scopus. Source: own elaboration.

According to López López [58], three phases of behavior can be identified in the line of evolution of the study in any area of knowledge, and these phases are: precursors, exponential growth, and linear growth. The presence of two of them is observed in the analysis of CSR in SMEs. The precursor phase is characterized by a reduced production focused on taking the first steps within the subject. It goes from the year 2000 to 2007, with a productivity index of 3.57 articles/year.

The second phase, known as exponential growth, goes from 2008 to 2018, observing a considerable increase in scientific production. or in other words, an increase in the interest of the scientific community in the subject. During this phase, an index of 25.20 articles/year is observed; a fact that confirms compliance with Price's law. This law states that after 10–15 years of the emergence of a subject, existing global information will be duplicated [59].

The estimated trend line allows us to observe that publications on this subject will continue to increase in the next five years. $R^2 = 0.9322$, which is close to 1, represents a good adjustment of the line with respect to the data.

4.2. Citations

In relation to the analysis of citations, the 277 articles have obtained a total of 3876 citations, establishing a ratio of 13.99 citations/article, represented by an h index = 33, which means that 33 articles of the total of collected documents obtained 33 citations or more. Overall, 2009 is the year with the highest number of citations, with 533 citations, which accounts for 6% of the total number of citations, as shown in Figure 2.

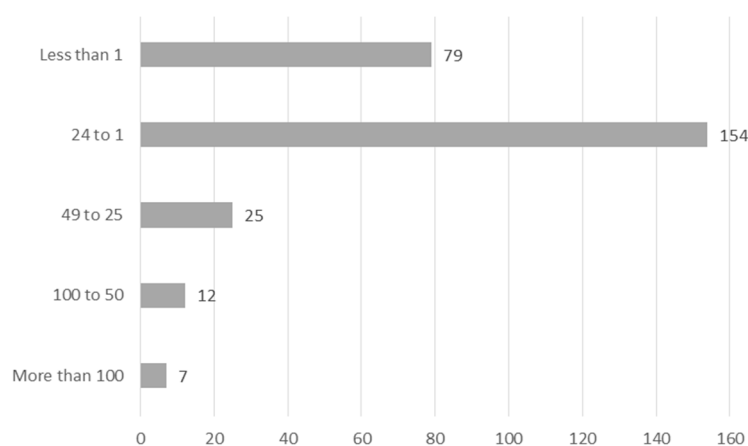


Figure 2. Distribution of citations in Scopus. Source: own elaboration.

Specifically, 55.6% of the total number of articles have obtained between 1 and 24 citations and 15.9% of articles get from 25 to more than 100 citations. Only 28.5% of articles do not record any citations during the entire analysis period. It is necessary to point out that the articles published in the last 10 years do not show a high number of citations, due to the fact that these have not reached their consolidation or the dissemination required, so their opportunity to be cited is limited [60].

Table 1 shows the documents with more than 100 citations, ordered from highest to lowest. The first four documents are also categorized as the items with the highest average of citations/year. It is noteworthy that of the nine documents with more than 100 citations, 7 of them were published in Journal of Business Ethics with a Q1 quartile (1.86, year 2018) in the Scimago Journal and Country Rank.

Table 1. Ranking of the most cited articles on corporate social responsibility (CSR) in small and medium-sized enterprises (SMEs).

Rank	Authors	Title	Year	Citations	C/Y
1	Lepoutre and Heene [12]	Investigating the impact of firm size on small business social responsibility: A critical review	2006	260	21.7
2	Ciliberti, Pontrandolfo, and Scozzi [13]	Investigating corporate social responsibility in supply chains: A SME perspective	2008	179	17.9
3	Perrini et al. [11]	CSR strategies of SMEs and large firms. Evidence from Italy	2007	178	16.2
4	Russo and Perrini [61]	Investigating stakeholder theory and social capital: CSR in large firms and SMEs	2010	144	18.0
5	Russo and Tencati [62]	Formal vs. informal CSR strategies: Evidence from Italian micro, small, medium-sized, and large firms	2009	132	14.7
6	Spence, Schmidpeter, and Habisch [63]	Assessing social capital: Small and medium sized enterprises in Germany and the U.K.	2003	126	8.4
7	Jamali, Zanhour, and Keshishian [14]	Peculiar strengths and relational attributes of SMEs in the context of CSR	2009	121	13.4
8	Baden, Harwood, and Woodward [64]	The effect of buyer pressure on suppliers in SMEs to demonstrate CSR practices: An added incentive or counter productive?	2009	104	11.6
9	Jamali and Neville [65]	Convergence versus divergence of CSR in developing countries: An embedded multi-layered institutional lens	2011	103	14.7

C/Y = average citations received per article per year. Source: own elaboration.

4.3. Authors

As for the authors, 555 authors have been identified, which means a productivity of 1.21 articles per author. Following Crane [66], we classify authors according to productivity: (1) large producers (authors with more than 10 articles), (2) medium producers (authors with between 5 and 9 publications), (3) aspirants (authors with between 2 and 4 publications), and (4) transient authors, who are authors with a single article. This classification is more detailed than the one established by Lotka [67]. Table 2 shows the classifications; 85.2% of the authors are transient with a single article, 14.1% are aspirants, and 0.7% are medium producers and there are no large producers. The transience index (TI = (productivity index, PI = 0)), defined as the percentage of authors with only one published article, is 85.2%. This index represents the number of occasional authors that arise once within the subject and that do not continue making contributions to the subject, as shown in Table 2.

Table 2. Classification of authors using the Crane system.

No. of Articles by Author	No. of Authors	%	PI	Crane	Authors
1	473	85.2	0.000	Transient	Other authors
2	61	11.0	0.301		Other authors
3	12	2.2	0.477	Aspirants	Battaglia, M.; Frey, M.; Gorodutse, A.H.; Hilman, H.; Lund-Thomsen, P.; Madueño, J.H.; Melero, I.; Russo, A.; Spence, L.J.; Turyakira, P.; Von Hoivik, H.W.; Wehrmeyer, W.
4	5	0.9	0.602		Del Baldo, M.; Graafland, J.; Herrera Madueño, J.; Looser, S.; López-Pérez, M.A.E.;
5	3	0.5	0.699	Medium Producers	Jamali, D.; Lechuga Sancho, M.P.; Martínez-Martínez, D.
7	1	0.2	0.845		Larrán-Jorge, M.
Total	555	100			

PI = productivity index, decimal logarithm of the number of publications; % = relative frequency. Source: own elaboration.

Within the ranking of the most productive authors on this subject, we find Larrán-Jorge, M. with a total of 7 articles and with an h index = 5, followed by Jamali, D. with an h index = 24, Lechuga Sancho, M.P. with an h index = 3, Martínez-Martínez, D. with an h index = 4; all of them with 5 articles, as shown in Table 3.

Table 3. Ranking of the most productive authors.

R	Name	Country	University	f	TC	C/f	h-Index
1	Larrán Jorge, M.	Spain	University of Cadiz	7	30	4.3	6
2	Jamali, D.	Lebanon	American University of Beirut	5	244	48.8	24
3	Lechuga Sancho, M.P.	Spain	University of Cadiz	5	4	0.8	3
4	Martínez-Martínez, D.	Spain	University of Seville	5	30	6.0	4
5	Del Baldo, M.	Italy	University of Urbino Carlo Bo	4	37	9.3	3
6	Graafland, J.	Netherlands	Tilburg University	4	9	2.3	13
7	Herrera Madueño, J.	Spain	University of Cadiz	4	19	4.8	4
8	Looser, S.	United Kingdom	University of Surrey	4	6	1.5	2
9	López-Pérez, M. ^a .E.	Spain	Areca Consulting Group	4	39	9.8	-

R = ranking; f = frequency (number of articles published); TC = total number of citations received for published articles; C/f = average of citations received for published articles; h-index = Hirsch's index. Source: own elaboration.

Regarding the collaboration between authors, it enables the understanding of the relationships developed within this subject. On the one hand, according to what Berelson mentioned, the presence of a higher collaboration in writing the documents leads to an increase in the maturity of the discipline [58]; while on the other hand [68], it establishes the existence of a positive correlation between the number of authors and the number of times an article is cited, that is, it is recognized that the citation of a document increases when the number of authors and participating institutions is higher.

In this study, 21.3% of articles (59) have been written by a single author, so 78.7% of articles are produced under multiple authorship. In this last percentage, collaborations between two authors are the most frequent, with 33.8% (94) with three authors, which is 30% (83) of the articles. Finally, the co-authorship index is 2.43 authors per publication.

4.4. Productivity by Type of Institutions and Country

The affiliation of the authors is also examined, as shown in Table 4. This analysis enables the evaluation of the behavior of the investigation regarding organizations or countries [69]. In this sense, in the affiliation by country, the United Kingdom stands out as the leader with 68 authors, 79 authorships, and 45 centers, followed by Spain with 57 authors, 89 authorships, and 21 centers.

Table 4. Number of centers, authors, and authorships by their country of affiliation.

R	Country	Authors	Authorships	Centers	R	Country	Authors	Authorships	Centers
1	United Kingdom	68	79	45	32	United Arab Emirates	5	5	4
2	Spain	57	89	21	33	Hungary	5	5	3
3	Australia	37	43	12	34	Ecuador	5	5	2
4	Italy	36	53	16	35	Ireland	5	5	2
5	Malaysia	23	31	9	36	Portugal	5	5	2
6	United States	22	28	19	37	Germany	4	4	3
7	France	17	18	13	38	Croatia	4	4	2
8	Romania	17	19	6	39	Singapore	4	4	2
9	Netherlands	15	20	10	40	Slovakia	4	4	2
10	South Africa	11	16	4	41	Slovenia	4	4	1
11	India	11	13	11	42	Venezuela	4	4	1
12	Canada	11	13	9	43	Egypt	3	3	3
13	Taiwan	11	11	8	44	Ghana	3	4	2
14	Lebanon	11	17	4	45	Serbia	3	3	1
15	Poland	10	10	8	46	Cameroon	2	2	2
16	Indonesia	10	10	7	47	Chile	2	2	2
17	China	10	11	6	48	Nigeria	2	2	2
18	New Zealand	10	10	5	49	Thailand	2	2	2
19	Finland	8	8	4	50	Pakistan	2	2	1
20	Denmark	8	11	3	51	Qatar	2	2	1

Table 4. Cont.

R	Country	Authors	Authorships	Centers	R	Country	Authors	Authorships	Centers
21	Norway	8	11	3	52	Turkey	2	2	1
22	South Korea	7	7	6	53	Morocco	1	2	2
23	Belgium	7	7	4	54	Bulgaria	1	1	1
24	Greece	7	7	3	55	Cyprus	1	1	1
25	Austria	6	7	5	56	El Salvador	1	1	1
26	Colombia	6	6	4	57	Malawi	1	1	1
27	Hong Kong	6	6	3	58	Mauritius	1	1	1
28	Czech Republic	6	8	2	59	Mexico	1	1	1
29	Japan	5	6	5	60	Sweden	1	1	1
30	Brazil	5	5	4	61	Uganda	1	3	1
31	Switzerland	5	5	4	62	No affiliation	3	3	–

R = ranking. Source: own elaboration.

Regarding the productivity by institution, 314 institutions have been identified. Universities stand out with the highest number of affiliations with 85.7% (269) of the centers, followed by research institutes (6.4%, 20 centers) and private companies (6.1%, 19 centers). Table 5 shows the ranking of the most productive institutions; the University of Murcia (Spain) leads the ranking with 11 authors, followed by Universiti Sains Malaysia (Malaysia) with 7 authors.

Table 5. Most productive institutions with authors and authorships.

Ranking	Institution	Country	Authors	Authorships
1	University of Murcia	Spain	11	11
2	Universiti Sains Malaysia	Malaysia	7	11
3	University of Waikato	New Zealand	7	7
4	Lebanese American University	Lebanon	7	9
5	Bucharest University of Economic Studies	Romania	6	6
6	Curtin University	Australia	6	6
7	Deakin University	Australia	6	9
8	Ghent University	Belgium	6	6
9	University of Turin	Italy	6	7
10	University of Cadiz	Spain	5	20
11	BI Norwegian Business School	Norway	5	6
12	Griffith University	Australia	5	6
13	Montpellier Business School	France	5	6
14	Sant'Anna School of Advanced Studies	Italy	5	11
15	University of Bari	Italy	5	5

Table 5. Cont.

Ranking	Institution	Country	Authors	Authorships
16	University of Central Lancashire	United Kingdom	5	5
17	University of Granada	Spain	5	7
18	University of Oradea	Romania	5	6
19	University of South Africa	South Africa	5	7
20	University of South Australia	Australia	5	5

Source: own elaboration.

Finally, with the aim of understanding the networks of institutional and geographic collaboration, 218 (78.7%) articles that have been written by numerous authors are analyzed; 74.3% (162) of the articles are signed by authors of the same country, while 25.7% are written with international participation.

In the case of national collaborations, 63% (102) are articles signed by authors of the same institution, and 37% (60) are signed by authors from different institutions, but from the same country. With respect to international collaboration, 100% of the articles are signed by authors of several institutions based in different countries.

4.5. Journals

In relation to the resources used for the scientific dissemination of the articles, 161 journals have been identified, and 76% have only published a single article on this subject. The dispersion index is 1.72 articles/journal, as shown in Table 6.

Table 6. Ranking of the most productive journals.

R	Title	Country	f	hi%	TC	h-Index	Q	SJR
1	Journal of Business Ethics	Netherlands	30	10.8	1739	132	1	1.27
2	Social Responsibility Journal	U. Kingdom	12	4.3	60	20	2	0.32
3	Corporate Social Responsibility and Environmental Management	United States	11	4.0	194	49	1	1.71
4	Journal of Cleaner Production	Netherlands	9	3.2	258	132	1	1.47
5	Corporate Ownership and Control	Ukraine	8	2.9	10	13	4	0.11
6	Business and Society	United States	7	2.5	49	58	1	1.71
7	Sustainability (Switzerland)	Switzerland	4	1.4	30	42	2	0.54

R = ranking; f = frequency (number of articles published); hi% = relative frequency; TC = total number of citations received for published articles; h-index = Hirsch's index; Q = quartile; SJR = Scimago Journal Rank. Source: own elaboration.

The Law of Bradford (1934) establishes that when examining the scientific production of any field, it is possible to observe a singular phenomenon, where a high percentage of the articles related to a subject are concentrated in a small number of journals. The minimum Bradford zone (MBZ) takes a value of 61. The ranking of journals is arranged in descending order of their productivity, obtaining that the Bradford core, which is composed of those journals whose sum of articles is equal to 61. It is observed that the MBZ is composed of four journals: Journal of Business Ethics with 30 articles, Social

Responsibility Journal with 12, Corporate Social Responsibility and Environmental Management with 11, and Journal of Cleaner Production with 9 articles.

Regarding the geographical origin of the journals in which the articles have been published, the United Kingdom groups 71 journals and the United States is in second place positioned with 25.

4.6. Thematic Areas

The predominant area of knowledge is Business, Management, and Accounting with 136 (49%) articles and 85 (53%) journals, followed by Social Sciences with 53 (19%) articles and 33 (20%) journals. On the other hand, Arts and Humanities stands out as the area of knowledge that accumulates the highest number of citations received, as shown in Table 7.

Table 7. Classification of articles by subject area.

R	Area	Journals	f	TC	C/f
1	Business, Management, and Accounting	85	136	1120	8.2
2	Social Sciences	33	53	496	9.4
3	Engineering	8	9	25	2.8
4	Environmental Science	8	17	315	18.5
5	Arts and Humanities	7	36	1777	49.4
6	Computer Science	7	9	68	7.6
7	Agricultural and Biological Sciences	3	4	5	1.3
8	Economics, Econometrics, and Finance	3	3	14	4.7
9	Decision Sciences	2	2	6	3.0
10	Biochemistry, Genetics, and Molecular Biology	1	1	0	0.0
11	Chemical Engineering	1	2	45	22.5
12	Materials Science	1	1	0	0.0
13	Multidisciplinary	1	1	4	4.0
14	Without area	1	3	1	0.3

R = ranking; f = frequency (number of articles published); TC = total number of citations received for published articles; C/f = average of citations received for published articles. Source: own elaboration.

In relation to the Business, Management, and Accounting (miscellaneous) categories, it is the leader with 63 articles and 29 journals, while Business and International Management is in second place.

4.7. Keywords

The study of the keywords for the indexation of any type of research is of great relevance since these terms are used to identify documents more easily. Their correct use increases the quality and success of the search carried out within the different databases. Taking into account their importance for future researchers, there are 24 articles that do not use keywords within their dissemination format nor in the Scopus metadata. Therefore, we proceeded to examine the keywords used to index each study in 253 documents. The presence of 704 keywords was observed, which have been used 1359 times. The most used terms are those shown within the ranking of keywords in Table 8.

Table 8. Classification of articles by keywords.

R	Keywords	f	R	Keywords	f
1	Corporate social responsibility	123	32	Innovation	4
2	SMEs	85	33	Italy	4
3	CSR	51	34	Resource-based view	4
4	Small and medium sized enterprises	34	35	Small business	4
5	Small and medium enterprise (SME)	33	36	Small medium enterprise	4
6	Small to medium size enterprises	27	37	Stakeholder engagement	4
7	Ethics	21	38	Strategic management	4
8	Sustainability	18	39	Values	4
9	Sme	13	40	Business performance	3
10	Social responsibility	13	41	Capabilities	3
11	Business ethics	9	42	Cluster	3
12	Developing countries	9	43	Codes of conduct	3
13	Sustainable development	9	44	Competitiveness	3
14	Corporate governance	8	45	Corporate strategy	3
15	Institutional theory	8	46	CSR strategies	3
16	Financial performance	7	47	Denmark	3
17	Performance	7	48	Empirical research	3
18	Case study	6	49	Environmental	3
19	Entrepreneurship	6	50	Environmental management system	3
20	Firm performance	6	51	Environmental responsibility	3
21	Stakeholder theory	6	52	Firm size	3
22	Supply chain management	6	53	Global supply chain	3
23	Communication	5	54	Leadership	3
24	Competitive advantage	5	55	Malaysia	3
25	Environmental management	5	56	Nigeria	3
26	Multinational corporations (MNCs)	5	57	Small enterprises	3
27	Perception	5	58	Small firms	3
28	Reputation	5	59	Social capital	3
29	Spain	5	60	Social involvement	3
30	Stakeholders	5	61	Sub-Saharan Africa	3
31	Environmental performance	4	62	Other terms with 2 to 1 repetitions	712

R = ranking; f = frequency. Source: own elaboration.

4.8. Lines of Research

Table 9 shows the lines of research followed by the different authors regarding CSR in the context of SMEs.

Table 9. Lines of research.

Line of Research/Authors
<p>Practices and institutionalization of CSR (68 articles) They highlight the application of various practices and tools whereby CSR has been integrated into SMEs, in addition to the different actions implemented by managers to achieve their institutionalization within SMEs.</p> <p>Hosoda [70]; Garay et al. [71]; Jamali et al. [72,73]; Lee et al. [74]; Stoian and Gilman [75]; Amaeshi et al. [76]; Antosova and Csikosova [77]; Herrera Madueño et al. [78]; Hou et al. [79]; Indarto [80]; Laguir et al. [81]; Looser and Wehneyer [82,83]; Lorenz et al. [84]; Manuere and Phiri [85]; Raza and Majid [86]; Tran and Jeppesen [87]; Wirth et al. [88]; El-Kassar et al. [89]; Saveanu and Abrudan [90]; Aya et al. [91]; Lund-Thomsen et al. [92]; Coppa and Sriramesh [93]; Minnee et al. [94]; Nkiko [95]; Gellert and Graaf [96]; Lee et al. [97]; Baden et al. [98]; Hasle and Granerud [99]; Battaglia et al. [100]; Davies and Crane [101]; Grigore [102]; Grigore et al. [103]; Ciliberti et al. [13]; Cornelius et al. [104]; Hegarty and Johnston [105]; Perrini et al. [11]; Lawrence et al. [106]; Luetkenhorst [25], among others.</p>
<p>Sustainable development, management, and environmental awareness (39 articles) They analyze how through the economic dimension of a proactive CSR that focuses on the choice of social and environmental elements, actions that contribute to the long-term sustainable financial success of SMEs can be promoted and supported. In addition, the actions undertaken by CSR to mitigate the environmental damage that the companies generate are examined.</p> <p>Cantele and Zardini [107]; Dubruc et al. [108]; Tok et al. [109]; Allet [110]; Carrigan [111]; Corazza [112]; Warren [113]; Goddard et al. [114]; Graafland [115]; North [116]; Chang [117]; Panwar et al. [118]; Vo et al. [119]; Doukas et al. [120]; Etoundi Eloundou [121]; Jenkins and Karanikola [122]; Ayuso et al. [123]; Ciasullo and Troisi [124]; Musa et al. [125]; Torugsa et al. [126]; Battisti and Perry [127]; Gliedt and Parker [128]; Gallucci et al. [129]; Vancheswaran and Gautam [130]; Redmond et al. [131]; Shetty et al. [132]; Burke and Gaughran [133], among others.</p>
<p>Corporate ethics (36 articles) They show processes and models from which they wish to study and establish the levels of practice that corporate ethics has or the relationships it develops with commercial practices within small and medium-sized enterprises.</p> <p>ElGammal et al. [134]; Turyakira [135]; Abdelzaher and Abdelzaher [136]; Cockburn et al. [137]; D'Aprile and Talò [138]; Haron et al. [139,140]; Karakas et al. [141]; Staniewski et al. [142]; Cant et al. [143,144]; Hilman and Gorondutse [145]; Savur [146]; Millar et al. [147]; Dutta and Banerjee [148]; Ide [149]; Bagchi-Sen and Scully [150]; Şafakli [151]; Wu [152]; Phukan and Dhillon [153], among others.</p>
<p>Performance, achievement, and business competitiveness (32 articles) Several contributions on how CSR can be established within SMEs as a strategy to maximize financial returns while progressing proactively towards CSR, as well as how it can become a strategic planning tool that increases business competitiveness.</p> <p>Busse and Doganer [154]; Ansong [155,156]; Choongo [157]; Saeidi et al. [158]; Adomako et al. [159]; Gorondutse and H. Hilman [160]; Lee et al. [161]; Verjel et al. [162]; Yang et al. [163]; Basuony et al. [164]; Battaglia and Frey [165]; Turyakira et al. [166]; Mrvová and Púčiková [167]; Bočková et al. [168]; Torugsa et al. [49]; Avram and Kühne [169]; Luken and Stares [170], among others.</p>
<p>Levels of development, participation, and CSR gender (24 articles) Critical analysis of the actions undertaken for the integration and participation of the different stakeholders within CSR, in addition to showing the barriers which social responsibility is faced by, in order to suggest opportunities for SMEs to solve the obstacles identified within the society in which they are located.</p> <p>Badulescu et al. [171]; Skýpalová et al. [172]; McCaffrey and Kurland [173]; Parker et al. [174]; Tang and Tang [175]; D'Aprile and Talò [176]; Maijala et al. [177]; Robinson et al. [178]; Van Tulder and Da Rosa [179]; Tang and Tang [180]; Charitoudi et al. [181]; Ahmad and Seet [182]; Csáfor [183]; Lepoutre and Heene [12]; Crals and Vereeck [184], among others.</p>
<p>Implementation processes (21 articles) The implementation processes undertaken by SMEs to integrate CSR are analyzed, after analyzing the attitudes and behaviors of their SME owners/managers. It is also about understanding the nature of CSR within these types of companies.</p>

Table 9. Cont.

Line of Research/Authors
Meyer et al. [185]; Iatridis et al. [186]; Panwar et al. [187]; Pedrini et al. [188]; Bevan and Yung [189]; Chiloane-Tsoka and Rasivetshele [190]; Baumann-Pauly et al. [191]; Karhunen and Kosonen [192]; Klerkx et al. [193]; Baskaran et al. [194]; Von Weltzien Hoivik and Shankar [195], among others.
Theoretical understanding (19 articles) They carry out an in-depth study on the conceptualization of CSR within these types of companies, contributing to the theoretical construction of its concept through different literature review studies.
Puppim de Oliveira and Jabbour [196]; Sundiman and Idrus [197]; Demuijnck and Ngnodjom [198]; Jammulamadaka [199]; Karakas and Sarigollu [200]; Lamberti and Noci [201]; Fassin et al. [19]; Preuss and Perschke [202]; Russo and Perrini [61]; Ryan et al. [203]; Perry and Towers [204], among others.
Image, Dissemination, and Corporate Reputation (18 articles) A wide spectrum of views on image, reputation, and CSR is reviewed, explaining how communication management, reputation, and stakeholders' expectations have been developed. Attention is paid to the quite complicated balance between CSR communication as a showcase and CSR communication as a strategic instrument.
Graafland [205]; Biong and Silkoset [206]; Toppinen et al. [207]; Hossain et al. [208]; Scagnelli et al. [209]; Del Baldo [210]; Dincer and Dincer [211]; Choi et al. [212]; Ellerup Nielsen and Thomsen [30]; Koričan and Jelavić [213]; Schoenberger-Orgad and McKie [214]; Riedl [215]; Sarbutts [216], among others.
Innovation and entrepreneurship (11 articles) The researchers explain how the generation of innovative ideas can promote or help understand CSR as an important driver for companies and their stakeholders to be more innovative, efficient, and effective.
Indarti and Efni [217]; Ratnawati et al. [218]; Muenjohn and McMurray [219]; Szegedi et al. [220]; Del Baldo [221]; Omri and Becuwe [222]; Potocan and Nedelko [223]; Hsu and Cheng [224]; Cingula and Čalopa [225], among others.
Regulations (9 articles) The absence and necessity of developing a regulation for SMEs in relation to CSR is addressed, as well how the current limited regulations are analyzed.
El Baz et al. [226]; Graafland and Smid [227]; Wickert [228]; Casalegno et al. [229]; Skýpalová and Kucerová [230]; Knudsen [231]; Gelbmann [232]; Blaauwbroek [233], among others.

Source: own elaboration.

5. Conclusions

The development of these types of studies is considered an element of great relevance for the scientific community, enabling the establishment of the progress achieved by any subject within the scientific community, in addition to showing the lines of research followed by the authors.

The first work indexed by Scopus related to CSR in SMEs was published in the year 2000. Since the publication of the first study, 18 years of research have gone by, within which exponential growth is found in 2008, giving rise to a greater concentration of studies, besides noticing an increase in the interest in its study that is maintained until the present time. In relation to the citations obtained by the 277 articles, they have experienced considerable growth until today, and the point that shows the highest number of citations is the year 2009. The analysis made allows us to observe that this topic does not reach maturity, due to the limited presence of quantitative and confirmatory studies, a situation completely contrary to that of more general CSR research in corporate contexts [30].

In relation to the authors, the predominance of transient authors can be seen through Crane's classification, a behavior that is partly due to the fact that on the one hand, it is a new subject, and on the other hand, it has a high participation of countries where scientific production is infrequent or incipient. In addition, note the low percentage of medium producers, which is 0.7%, which highlights the absence of large producers in this study. The author with the highest productivity is the Spanish author Larrán-Jorge, M., with 7 articles.

Regarding geographical and institutional affiliation, in the geographical scope, it was observed that the United Kingdom that groups 12% of the total number of authors and authorships and even 14% of registered centers is the leader. At an institutional level, the center with the highest affiliation of authors are universities with 85.7%. On the other hand, researchers show a tendency towards dual collaboration, with 33.8% of articles signed by two authors.

With respect to the journals where the articles are published, it was observed that the Bradford core is composed of four journals that account for 22.4% of the total articles. The journals with the highest number of articles are: Journal of Business Ethics, Social Responsibility Journal, Corporate Social Responsibility and Environmental Management, and Journal of Cleaner Production, which altogether have a total of 2251 citations. The classification by area of knowledge shows Business, Management, and Accounting as the predominant area for the publication of these studies mainly because of the direct relationship of the subject with the business world, followed by Social Sciences.

The content analysis was carried out with the objective of identifying the research lines. Ten lines were identified, with four being the most relevant due to the number of articles grouped together. The most studied line by researchers is “practices and institutionalization of CSR” that examines the practices carried out in relation to CSR, establishing during the process the level of institutionalization that it presents. The second line followed by researchers is “sustainable development, management, and environmental awareness” with 39 articles; it advocates for the inclusion of the environmental component within the CSR strategy to be used by SMEs. “Corporate ethics” with 36 studies is the third line; it is considered one of the sub-fields of CSR with greater presence within SMEs and is consolidated over time in the most adaptable practice for them. Finally, the study of “performance, achievement, and business competitiveness” appears as the fourth line with 32 articles. This groups different study cases that, based on models and proposals, try to establish how CSR can result in an action that enriches the company by obtaining economic returns and at the same time increases its competitiveness in the market.

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