

## “Doing Good or Being Good”

### The Choice Between Corporate Social Responsibility and Social Sustainability by SMEs: A Review and Research Agenda

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Societal marketing strategies underpinned the concept of Corporate Social Responsibility (CSR) of institutions to harness their Key Performance Indicators to contribute towards societal goals. This strategic initiative is often expected to sustain the brand reputation, thus improving the organizational performance in the long run. Uniformly, Social Sustainability (SS) is the societal pillar of the sustainable business models, a dynamic, open and contested concept in which social values, social identities, social relationships and social institutions can continue in the future. No development can be called "sustainable" if it leads people to change or give up their social values, identities or relationships for the sake of achieving the development status. Whilst the sustainable development agendas stressed the importance and welcomed sustainability's social aspect, there is only very little agreement on what it is. Resultantly, many practitioners view CSR in exchange for SS, which is contradictory as far as the theoretical substances of each concept are concerned. Notably, the practice of CSR and SS dimensions were reported overlapping in the context of SMEs due to unseen reasons. Thus, in the context of SMEs, this study performed a systematic review of literature about the practice of CSR and SS to reveal the underlying meaning of adopting each concept. Specifically, researchers looked at how CSR and SS are viewed and practiced and their mutually inclusive nature as presented in the domain of SMEs literature. The review included 334 research papers published mainly in five databases. The inclusive criteria were "peer-reviewed", "written in English", "published in any year", "having keywords CSR or SS", and "addressed the SMEs context". The content analysis supported synthesizing the information and derived valuable insights. The representativeness of CSR is dominant among the reviewed papers in contrast to SS. Two concepts were regularly presented interchangeably to denote the interactions of any nature between the organization and the society. Moreover, most papers have treated CSR initiatives of organizations as symbolic acts of SS focus, implying the perceived mutually inclusive nature of the two concepts. A distinct lack of SS focus is noted in the SMEs context instead of the practice and reporting. Instead of the societal dimension in corporate conduct, many seem to practice and report CSR to showcase the organizational commitment to preserving the interests of society. However, the longevity of CSR activities seems to be evaluated seldom while substitution is made. Based on the review outcomes, the future avenues of research on the practice and reporting of SS of SMEs are outlined. Furthermore, the necessity to contrast two concepts explicitly in terms of aligning and distinguishing their attributes is encouraged.

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