

Exploring values, orientation, and motives towards corporate social responsibility: SME owners' and managers' viewpoint in Sri Lanka

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Abstract

The paper aims to explore small and medium enterprise (SME) owners' and managers' personal values, orientations, and motives towards corporate social responsibility (CSR) using the stakeholder theory. This study used a qualitative approach aligned with the constructionism philosophy. Ten respondents were purposively approached and interviewed. Thematic analysis was used to analyze and interpret data. Findings showed that SME owners and managers' values, orientation, and motives influence CSR engagement and explain their nexus. This study gives a unique perception of awareness among SME owners and managers in Sri Lanka about CSR implementation while contributing to the existing area. It is proposed to conduct an in-depth exploration of the complexity in which CSR initiatives are embedded in the SME sectors of developing countries. This study will become a benchmark for other CSR studies.

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