

AMERICAN UNIVERSITY OF BEIRUT

CSR PRACTICES IN LEBANESE SMES

by
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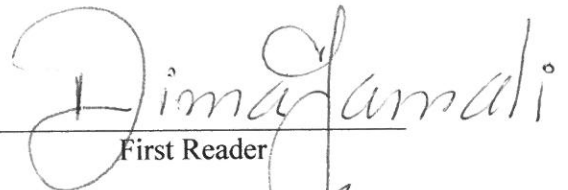
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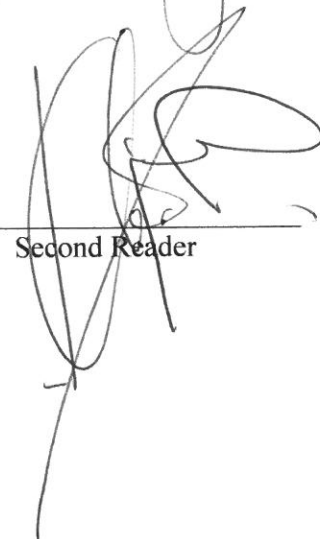
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AN ABSTRACT OF THE PROJECT OF

Maggy Zein Islah Radwan for Master of Human Resource Management
Major: Master of Human Resource Management

Title: CSR Practices in Lebanese SMEs

The concept of corporate social responsibility (CSR) is becoming popular day by day. The purpose of this study is to fill the literature gap, by comparing CSR practices between two SMEs sectors (hotel/restaurant and copy/printing) in Lebanon. It identifies the different activities, influences and constrains of CSR practices within these sectors. Findings show that there are many similarities and differences between the two sectors. Copy/ Printing organizations have more CSR knowledge and started to use it more strategically. Whereas Hotel/ Restaurant sector are so affected by the economic recession that they are just trying to survive, they are less familiar with CSR and their activities are mostly considered philanthropic.

Keywords:

SMEs, CSR, Triple Bottom Line, Restaurant/Hotel, Stakeholders, Copy/Printing

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ABBREVIATIONS

CSR= corporate social responsibility

SME= Small, medium enterprises

MNC= Multinational corporations

TBL= Triple bottom line

GDP= Growth Domestic Product

NGO= Non-governmental organization

CC= Copy center

CHAPTER I

INTRODUCTION

The concept of corporate social responsibility (CSR) is becoming popular day by day; many have started to implement CSR strategy within their organizations. Many factors have stimulated the CSR trend, such as globalization, increase of organizations' influence, reputation and governments' deficiency in meeting all social needs (Jamali et al, 2006). CSR is about the sustainability of business and society which is being widely adopted by organizations of all shapes and sizes. In the past, due to stakeholders' pressure, only large organizations were forced to implement strategic CSR practices (Jenkins, 2004). Consequently, society began to expect large organizations to take responsibility for their impact on society by addressing various issues ranging from sociopolitical to environmental change. Nowadays, CSR is becoming an increasingly popular concept not only for large and multinational organizations, but for small and medium enterprises (SMEs) as well.

This shift of interest was due to the discovery of the many essential roles SMEs' hold, such as their contribution to enhancing economic dynamics, encouraging entrepreneurship and innovation, and in addition to employment creation (Szczanowicz & Saniuk, 2014). SMEs promote equality and help fight poverty; furthermore they contribute, on average, up to 53% to the GDP of countries (Khoury, 2013). For example, SMEs account for 97% of Lebanese enterprises and are an important driving force in its economy. They contribute to 51% of employment (Khoury, 2013). Another reason SMEs should adopt CSR is the large impact SMEs have on the environment in both developed and developing countries; SMEs should take responsibility for their

actions too. Yet, less attention is drawn towards SMEs and CSR especially in developing countries (Oliveira et. al., 2015).

It is very important to encourage developing countries to implement sustainability and CSR, since this can help improve living conditions. Building on the importance of CSR and SMEs and the lack of attention with respect to particular business sector activities in developing countries, this research will focus on SMEs' CSR practices in different sectors. In order to identify the different practices SMEs perform and their involvement in CSR, and to compare these practices within different sectors. The focus of this study will be Lebanese SMEs, specifically the telecommunication and restaurant/hotel sectors, identifying their CSR activities according to the triple bottom line. Hoping this study spreads the awareness of CSR and encourages SMEs to pursue CSR more systematically.

CHAPTER II

LITERATURE REVIEW

The high profile of large companies has made them much more noticeable to the media and society, making it easier to track and target them. Hence, the majority of research is focused on the relation between large corporate strategies and CSR, whereas less attention is drawn to SMEs and their CSR practices (Lamberti & Noci, 2012; Kechiche & Soparnot 2012; Cochet & Vo, 2012). Large organizations have the resources needed to implement CSR; resources such as easy access to information and knowledge, and ways to promote and communicate their CSR activities (Santos, 2011). In addition, MNCs have the financial means, which are imperative to alleviate their CSR profile (Dixon, T., 2014; Jamali et. al, 2006). This in return became a protective shield of these companies when it comes to their reputation (Raynard & Forstater, 2002). MNCs have realized the importance of the different roles of stakeholders and the need for their content and competitive advantage.

On the other hand, SMEs lack the necessary resources, time, awareness and knowledge related to sustainable development (Szczanowiczet & Saniuk, 2012). These shortcomings usually result in fewer employee trainings, lack of reports, less innovation, and negative social and environmental impacts. Due to the unique management and structure of SMEs, their CSR activities should be specifically tailored to fit their needs (Cochet & Vo, 2012). CSR in SMEs is usually in alignment with the views and thoughts of the owner or manager of the company (Vancheswaran & Gautam, 2011). Most SMEs act responsible without being able to label those activities as CSR

behaviors (Jamali & Sidan, 2011; Jamali, et. al., 2015; Perrini et al., 2007). Moreover, the activities adopted by SMEs tend to lean more towards business and daily challenges rather than strategies, and most of their activities are considered philanthropic and sponsorship actions (Cochet & Vo, 2012; Jamali & Sidan, 2011). These activities lack the involvement of the employee within the organization to be imprisoned in the minds of the owners or external stakeholders (Jamali & Sidan, 2011). SMEs should consider engaging in CSR within their organizational strategy.

Thus, SMEs are special and have a unique formation different from that of large organizations. SMEs are unstructured organizations; they don't have a formalized strategy, therefore, they work on solving problems and issues on a day-to-day basis (Inyang, 2013). They struggle to stay on their feet, as well as and be able to follow upkeep pace with competitors and fast rapid environmental changes. Their main focus and saviors are the relations they form with different stakeholders. Some SMEs see CSR as a waste of resources since they cannot connect it with direct profit (Sarbutts, 2016). Whereas CSR activities, which are indulged through SMEs day-to-day activities are highly affected by the views and values of the owner, who is influenced by the main stakeholders and working to satisfy their interests (Hoivik, 2011). What differentiates CSR in SMEs is that these activities are self-oriented and are considered everyday activities, and taken to an extreme extent that some activities are not classified as CSR according to these SMEs. According to Inyang 2013, "The industries in which the SMEs operate directly affect their approach on how CSR activities are handled."

There are some advantages that SMEs could benefit from, such as their informal and strong relationships with stakeholders (Vancheswaran & Gautam, 2011). They have

their own management style. They have a nice relationship with their local communities, especially with the neighborhoods where they are found (Nair & Sodhi, 2012; Vancheswaran & Gautam, 2011). CSR activities found in SMEs are more sincere since they reflect the owner's beliefs and values, while in large organizations; CSR is an obligatory activity (Cochet & Vo, 2012). Therefore, it is easier for SMEs to identify the needs and demands of different stakeholders due to their structure, which will make it easier to integrate within their strategic plans. CSR should be fitted and personalized to suit SMEs' market, size, culture, surrounding, history and abilities due to their special combination in order to benefit from CSR advantages.

CSR benefits all organizations, not just SMEs. According to the literature, CSR in SMEs can provide competitive advantage, stronger relationships with main stakeholders, and a good reputation; which are useful reasons for SMEs to develop CSR activities with available resources that would suit their structure (Lamberti & Noci, 2012). Moreover, CSR plays a role in decreasing risk management with the help of reputational capital, according to Fombrun, and increasing innovation by attracting resources and reducing cost from efficiency improvements (Santos, 2011; Porter & Kramer 2006). Studies show that people prefer to buy merchandise from companies with sustainable business practices, thus implementing CSR strategies will attract more customers and therefore increase sales (Herbert et. al., 2010). The survival of SMEs is crucial for every country since they play an important role in its development as mentioned before and they account for the majority of enterprises.

Furthermore, CSR plays an important role in linking organizational strategies with social and stakeholders' needs. "Everyone will profit if the organizations adopt

CSR, business itself, its shareholders, the stakeholders, society and the environment” (Elkinton, 1997). When organizations realize and achieve social needs, they are rewarded with customer loyalty and trust (Kori et. al., 2008). CSR offers benefits both internally and externally to the organizations involved.

The business case of sustainability has been a focus to many scholars and professionals. It highlights tangible and intangible benefits of environmental and social sustainability activities in organizations (Dyllick & Hovkets, 2002). In other words, it is the practice of creating a value for sustainability practices. CSR has been known for its various benefits and constructive outcomes. Studies show a positive relation between organizational social/environmental performance and organizational financial performance (Thorpe & Praksha-Mani, 2003; Eweje, 2011, Tang et. al., 2012). In addition scholars argue that CSR can improve sales, reduce costs and risks, increase stakeholders’ loyalty and trust, boost image and brand, improve human capital, enhance environmental practices, investments in social and economic development (Thorpe & Praksha-Mina, 2003; Nijhof & Jeurissen, 2010). All these tangible and intangible benefits are crucial and helpful for SMEs survival and competitiveness, so CSR helps in enhancing organizational success.

Ergo, there are many influential factors for SMEs to work sustainably. The main reason that drives SMEs to commit to CSR practices is when CSR initiatives mirror the owner’s personality, values and the strategic insight for the future of the organization (Inyang, 2013; Andres et. al, 2012). Besides the pressure internal and external stakeholders exert on SMEs, there is a special bond formed between owner and internal stakeholders due to the size and structure of SMEs (Kechiche & Soparnot, 2012).

External stakeholders such as competitors, NGOs and the society they live in all affect CSR within organization and play an important role in its implementation. Nevertheless, there are many constraints for implementing CSR within SMEs. Firstly, this is due to the lack of knowledge and misconceptions of CSR; secondly, SMEs do not understand the benefits and advantages of applying CSR within an organization, and lastly, they lack the necessary resources, time and money for the implementation of CSR activities.

It is important to mention the stakeholders since they played a major role in the development and evolution of CSR. Stakeholders include all employees, customers, suppliers, creditors, shareholders, governments, and the society overall (Dixon, 2014). Therefore, stakeholders are individuals affected by the organization, so they could be considered inner or outer of the organization (Shnayder, 2015). According to Norman and MacDonald, “corporate success should be measured not by the traditional financial bottom line, but also by its social/ethical and environmental performance,” (Ekwueme et. al., 2013). This project will utilize Freeman’s definition of stakeholders, which is “any individual or group of individuals who can affect or is affected by the achievement of an organization’s objectives” (Kechiche & Soparnot, 2012).

Today, human capital is considered an important competitive weapon; CSR is used to retain and attract talent (Quinn & Baltes, 2007). When organizations work ethically and focus on human capital, they will be able to catch the attention of talent. In addition, it is also known to motivate and engage employees by increasing their confidence whilst it increases their satisfaction and trust into the firm (Nair & Sodhi, 2012; Quinn & Baltes, 2007; Szcznowicz & Saniuk, 2014; Dhanesh, 2014). CSR can strengthen the bond between the organization and its employees (Dhanesh, 2014); also

the positive relations with employees spring innovative behaviors (Gaudencio et. al., 2014). CSR is an important driver for the engagement of employees.

Engagement is especially essential for SMEs because it can gain talented employees that are a competitive advantage nowadays. Engagement is considered an important factor since it may help the organization by decreasing employee health problems, turnover intentions, exhaustion, distrust, and increasing professional efficacy (Barnes, et al., 2014).

In CSR literature, not much attention has been paid to employees in relevance to other stakeholders (Valentine et. al 2014). How employees perceive CSR in their organization is directly linked to their loyalty, attachment and retention (Lee et al, 2011). Engaged employees are driven, dedicated and passionate about their jobs; they are fully committed, emotionally and intellectually, to the organization and groups (Bedarkar & Pandita, 2013). They go an extra mile to do the job and exert extra efforts to contribute to the success of the organization. Engagement has shown a positive link with employee retention, productivity, safety, customer satisfaction and loyalty (Swarnalatha, 2013; Sinha & Trivedi, 2014). Moreover, employee engagement is considered an important factor for innovation and competitiveness (Sinha & Trivedi, 2014). Which is another important reason for companies to consider CSR.

There is also an opposing view, where some argue that CSR is a big white blanket that hides the other stained ones (Dhanesh, 2014). Since some say that CSR is used to escape the unethical and illegal activities companies could be involved in (Vlachoset et. al., 2013, Bazilier & Vauday, 2014). Many companies implement CSR initiatives that benefit their brand and image, forgetting to align it with the issues and

needs of their community. There is a mismatch between companies' CSR activities and the public interest (Fooks et. al., 2013). Friedman asserts that companies use CSR only for profit maximization, since this is their only interest (Jamali, 2008). CSR may have some disadvantages and some will take the advantage of its advertisement power, but CSR plays a role in encouraging companies to make their working practices more sustainable and ethical than before. This mix of knowledge and different practices is important for the evolution of CSR and it gives flavor of its importance in today's business success and effectiveness. According to Slaper and Hall, "this vogue around the measurement and the different synonyms can be strength because it allows a user to adapt the general framework to the needs of different entities different projects or policies or different geographic boundaries" (Ekwueme et. al., 2013). Organizations should report and market their CSR activities since it encourages other companies to work sustainably too and it translate the transparency stakeholders demand (Vancheswaran & Gautam, 2011).

The difference in CSR concepts and definitions shows communalities:

- CSR is voluntary and goes miles beyond laws and regulations
- It takes into consideration aspects other than financial values and profits
- It emphasizes on the relation between different stakeholders and the organization especially external and internal ones.
- Companies should be responsible of their different impacts (environmental and social) and try to work sustainably.
- Companies should improve the social life of their stakeholders and take care of the society they are in for future sustainability

- Companies should preserve the environment and take into consideration future generations

There is no single globally accepted definition of SMEs. The EU definition of SMEs refers to firms with less than 250 employees with a turnover of up to 50 million Euros. Furthermore, in the US, SMEs account for the vast majority of firms and approximately half the gross domestic product (GDP), and is defined as any enterprise with fewer than 500 employees. While in Lebanon there is no specific definition for SMEs; but for the use of this research we'll use the definition of SMEs that was recently adopted by the Ministry of Trade, which combines the annual turnover and number of employees: "Less than LBP 25 billion and less than 100 employees," (Khoury, 2013).

The hotel/restaurant and telecom sectors have been chosen for their various contributions in Lebanon. The service sector accounts for 70% of the national GDP according to the Ministry of Trade, tourism, including hotels and restaurants, contributed approximately 20 per cent to Lebanon's GDP (Khoury, 2013). The Lebanese economy depends on this sector since it is considered one of the most developed sectors in Lebanon (Ismail 2013). Even though this sector plays an important economic and employment role research involving this sector is limited (Nyahunzvi, 2012). Despite its importance, tourism, including hotels and restaurants, can negatively impact the environment (Nyahunzvi, 2012). Lebanon relies and is empowered by its services sector, which makes it important to consider for this research.

Whereas the telecom sector, which includes voice, video, and Internet communications services, is a fast growing sector. Telecom is becoming an essential service for every person, and the business life specifically is becoming very reliable on

phones and Internet. Information and communication presents an organization with many new opportunities. It has shortened distances, facilitates data transfer, diminished cost and increased efficiency for organizations (meetings, data transfer in seconds, buying and selling transactions, communication between suppliers, new markets, etc.) (Kori et. al., 2008). So due to the important role the telecom sector plays, it has to stay updated and help organizations with innovation and development (Kori et. al., 2008).

In Lebanon the telecommunication sector went through many tribulations since the civil war and the Israel war in July 2006, as well as the ambiguity of the Lebanese political regime (Jamali, 2003). Since then the government has been trying to modernize the infrastructure of the telecom network to catch-up to the advanced global technologies. However, the restructure of the sector is slow due to corruption in Lebanon and the monopolization of the sector by the Lebanese government. In late 2010, Internet and wireless broadband services were provided to both residential and corporate users by 30 licensed Internet service providers (Idal, 2012). This sector requires a lot of energy consumption and it emits a lot of waves that causes a great deal of pollution (Zoghby et. al., 2014). According to the United Nations Conference on Trade and Development (UNCTAD), nearly 37 % of the Lebanese are using Smartphone (Idal, 2012). So telecom services are becoming more important and essential to people's everyday lives.

They are both important and play an influential role in peoples' life and the nation's economy. These sectors should be held responsible for their activities, which impact the environment, and the way they treat their employees, so CSR initiatives should be implemented within these companies (Cochet & Vo, 2012). For these reasons, the telecom sector and hotel/restaurant sector have been selected to gauge and understand

CSR practices, and to spread awareness of the importance of CSR for their survival and success.

Many studies highlight particular activities of SMEs sectors to identify the characteristics of CSR. This study will add to the variety of research since it is considering the telecom and hotel sectors, which have earned less interest in the Lebanese SMEs CSR relationship research. This research will also provide comparisons between these two sectors in order to identify whether CSR activities pattern differs from sector to sector. So, why is CSR so popular today?

Things have changed from when the only concerns and plans of companies was selling their products and attaining customer satisfaction to gain profit; nowadays, they need to integrate people and the environment into their strategies (Quinn & Bates, 2007). The importance and increase of CSR initiatives were launched for various reasons. One of these reasons is the role of international agencies in enforcing policies that target CSR activities (Jamali & Sidani, 2011). These regulations were formed after many crises that took place in the past, such as Enron, Nike, Nestle, and WorldCom cases, which caught the public's attention (Raynard & Forstater, 2002; Dixon, 2014). Stakeholders played a major role in the formation of the CSR ideology, by forcing companies acting irresponsibly to shut down (Raynard & Forstater, 2002).

The awareness of the impact organizations has on the environment also encouraged CSR activities, especially towards the end of the twentieth century (Ekwueme et al., 2013). Even though the environmental issues are the least worries to organizations, many environmental crises is occurred, such as the deep water horizon in 2010 the Chinese smog crisis, climate change, air & water pollution, etc. (Shakeel,

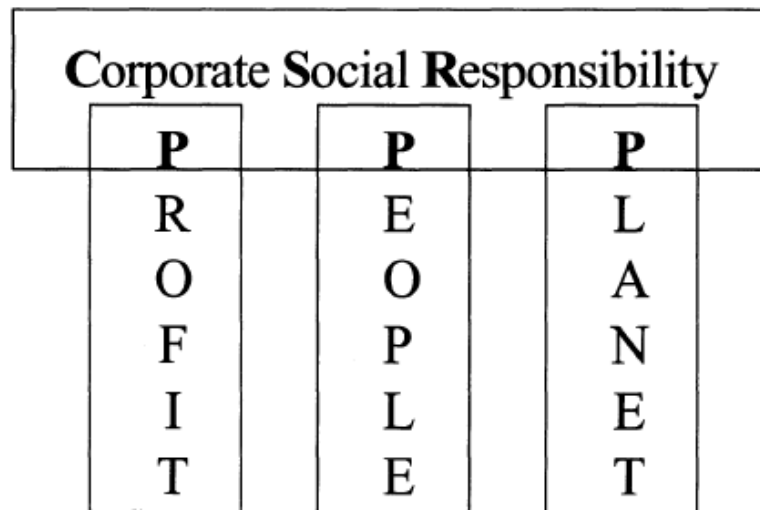
2015). However there are many international NGOs that make it hard for organizations to overlook the environmental issues caused by their practices, since they have made it transparent for other stakeholders. Moreover media and technology has played a major role in transferring information within seconds, which could affect the reputations and image of companies; it has also made the comparison between organizations possible and viable. Every organization should take responsibility for their impacts, actions and performance. For organizations to survive and succeed they have to listen to what the stakeholders are asking of them. But organizations should become environmentally efficient since it reduces cost, satisfy stakeholders and especially customers that understand the environmental protection and it would make things easier for regulation approvals.

The concept of CSR has become very important and it's dominating the literature with its concepts, measurement and various influences (Gaudencio et. al, 2014). There are many assessments and dimensions for examining CSR practices. CSR has developed from an economic conception to a strategic practice ensuring societal and environmental sustainability (Jamali et. al., 2006). There are four components of CSR as identified by Carroll (1979): economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. In addition, Porter and Kramer (2011) introduced CSR as CSV (corporate shared value) where economic and societal benefits are relative to cost. The main focus of this study is Ellington's Triple Bottom Line (TBL) concept. Refer for Table A appendix A for further definitions.

Triple bottom line has three values: economic, environmental and social aspects. Elkington (2004, p 3) describes the triple bottom line as "an inevitable expansion of the environmental agenda" that "focuses corporations not just on the economic value that

they add, but also on the environmental and social value that they add – or destroy.” It is also known as the 3P’s: people, planet and profit (Slaper & Hall 2011). It is a new way to measure corporate performance adding the environmental and social aspects to the financial one in order to achieve sustainability (Slaper & Hall, 2011; Ekwueme et. al., 2013). The TBL framework is mostly being used for reports due to its transparency, flexibility and user-friendliness (Sridhar & Jones, 2012). TBL is flexible; each company can alter the way they measure the categories according to their own specifications and their specific impacts (Slaper & Hall, 2011). This concept helps organizations meet different stakeholders’ expectations, strengthen relationship bonds and it is known for its long term profitability (Elkington, 2004; Slaper & Hall, 2011). The power of TBL lies in its ability in changing organizational behavior (Slaper & Hall, 2011).

Each dimension has its importance and different measures. The economic aspect is concerned with the flow of money, profit of the organization, its wealth and health, which are calculated through return on investment and shareholder values (Slaper & Hall, 2011; Shnayder et. al 2015). The environmental aspect focuses on organizations’ impact on the environment, such as energy consumption and savings, pollution reduction or production, sustainable sourcing, to conserve the planet for future generations (Slaper & Hall, 2011; Shnayder et. al 2015). Last but not least, the social aspect, which involves community, region employees and relationship with stakeholders, any individual whose health or safety, is affected by the organization’s decisions and activities (Slaper & Hall, 2011; Shnayder et. al 2015). The only problem with this framework is that it is hard to measure some of its dimensions. But many tools have been adopted, such as ISO 26000, GPI and Global performance.



Source: Erasmus University, Wempe & Kaptein
 Diagram 1: TBL Concept:

Therefore, the focus of this thesis is the CSR activities implemented in SMEs within the hotel/restaurant and telecom sectors using the triple bottom line concept. Moreover, it will compare the CSR activities of the two sectors to observe how each translates CSR and identify the differences and communalities. It will also show the strength of these sustainable activities in each sector. This thesis will be a contribution to this topic and will broaden it by taking into consideration the way employees view their organization's sustainability actions, moreover, it will also show the relationship between the different dimensions of CSR and engagement. The study will identify which CSR dimension has the greatest effect on employee engagement. In addition, it will give an idea of the different CSR activities that are a good fit for SMEs since they have a different composition from large organizations (Cochet & Vo, 2012). Lastly, it will serve as a reminder for SMEs on the importance of CSR to their success, survival and development.

Please refer to the table A in appendix A, which summarizes the different CSR concepts

This research will answer the following questions:

1. How does CSR differ from sector to sector? Their knowledge, activities and constrains?
2. What influences and drives CSR in SMEs?
3. What are the constraints of CSR implementations in SMEs?



Diagram 2: Summary of Different Factors that effects CSR in SMEs according to Literature Review

CHAPTER III

METHODOLOGY

3.1. Sample:

A sample of 14 companies will be involved in the study; seven from Hotel/Restaurant sector and seven from Telecom sector. They will be chosen randomly from the aforementioned sectors identified earlier. The information about the companies will be gathered from websites and by using public sources. Interviews will be conducted with the owner of each enterprise, chosen from the different sectors. Consent will be taken from the employer and employees prior to taking any action. Participants will be assured anonymity.

3.2. Targeted Subject:

Owners: The information of the organization will be collected from research done by using public spaces such as the World Wide Web. After obtaining the contact information, the owners of the SMEs will be contacted via telephone to inquire whether they would be interested in participating in the research and to schedule an interview at a location of their preference. The interview will be within the company space in a private setting where there will be no interruptions and/or the transfer of information of the interview itself. The interview will be voice recorded in order to be transcribed and coded later. For anonymity reasons owners will be referred as Manager 1, Manager 2 etc. And companies will be also referred as Company A, Company B

3.3. Research Methodology:

3.3.1. Method:

First there will be a literature review on the subject of CSR in SMEs. And some previews of the companies. The method used in this study will qualitative method will be used:

- Qualitative will be used to identify the SMEs' practices in each sector and to compare practices. Another reason for selecting the qualitative method is to identify the perception of the owners/managers since they play a major role in SMEs' businesses by spreading their values and views, and lastly to get a clearer understanding of the topic. The interview will be conducted with the owners/managers of the organizations. Furthermore, the qualitative methodology gives depth to the study; the selected questions to identify the influence of CSR in these organizations, difficulties SMEs face when implementing CSR, and to identify the various CSR practices available and be able to find a pattern between the same sectors or differences between the different sectors.

The advantage of using this method is that it gives in-depth and valuable insights to the research question proposed. Therefore it will provide a holistic overview of the CSR activities constraints and influences of the proposed sectors (Hotel/Restaurant & Telecom) for comparison.

CHAPTER IV

ANALYSIS

4.1. Data Collection Summary:

First of all, trying to set up interviews was not an easy task; many cancellations and rejections took place. Managers were uncooperative, so due to this situation the study was affected resulting in changing one of the assigned sectors. The less accessible sector was Telecom; consequently it had to be replaced with a more feasible one in this case copy/printing sector. As a result, the new comparison will be between the restaurant/hotel organizations and printing/copy center organizations.

Copy printing centers were chosen for numerous reasons. In Lebanon there are around 338 companies, which mean it contributes for 10.11% of the total industry sector (IDAL sector in focus). Copy centers in Lebanon are mostly small and medium enterprises. Printing activities are mostly commercial, such as newspapers, books, leaflets, etc., and for industrial such as packaging. Some of these activities are exported, which contributed 3% of the total exports in 2015 (IDAL sector focus). We live in an era where advertising is very important; especially print advertising, so it is important to study these companies and the way they conduct business and get them involved in CSR activities.

Moreover, copy centers have a large impact on the environment and the society too. Everyone plays a role in preserving the environment since hazardous pollutants have had a great impact on the globe causing acid rain, ruptures in the ozone layer, air and water pollution, etc. The heavy machinery used consumes large amounts of

electrical power, which in return produces pollution and losses of primary materials, such as fuel gas. Working in a copy center could be exhausting and full of pressure, so it could be dangerous to one's health since employees are exposed to many hazardous wastes (ink, odors, heavy lifting). There are different types of wastes produced by copy centers, such as unused paper, excessive cuts, and empty ink cartridges. Ink is a hazardous material if it is mishandled or not used with the proper filters; the open area can also be dangerous to any person working around the machinery and is inhaling the chemicals and toxins being emitted. Paper, which is considered the most important and main material for printing, is one of the main reasons for deforestation (Moger, 2006). Deforestation means loss of forests, mainly trees, and we all know how important trees are for the survival of humanity, since trees provide oxygen and purify the air, soil and water (Moger, 2006). It is very important to preserve forests since they produce oxygen and purify carbon dioxide (CO₂), which is one of the anthropogenic greenhouse gases (GHG) (Mezher et al., 2010). Therefore, for these various reasons we chose to study CSR within these organizations.

4.2. Interview Insights for Hotel Restaurant Sector:

4.2.1.Observations:

These are personal insights, which were drawn from side chats and the interactions of employers. It seemed as the knowledge and understanding of CSR differed from owner to owner according to their experiences; many who were familiar with the term CSR were either fresh graduate students who have taken a CSR course and were aware of the meaning and various CSR activities within their organization. In

addition, business owners who have worked for big companies or abroad were exposed to CSR before becoming entrepreneurs themselves. There is a good understanding and awareness of the importance of environment protection, but I do not think that all organizations' activities match this awareness. CSR activities are still very minimal in SMEs and are still considered secondary issues that aren't integrated in their day-to-day activities. They feel victimized and appeal to the government, municipalities and NGOs to help them initiate and implement a CSR strategy due to the economical recession in Lebanon. CSR is considered as any activity that is done when organizations are making profit and not as a strategic partner that would help in the maximization of profits; furthermore, all CSR activities are self-initiated activities.

4.3. Deducted from Interviews:

4.3.1. Overview of the Hotel- Restaurant Sector's Interviews:

Few of the hotel owners were familiar with the term CSR, while most of them required a prior definition of the word, so this concurs with the literature review that SMEs are not familiar with the terminology. Most participants showed interest in CSR activities and found many advantages for social and environmental activities; most were aware of the importance of CSR and its advantages and they all agreed that these activities should be initiated and implemented. A few participants viewed CSR as a financial burden, or feared that society would not appreciate their activities and hard work. The main reason hotels and restaurants are unable to engage in CSR activities is due to the lack of resources, knowledge and the organizational financial factors attached to CSR initiatives within these organizations. The hotel and restaurant sector

relate profit and company wealth with CSR activities, for example, Manager 1 stated:

“If we are not able to pay salaries to our employees, how can we help society?”

Manager 2 claims CSR *“need a lot of money in order to be implemented. We have tried to implement it in the past, but due to the large expenses and organizational losses we had to give up on environmental activities”*. Therefore, for these employers, CSR could only be achieved if the organization is wealthy and making profit, otherwise it cannot be taken into consideration.

For these companies, the word sustainability was always associated with the success of the company, and many other terms, like *“staying at the peak,”* Manager 6, and *“not go bankrupt,”* Manager 5, except for one company that associated sustainability as work that goes beyond profit and sustains the world for future generations, Manager 7. This interview differed from the others because the owner had taken a CSR course in university, which made him aware of the importance of CSR and applying it in his business.

According to the interviews, the main problem these companies face is Lebanon’s economic situation. The word economy was mentioned and repeated several times in all of the interviews, which shows its importance. This aligns with the theory that SMEs work on a day-to-day basis and are focused on survival. Another problem was the lack of support from external stakeholders, such as the government, municipalities and even NGOs. Some organizations looked to NGOs as guides for their CSR activities, so they blamed NGOs for their lack of support and direction. Most companies were suffering because their work is being affected by the economy that they can barely pay salaries to the remaining employees. The government is blamed by all organizations, since it does not provide them with the proper support; lacks proper laws and regulations that are

tailored to these SMEs, especially during the economic crisis that is taking place in Lebanon. This is making it hard for CSR to even be considered by SMEs. All their focus is concentrated on surviving this crisis and being able to go on. All their actions are directed to the daily challenges they are faced with and trying to accommodate the quickly changing environment.

This shows the importance and the influence SMEs owners, all decisions are taken by the owners who are consulted by family members or their most trusted employees. Society also has an influence on the decision-making of the owner. However, it was surprising to see that all organizations have acknowledged the importance of the environment and have implemented some environmental activities. SMEs are aware of their environmental impact, which is a positive step; what mostly affects them is the interest of the people in the environment, their awareness and the culture; hotel Manager 3 said, “since we are in the mountains the environment is one of our touristic treasures, so this maybe an important factor since it affects their business and work. Manager 3 affirmed: *“Our beliefs in the environment importance, in the mountains we care and would like to maintain the environment”*. But their environmental activities did not match their level of enthusiasm and clear awareness. The environmental activities were small-scale activities, such as reducing waste by recycling and “reducing energy consumption by using LED lights in the rooms,” claimed Manager 1. *“We started recycling; all the motors have filters and converters that help environment. We don’t use the normal diesel oil we use the green”* stated Manager 6. *“I care about the environment, I try to keep things green, so all my balconies and entrances are filed with plants and greenery it helps the environment and gives customers a relaxing mood that is how I feel. In addition to the things mentioned*

before. We also plant a lot; we find it very important to do so and it helps reduce pollution,” according to Manager 4. Manger 5 stated, *“We help the environment throughout the cleanliness of the kitchen and the restaurant lightings.”*

What was surprising was that their relationship with the suppliers was described as normal and business relations only. They know that they are supplier’s customers and that the suppliers keep them satisfied because they also care about their profit, which does not reflect the claims in the literature review; therefore, it seems that hotels and restaurants work in different ways. In the literature, they always describe the great relations SMEs have with suppliers and their special bond; in this study it didn’t seem that important. According to Manager 4 this is *“because they are companies that are fighting for you to win you as a customer.”* Meanwhile Manager 2 also said *“In the end, they are companies and they care about profit, and they care about the quality of their items to make profit, so it’s a business relationship.”*, While others described their relationship with suppliers as “good, but nothing special.” Even Manager 6 clarified that *“suppliers normal they are a company, so they also have their own interests which is more of a business relationship.”* Whereas, according to the owners and managers of SMEs, the employee-employer relationship was always described as a very good relationship, but according to the stories gathered during the interviews, this relation was only good for their benefit. Employees had loads of work, long shifts and were sometimes replaced by foreign employees who settled for lower salaries. For example, Manager 4 said, *“For example if we have three shifts for the reception, if I want to bring three Lebanese employees that would cost me \$2500\$ per month just reception but instead we have two Syrian employee ,who work for 12 hours, which cost less than \$1000 for\$ both it is something I am not happy about but this would be better than not*

being able to pay my employees” Manager 2 asserted that even though *“the government ask for the foreign employee to be under the company’s name we recruit some that are not in that area we surpass governments”*. Customers play an important role in identifying CSR activities within organizations, since they want their satisfaction as a service company.

The CSR activities were divided in two categories: environmental and social (refer to Table B, Appendix B). Most social activities are considered as philanthropic deeds and sponsorship as studies show are affected by values, beliefs and culture. Like giving money and sponsoring local events and supporting NGOs. Most of the owners/managers could not relate CSR with profit making even though the interview questions tried to link these two activities together they couldn’t. They saw CSR activities as humanitarian activities, helps achieve self-perfection, and for other self-achievement and that what makes these activities sincere and self-derived so they don’t appreciate and realize the importance of strategic CSR as a profit maximization helper.

In summary, most owners do not have a clear understanding of CSR, but most consider it important and believe that organizations should initiate such activities. The main constraints of CSR within the hotel/restaurant sector are: organizational status, the state of the economy where organizations are struggling to survive and pay the salaries of their employees and taxes. Moreover, the lack of proper implementation of CSR activities is due to the lack of support from external parties, such as NGOs, government and municipalities. The linkage of CSR with profit and wealth narrows their views of CSR. Being a part of a society, customer satisfaction and owners’ beliefs are the main influences for CSR activities within these organizations. The activities mentioned were

mostly environmental and social; only one company could relate CSR with profit by acknowledging its marketing power. (Refer to Appendix B table B)

4.3.2. Conclusions of Template Analysis:

The study focuses on three aspects of CSR, the execution of various activities, constraints SMEs are faced with and the various influences that impact CSR within SMEs in two types of organizations: the hotel/restaurant sector and copy centers. CSR activities in hotel/restaurant sector are divided into three different categories: environmental, social and profit. Hotel and restaurant SMEs do mostly social activities, especially philanthropic, since these activities are innate and not for profit purposes, this is very normal since we live in a country where philanthropy is a part of our culture, roots and religion. The Arab region is known for its large donations (Lepoutre, 2016). This result aligns with the research of Cochet & Vo (2012) & Jamali & Sidani (2011). The surprising element is the awareness and the responsibility these organizations have for the environment, since the environment is considered an important aspect for their business. Hotel and restaurants depend on tourists and Lebanon's natural environment unique landscapes are considered a tourist magnet. Moreover, a couple of owners acknowledged the importance of CSR in branding and marketing, but have only taken baby steps towards adopting a strategy. Even though this should be an important aspect for hotel restaurant sector, since customers are more attracted to places that has a good reputation, image and brand (Herbert et. al., 2010). As a result, some owners have realized the importance of environment to their business and have tried to link this to

their humble activities, such as creating a green space around their hotels or taking tourists on hiking trips.

CSR constraints within these activities are divided into internal and external issues. Internally, the lack of knowledge of the true meaning of CSR in addition to the lack of knowledge of the advantages of CSR and how to change it into a strategic weapon. The second and most important constraining factor, according to SMEs, is the financial factor; company wealth is the main reason why SMEs are unable to implement CSR activities. On the other hand there are external constraints that affect CSR within these organizations. SMEs consider the economy recession in Lebanon has had a great impact on their businesses and limiting their CSR activities since they are only thinking of surviving these days. Another important external challenge for the lack of CSR activities within SMEs is government limitations. Limitations, such as the lack of support for small and medium sized organizations in which SMEs believe they need special laws, such as taxes regulations that fit their businesses. Furthermore, corruption in the government also affects companies due to the lack of law enforcement, which allows companies to break laws, such as the mistreatment of employees, without fear of consequences. Another constraint, according to the data collected, is the lack of support from municipalities; many owners asserted that it is the job of municipalities to offer support, safety and guidance for SMEs. SMEs feel lost when it comes to implementing social and environmental activities, so some blame NGOs for the lack of guidance and some believe that they should set standards so that they can follow in their footsteps.

According to Managers the main constraints for implementing CSR were mostly external factors. So it seems that hotel/restaurant managers are blaming their lack of CSR responsibility to external factors such as the Government, NGOs, Municipality and

economic recession. Organizations could overcome these problems if they really engage in CSR. It is true that we are facing many economical burdens and difficulties but CSR is not just about money or philanthropy, there are many CSR activities that could be done without financial needs or with minimal financial needs. Owners should have the awareness of CSR importance especially for the future. Organizations can't sustain if there is no future sustainability for our children.

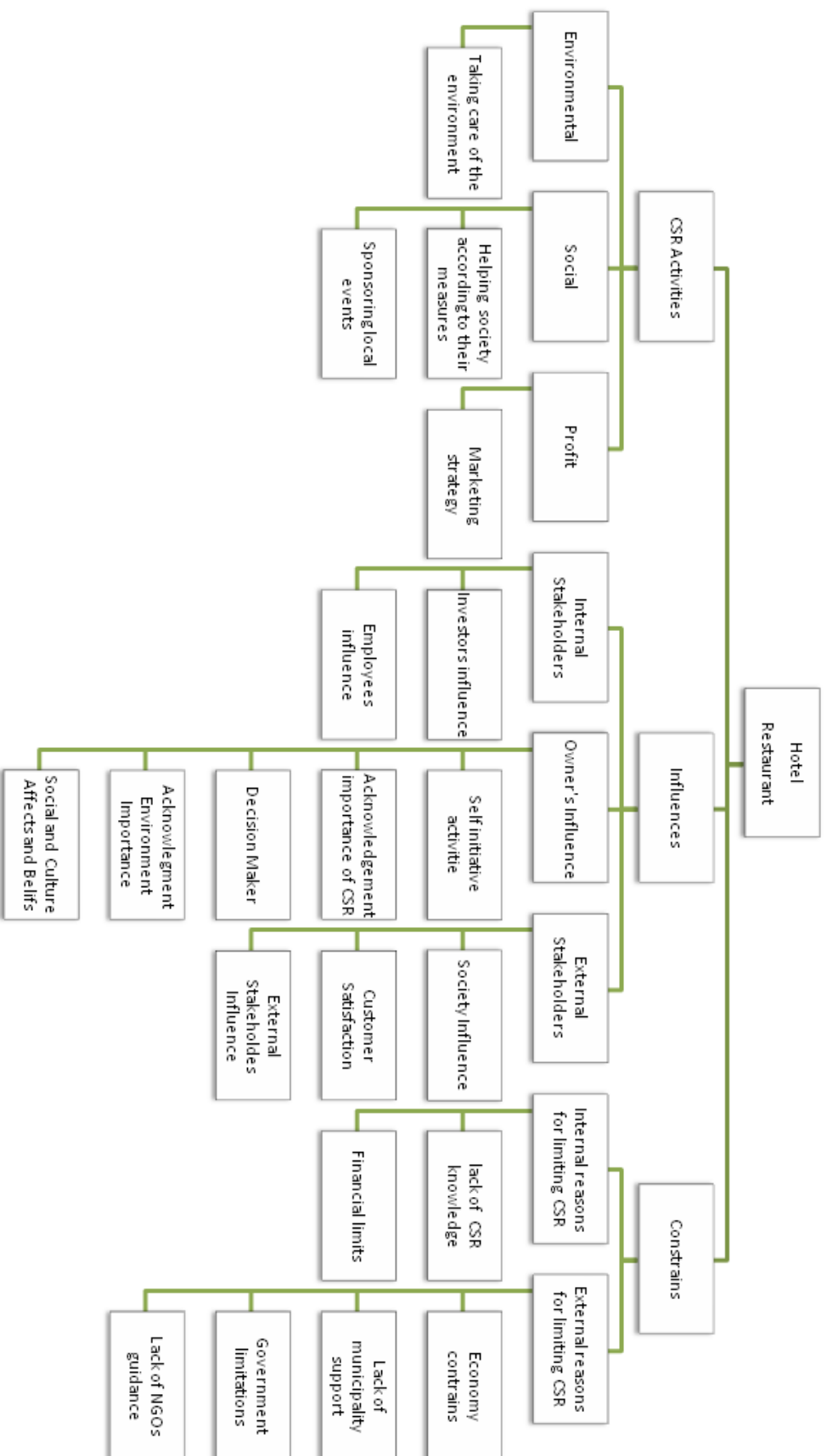
There are many solutions to overcome these mentioned constraints, but first organizations have to really engage in CSR. Here are some examples of CSR activities that could be initiated with minimal cost: social awareness campaigns, engaging employees in some social services work, improving relationship with employees and customers, dedicating a part of sales to a cause or an NGO, sharing skills and experience with unfortunate people, create innovative ways to reuse waste. Moreover, why wait for NGOs to provide guidance; organizations could set up meetings with NGOs and discuss their mutual interest and activities. It is true that the government has many limitations but most CSR activities are considered voluntary and self initiated so CSR activities could be initiated with help of NGOs, and other organizations (partnership on a common CSR activity). It is true that CSR initiatives need some time to be planned and implemented but its benefits will compensate for that time.

What influences CSR in SMEs? There are many reasons behind CSR activities in SMEs. These influences were divided into three categories: the influence of owners, internal stakeholders and external stakeholders. They each wield their own influence and power; internal stakeholders, such as employees, whose involvement is very limited, employers realized the importance of employee involvement in addition to new interesting stakeholder investors. Employees were mentioned because they are affected

by CSR initiatives and investors were important since they had the power of money mentioned by some managers. According to Manager 5 “*Investors are the most influential, each employee, according to their hierarchy, is responsible for different decisions, and the other parties mentioned are not involved since this is an internal decision,*” and Manager 2 added, “*board of directors and the owners, these because they are very important they are the investors.*” The owner has the last say in SMEs, especially when decisions require the allocation of money; these activities were affected by their beliefs, values and the culture they were trying to create and their acknowledgement of the importance of CSR and environmental sustainability as well. Lastly, external stakeholders are individuals outside the company who influence CSR initiatives, such as competitors, customers and customer satisfaction.

Outlining the main themes, the great effect of the economic recession on the seven companies was seen in the repetition of the word “economy” in the interviews’ answers; this is a very important aspect according to the participants because it was affecting their profit, since less money meant a smaller budget to implement a CSR initiative. Their lack of CSR knowledge was also a major constraint to understanding the real benefits of CSR and trying to find ways to use it strategically rather than staying at the philanthropic stage. The participants blame this on government limitations, in adjusting laws and regulations that fit these SMEs and their lack of support, since they did not offer a helping hand during these tough times. They were also looking to municipalities and NGOs for guidance and help directing their CSR activities. The main positive aspect was their awareness of the importance of environmental sustainability for their businesses and humbly trying to implement some environmental activities.

Refer To Appendix C Table C Here is a Diagram summarizing the main themes of template analysis for Hotel Restaurant sector:



Summary diagram CSR within Hotel Restaurant Sector

4.3.3. Overview of the Copy/Printing Center Sector's Interviews:

There numerous differences and similarities between the hotel/restaurant sector and copy/printing sectors. Before comparing these sectors, below is a short summary of the insights gathered from the interviews with the copy/printing centers. First of all, owners were familiar with CSR-related terminology, its various activities and they were more confident when discussing the topic and demonstrating their knowledge and understanding of the concepts. For example, when asked about CSR, Manager 8 stated: *“you are returning something. You are returning part of your profit to the society.”* and Manager 9 *“I know CSR I don't need a definition”* Meanwhile, Manager 10 said, *“CSR is a hot term to not only enterprises, customers, entire society but also for investors,”* and Manager 11 described CSR as *“Well it's kind of a sense of responsibility towards the community and environment.”* So most of the Managers were aware of the CSR-related terminology what it meant as theory.

Thus, they have also realized the importance of CSR to their organizations as a competitive driver and profit booster through marketing and branding. *“Yes, it makes you a player a primary player in society and you gain reputation whether environmental or humanitarian whether for a good cause”* Manager 8 stated, adding, *“it is a marketing strategy that helps with organizational branding.”* The disadvantages included time consumption, and financial and personnel burdens. Sustainability was attached to profit and organizational development in some cases, and some to the real CSR meaning of sustainability, which involves preserving the environment and sustainability for others. For instance, Managers 8, 10, respectively stated: *“it is not about you growing as an entity or as a company, it is you growing as part I mean it's you and the society growing with each other”*; *“We ask our line managers to include a*

statement in their regular reporting procedures on whether they have achieved the environmental and sustainable development targets;” Manger 14 asserted that “sustainable development means sustaining the world for future generations, so we need to be aware of the impact of our business on the environment; Manager 12 claims that *“sustainable means to sustain the planet for future generations, as preserving the environment, and to develop the society around. Improving the society will improve the organization too.”* Managers 9 and 11, respectively, indicated: *“Development is very important; if we progress, then development will too. So, it will have a positive effect on society, the economy, and the people”* and *“You can build a solid base of reputation with time which will increase the trust of clients.”*

Most organizations believe that the government has many limitations and that laws and regulations should be violated to ensure the survival and development of the organization. When the participants were asked about the role of the government, Manager 13 asked, *“Why is there any government in Lebanon?”* Manger 12 agreed with these claims, stating: *“Yes in a country like Lebanon one should, the laws are very old and they don’t serve the organization or even society.”* Manager 11 shared the same views, *“I am sorry to say that in this country, regulations are rarely implemented because they are not tailored for the benefit of the weaker, such as our company, small businesses”* meanwhile, Manager 8 declared, *“You [SMEs] should go beyond laws and regulations in order to achieve things faster and be able to continue in your domain.”* The employees are always the victims of these violations, because the laws that are supposed to protect their rights are not enforced; this is confirmed by Manager 8’s claim that *“since Lebanese laws give the power to the employer over the employee, we don’t pay employees for overtime and we do not enroll everyone in National Social Security*

Fund [NSSF] nor give them maternity leave.” Only Manager 14 mentioned employees in their CSR initiatives *“Employees could benefit from 20% from everything”*

The drivers and constraints differ from company to company. Drivers were mostly related to beliefs, society, culture, ethics, social attachment and belonging. One organization was aware of globalization; according to Manager 10 competition needs *“driver sits power in branding and globalization, in addition easy flow of information and sustainable aspect.”* In their opinion, SMEs are not involved in CSR due to the financial crisis; their ignorance of CSR benefits the various burdens that come with it, such as time and resources (implications), Managers 8, 11 and 14 mentioned these burdens. The lack of support for such activities and failure in adding it to the strategic plan from the start were mentioned too. Manager 13 considered the lack of involvement in such activities due to the owner’s *“cheapness,”* therefore, CSR is only considered to be connected to philanthropic activities. Whereas the reasons that prevented them, as a company, to be fully engaged in CSR activities were the lack of financial resources, personnel, and support of the government and NGOs.

For copy/printing centers, time appeared to be an important factor since it was mentioned by Managers 8, 11, 14. Manager 8 said it was *“time consuming since it needs management. Everything needs time whether it’s an event or a sponsorship.”* Manager 11 shared the same views, stating, *“Well in my small organization I would say time and resources, it could be personnel or monetary;”* Manager 14 highlighted that the *“Disadvantage is that it needs time and employees to be able to work some CSR activities; others could be integrated in the way you do things.”* This constrains it because in this industry these organizations have deadlines to meet.

This organizational type revealed the power of the owner when it comes to decision-making. This was confirmed by the statements made by Managers 9, 13, 11, and 12, respectively, who claimed: “I am the one that takes all the decisions; I am the decision-maker” or “I am the one that takes the decisions;” “self-involvement,” “I see what is most appropriate and achievable for my organization.” Company H was involving NGOs in CSR decisions since there was no government support. In this sector you could see the boldness of owners saying that they are the ones taking decisions and with pride due to their knowledge on the topic and how it affects their organizational activities.

Some of the CSR activities that these organizations were involved in are divided into three categories: environmental, social and profit (refer to Table B in Appendix B). Even though the participants had a great understanding of CSR, their activities were less strategic; the major number of activities was philanthropic, sponsorships and internal environmental activities. In regards to this, Manager 9 maintained, “*Donations, we always donate. We always support the Red Cross that is one of my concepts,*” and Manager 13’s company “*we offer students special discounts*” “*we donate to NGOs, especially the ones that ask for our help, we also have a program that helps students with their tuition.*” Manager 8 stated, “*We sponsor many events and we even sponsor AKHAA football team*” and on the environmental aspect Manager 9’s business “*Collects paper for recycling, and try to always use recycled paper for our work and activities.*” According to Manager 10, “*As for environmental activities as mentioned before, we have also reduced our electricity usage by using led lights.*” Lastly, Manager 11 said, “*We choose to use energy-efficient appliances and light bulbs*”.

In summary, there is a great deal of awareness of CSR-related terminology and the managers are more aware of the benefits that CSR could bring for their organizations, such as enhancing their branding, image, reputation and even increase trust with customers, whereas their activities are considered at a lower level than their understanding, since these activities are not strategic enough and are mostly still at the philanthropic level. Managers are still the dominant decision makers when it comes to CSR initiatives, and are affected by their beliefs, culture and self-initiatives. The main constraints for the implementation of CSR are financial issues and the lack of support.

4.3.4. Conclusions of Template Analysis:

The template analysis demonstrated that copy/printing centers' CSR activities are divided into three categories: social, environmental and profit. The revelation was their knowledge of the importance of CSR as a benefit for the organization in different aspects, such as being a team builder activity. For example, Manager 8 *“we also give them a day off when the event takes place and at the same time we consider it a team building activity.”* As a weapon for gaining customers trust Manager 11 claims, *“you can build a solid base of reputation in time which will increase trust of clients,”* and Manager 14 believes that *“customers nowadays like sustainable products and are more aware of this aspect so you can gain their trust.”* However, they mostly see it as a marketing strategy too. Social activities were categorized as philanthropic and sponsorship, since they were mostly donations, discounts for students and sponsoring local events. For example, Manager 8 maintains, *“we help the locals a lot, especially students, by paying a semester's fees at MUBS University,”* and Manager 12's business *“We donate to NGOs, especially the ones that ask for our help, we also have a program*

that helps students with their tuition.” Each of these activities are related to the business itself or the needs of society, since most copy/printing centers’ relationship is with students, their social activities target that part of society. Lastly, we have the environmental activities, which were related to the organizations’ work or industry, like using recyclable paper, recycling wasted paper or reusing it. Trying to be energy efficient by using LED lights and taking care of the fumes and odors emitted by machinery as supported by the statements of Managers 8, *“In my company I use only the environment products, I buy these products so that employees will use environmental,”* and Manager 13, *“Environment we have already mentioned that by recycling and using environmental friendly machines. We also try to reuse the unwanted printouts.”*

Managers in this sector understood the importance of CSR and saw it as an enhancement for their business value since they could link CSR with different organizational benefits. Some saw it as a weapon that could enhance competition as Manager 8 claims “it makes you a primary player in society and you gain reputation whether environmental or humanitarian whether for a good cause”, while others perceived CSR as a brand image initiator stated by Managers 12 stated “we live in a country where we all know each other we are friends with everyone around us we still have social bonding and in addition our culture believe in helping the society. So when helping the society, sponsoring in events and properly communicating it, people will know and they will advertise these activities because they find them important and essential so that is how you gain advertising and branding” and Manager 9 “people care about these activities so this will help us build a brand” and some knew its power in increasing customers loyalty and trust as Stated by Manager 14 “you can build a solid base of reputation in time which will increase trust of clients” and Manager 11

“communicate CSR you can gain a positive image, reputation which will gain customer trust”. Finally Manager 14 knew how to take advantage and reuse wastes which in return will decrease pollution and cost and yield more profit; Manager 14 claims “Last month promotion was that if customers bring used flex they could take a 20% discount on a new one, this flex will be thrown away and it is hard to be recycled but we have our own ways to reuse it.”. So these managers in some cases really knew how to treat CSR as a win- win practice and an organizational success factor.

The constraints these companies face are divided into two parts: internal and external constraints. Externally, they lack support, especially from the government and NGOs, government limitations and the reaction of the receptors against these activities. Whereas the internal activities are impacted by a lack of knowledge of CSR, financial limits, time, and the manpower needed to implement such activities. These constraints showed the importance of integrating employees and their need, and time in order to implement CSR activities. Managers also stress over how people will perceive such activities and anxiety of people’s ever growing needs and asking for more. In this regard, Manager 8 states that “*another disadvantage would be that some people think that since we have CSR they can take advantage of us,*” adding to this Manager 9 also highlights that “*the whole concept of recycling, environmental protection, etc., all of these things mentioned are new for them, especially the people we are working with.*” So the most important constraining factor mentioned was the financial limitations and government limitations since they were the most mentioned and common within all seven organizations.

The main constraints for CSR implementation according to copy/ printing managers are internal such as the lack of time, and manpower. This is the result of

detaching CSR from organizational strategies, plans and goals, if CSR was integrated in those plans it would be implemented in every activity without feeling burdened by it. SMEs perceive CSR implementation costly, and needs a lot of financing neglecting the various activities that could be done with minimal to no cost.

As for influences, there are many things that influence CSR within SMEs, according to the managers interviewed, the most obvious was their personal beliefs, culture, ethics and self-initiatives. Other internal influences would be employee influence through their knowledge and application of CSR and they are one of the main components that affect CSR success. It is important to raise awareness of the significance of CSR and the different roles it plays in enhancing the proceedings and image of organizations, as well as the role it plays in improving and maintaining the society as a whole. Every organization produces waste and has a negative impact on the environment; organizations seem more aware of their impact and the causes of pollution and they are trying to reduce the amount of pollution they causes as much as they can or know. So this is influencing their various CSR environmental initiatives, it is a start since these initiatives are still trapped within local and organizational boundaries.

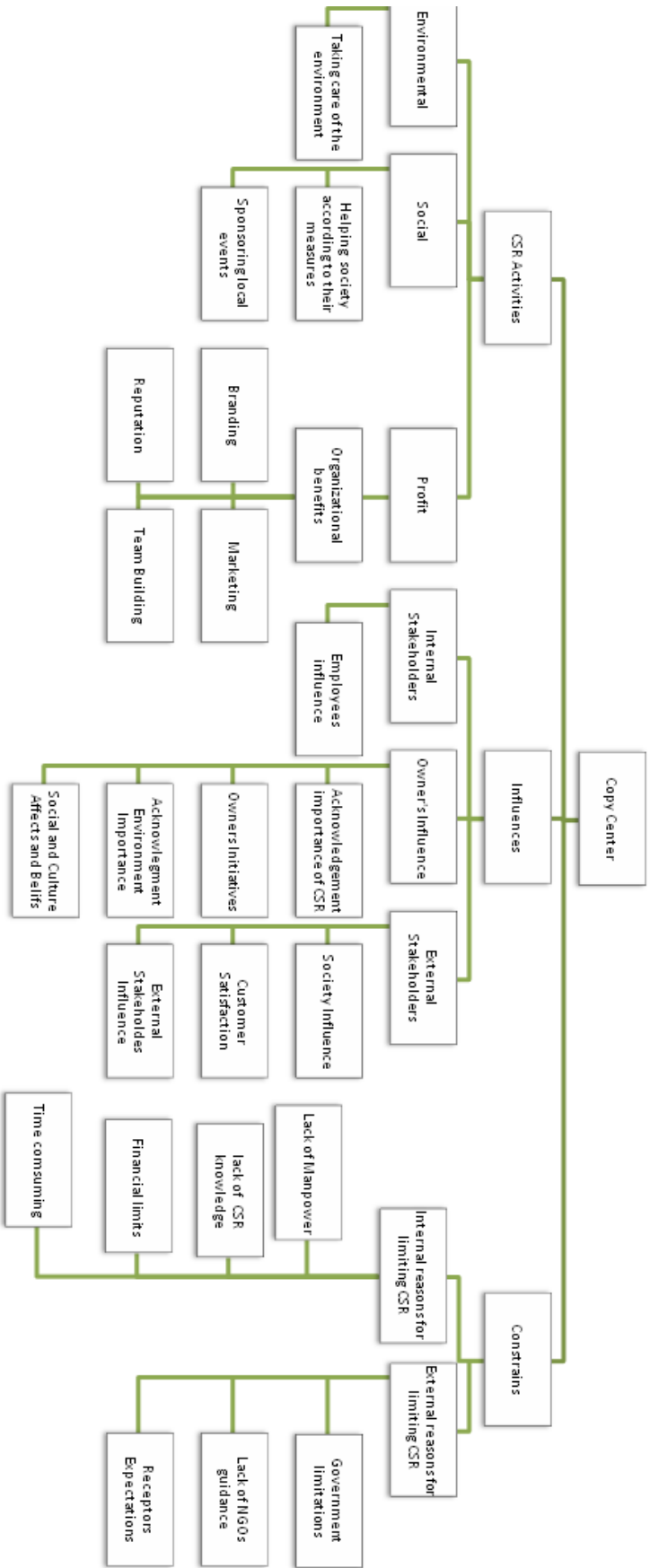
Influence may also come from outside pressures, such as the importance of customer satisfaction through satisfying their beliefs and needs; according to Manager 8, *“With the customers, we do CSR that targets and satisfies our customers. When we were thinking about planting trees, and we thought about naming each tree after a customer’s name.”* Furthermore the pressure from the society and external stakeholders can have an influence on their CSR initiatives.

In conclusion, most Managers are aware of the meaning of CSR and its advantages, but most of their activities lack the strategic part of CSR, since it is still

centered on philanthropic activities. The environmental activities mostly focus on recycling paper and they neglect to address the heavy machinery that uses a lot of energy and are not reducing their usage of energy. CSR seems like a costly initiative and a burden to many, since they consider it to be costly and financial implications were always mentioned by all the Managers. The views, beliefs and power of owners always trumped the power of external influences; they also seem to have all the power in selecting the CSR activities and employees are considered the implementers of such activities more than initiators or helpers. CSR is becoming more popular with each passing day, however, the managers and owners need to know how to take advantage of CSR by being more strategic.

Refer to Appendix D Table D

Here is a Diagram summarizing the main themes of template analysis for Copy/ Printing sector:



Summary Diagram of CSR within Copy/printing centers

4.4. Comparison of the Different CSR Activities within the Two Sectors:

After analyzing each of the sectors, we find many similarities and differences when it comes to CSR practices, constraints and influences. Firstly, when it comes to knowledge of CSR-related terminology there is no doubt that copy/printing center managers had more knowledge and were more familiar with real meaning of CSR and sustainability, while most restaurant and hotel managers were not familiar with CSR-related terminology, and most needed the definition of the word and linked sustainability to their organizational health and success only.

When it comes to the different CSR activities, both sectors seem to have an interest in social and philanthropic activities since they make donations without any profit gains, which is considered a cultural must; what varies is the different activities or interest. For example, hotel and restaurant activities are more about community, food, and donations to NGOs; meanwhile copy/printing centers lean more towards students' needs. Environmentally, both seem to be aware of the importance of environmental sustainability, which could be a result of globalization and the fact that people becoming more aware of this issue which maybe affecting this activity more than the sectors' specialization, however this needs further study. Both partake in recycling activities, sponsoring local environmental events and, in their own way, trying to find solutions for their own waste management. The hotel and restaurant sector seemed less aware of the benefits of CSR as a profit factor and/or the positive impact it could have on an organization's brand image, reputation or even earning customer trust. Whereas copy/printing centers are well aware of these elements of CSR, but a few of their activities translate to the real strategic use of CSR.

Companies N, L, H, & J, are starting to take advantage of CSR and using it strategically with:

1. Company H: Green you screen event, which was created as a marketing strategy to enhance its reputation and raise environmental awareness.
2. Company N: Offers on special environmentally-friendly papers and part of the profits goes to environmental organizations.
3. Company L: Offers a one month promotion where customers can bring their used flex (a type of paper used for outdoor printouts) and get a 20% off a new one, this flex would normally be thrown away and it is hard to be recycled, but they have our own ways of reusing it.
4. Company J: Ask their line managers to include in their regular reporting procedures a statement on whether they have achieved the environmental and sustainable development targets. Similarly, the board of directors should receive periodic reports from senior management on whether these objectives have been achieved

These activities are considered strategic since they are both good for society and/or the environment and the organization as well.

Hopefully in the future these kinds of activities would increase and people will become more aware of the profit-gains that come with it, as well as sustaining the world. However, at the same time copy/printing centers appeared more advanced when it comes to implementing CSR activities since some are strategic while in hotel and restaurant the activities are still innate.

When it comes to the main external constraints, both sectors view governmental limitations as a major constrain. Limitation in supporting their CSR activities, a lack of enforcing laws and regulations that would benefit SMEs and the lack of doing a proper job due to governmental corruption. The second common constrain is the lack of guidance and support from NGOs; both sectors believe that it is the role of NGOs to drive their CSR activities. There also seems to be different external constrains in each sector. Copy/printing centers are concerned for and stress over how their activities are received by the public; this was not a concern for hotel/restaurant managers since they had other issues to be concerned with, such as the economic recession. This was the main reason for the sector's lack of CSR implementation, in addition to the government and NGOs' lack of support.

The internal constrains they both agreed on were the importance of finances when implementing CSR and all 14 Managers brought up this issue. Another important and common issue would be the lack of knowledge of proper CSR and its organizational benefits. In addition to this, only the copy/printing center sector saw time and manpower as constrains for their CSR activities. Some copy/printing companies found that it would be easier to incorporate CSR from the beginning rather than waiting until later to include it in their strategy.

When it comes to influences they seem more common, the main influence would be the owner's influence, their beliefs/perceptions/ knowledge and awareness of the different aspects of CSR. Their awareness of their different environmental and social impacts and their awareness of the environmental impact are also a common reason for CSR. Employees also influence both sectors since they consider them part of the

organization and main contacts with customers. Customers are another influence for the organization's CSR activities since both sectors care about their customers, so they try to accomplish their needs and try to take into consideration their feedback. But there are also some differences for hotels and restaurants, such as the role of investors in their CSR activities as was mentioned by some Managers. Copy/printing centers seem to care about society; it has a greater impact on their CSR activities more than the other sectors.

So it seems that sectors could affect CSR activities and how it is perceived according to this study even constrains and influences could be different, but, of course, further analysis is needed and research for different sectors and organizational types in order to support this proposal and the results.

Summary of Main Similarities and Differences:

Refer to Tables E Appendix E, F appendix F, G Appendix G

4.5. Limitations

As every study this study has some limitations that should be taken into consideration for future researches. The select of only two sectors in a single country limits the generalization of the study and only take into consideration their perspectives. This study answered the calls of previous literatures recommending such comparisons to take place, so this study filled the gap and the findings encourages for further investigation. There are many literatures made for single Sectors CSR activities so a comparison between literatures could be also made. Therefore prospect studies should

combine and compare different sectors in different countries to form a more general conclusion.

This study uses Triple Bottom Line tool to measure CSR within Smes, other tools could be also used and comparative results could be done. There is also the need to take other stakeholders' perspective such as employees to see how they perceive their organization and if it matches owners' views.

4.6. Recommendations

SMEs play a major role they are still not aware of. Their economic and labor power should be strengthened by CSR. Government and the municipalities could play a great role in helping and supporting SMEs by understanding their special combination structure and needs. There should be special programs and laws altered to these organizations so that they will be encouraged to work in a more strategic way combined and mixed with CSR. Moreover some awareness CSR campaigns should be conducted by NGOs to all SMEs owners so that they have the proper know how tool for CSR implementation and understand CSR business importance and benefits. SMEs need a little external help in order to improve their CSR practices.

On the other hand, SME should also try to engage more in CSR activities. They could set regular meetings with NGOs for guidance and direction for their CSR initiatives. SMEs should also be aware of the social needs and their interest and try to integrate them through their strategies. Alas they shouldn't neglect their employees'

needs and they should communicate CSR more within the organization and integrate those employees in order to create a CSR culture within the organization.

SMEs should also understand the importance of CSR to their bottom line. Many cases have shown that being eco-efficient has reduces costs either by reusing waste or being energy efficient. Many organizations have created innovative to ways to produce their products more efficiently. Being able to understand different stakeholder's needs and demands will enhance overall organizational quality. First, motivated and engaged employees will be more productive and innovative. In addition knowing customers need and demands could yield to more attractive and satisfying products. Standards and regulations will always be there, if not they will increase with time, so CSR will be the key to cope and eliminate many problems with international standards.

CSR can benefit the whole community and in return the organization will enhance too. The study shows many organizational direct and indirect benefits. CSR will engage employees, increase customers trust and loyalty, increase productivity, enhance reputation, gain competitiveness advantage, reduce risk, enhance relations with stakeholders and increase sales. So what are SMEs waiting for in order to implement different CSR activities?

4.7. Conclusion

This study focuses on CSR in SMEs their different activities, the various influences, the different factors that constraint these activities and its effect on employees' engagement. First a literature review was prepared were it showed the need for further research on the topic since there was a lack of literature on this particular

subject and most studies were focused on Multinational cooperation's CSR activities. It also showed the special composition of SMEs management that is limited on day to day activities and the need of a custom made CSR strategy tailored for their unstructured strategies and special management. The different constraints mentioned were lack of knowledge, resources and time and their influence were attached to the owner's beliefs, and culture. SMEs survival kit is the different relations they have with different stakeholders especially with suppliers and their neighborhood. Their CSR activities are considered innate and mostly categorized as philanthropic and sponsorship activities. The purpose of the study is to broaden SMEs CSR topic by identify the differences and communalities in CSR activities within two SMEs sectors hotel/restaurant and copy/printing and if sectors affects CSR within these SMEs by using a qualitative method interviewing 14 owners of the relevant sectors.

The data showed that there are some differences and commonalities between the two sectors. Hotel/restaurant sector lack CSR knowledge their CSR activities are innate affected by owners' values and beliefs and mostly considered philanthropic and sponsorship activities. Their main constraints are economic recession, financial limits and lack of support from NGOs, Government and Municipalities.

On the other hand copy/printing sector owners are more aware of CSR knowledge and it was translated in their CSR activities which some became more strategic aiming for branding and marketing enhancement. These activities were also affected by the owners' beliefs and values, the main constraints are lack of support from government NGOs and financial limits and lack of time and proper manpower. There seems to be a great environmental awareness from both sides but still activities doesn't match such awareness. As study shows that CSR activities and awareness differ from

sector to sector, further study is needed on different sectors in order to validate and assure results.

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Appendix A

Table A: Summary of Different CSR Definitions Available

Writer/Organization	Definition	Source
Bowen	The obligations of business to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society.	(Ekwueme et. al, 2013)
Fedrick	Businessmen should oversee the operation of an economic system that fulfills the expectations of the public. [...] This means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio economic welfare.	(Moratis , 2016)
Walton	In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals.	(Moratis , 2016)
Caroll	CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible [...] then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic	(Moratis , 2016)

Porter and Kramer	policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the community in which it operates	(Potter & Kramer, 2011)
Lepoutre & Heene,	Treats customers , business partners and competitors with fairness	(Inyang, 2013)
The European Commission	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Available in downloads	(Hoivik & Shankar, 2010)
Friedman	There is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.”	(Moratis , 2016)
Jenkins	CSR was seen as an ‘all-embracing’ idea that concerns having an awareness of the impact of the business, and wanting to have a positive impact on a wide range of stakeholders through the business decisions that are made	(Kechiche & Soparnot, 2012)
Wood	A business organization’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm’s societal relationship	(Ekwueme et. al, 2013)
United Nations	CSR us the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large	(Vancheswaran & Gautam, 2011)
ISO 26000	responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: - contribute to sustainable development, health, and the welfare of society - take into account the expectations of stakeholders -is in compliance with applicable law and consistent with international norm of behavior; and - is integrated throughout the organization and practiced in its relationships	(Hoivik & Shankar, 2010)

APPENDIX B

TABLE B: Summary Table of each Company Interview and Insights Hotel / Restaurant sector and Copy/ Printing

Companies	CSR Understanding	Main Constrain for CSR	Influence for CSR	Env. Activities	Social Activities	Profit	Most important take always from each Company
Company A Manager 1	-Lack knowledge in CSR terminology	-Money is the main reason -Economy recession	-Self Influence -Society - Employees -Customers	-Reduces energy consumption by using LED lights in the rooms -Added hiking activities which shows people the environments beauty and importance	-Sponsorship some musical events	-Didn't consider CSR as a profit	1-Realization of environment importance to their company and linking activities that would enhance this aspect such as hiking but still not considering CSR as a main strategic plan and couldn't connect this activities as CSR
Company B Manager 2		- Considers CSR as a burden -Unsustainable economy and situation in Lebanon - Economy recession -Government lack of support - Government limitations - Lack of NGOs and NGOs guidance	- Society and Community - Everyone from cleaning staff to owner	- Reduces CO2 emission by adding Filters -Commits to the dumps allocated by the municipality.	-Sponsorship activities -Helped in the last municipality elections -Helps employees, by providing hospitalization for their parents if in need	- Didn't link CSR with enhancing organizational profit	1- Unaware of CSR meaning and its real benefits couldn't appreciate CSR as strategic CSR 2-Feeling lost, need of guidance in order to implement CSR activities 3-Highlighting importance of different parties such as Municipality, NGOs and Government
Company C Manager 3	-Lack knowledge in CSR terminology	-Considers CSR as a burden since it needs a lot of money -Economic recession -Budget Allocation -Lack of Governmental support -Economy, government and politics factors -Lack of Municipality support	-Importance of the environment to their business -Owner's influence and decisions	- Recycles, adds filters for water	- No social activities	- Didn't link CSR with enhancing organizational profit	1-Lack of knowledge and awareness of the importance of social and environmental activities CSR means nothing to this organization they only care about profit making old style management thinking and shifting budget to activities they consider more profitable even deducing environmental activities and they are not involved in any social activities
Company D Manager 4	-Lack knowledge in CSR terminology	- Budget constrains -Economic recession -Government limitations - Lack of NGOs guidance and support - Lack of Municipality support	- Taking care of tourism sector -Community - Society - Personal beliefs	-Keeps things green so all my balconies and entrances are filed with plants and greenery it helps the environment and gives customers a relaxing mood that is how I feel. -Plants to help reduce pollution -Recycles	-Helps Syrian refugees by providing rooms with minimal price -Helps by providing actors and TV shows with rooms to stay in and shoot their scenes in -Helps different artists that work with the municipality. -Helps the Boy Scout by offering a room for winners in tombola games - Donations for Balamand in Souk el Ghareb for their expansion	-We also sponsor some television work but of course in the end of the grid they put our name.	1-Acknowledgment importance of environment for tourism but activities didn't match the knowledge since they were just linked to planting few plants in the hotel 2- Many social activities were made but they were constrained with NGOs and community direction no self initiative or CSR plans
Company E Manager 5	-Has a little knowledge about CSR where it is just s a philanthropic act, still not strategic	- Economy recession - War problems -Overall social status	-Humanitarian aspect -Society culture -Owners and investors - Customers	-Cleans the kitchen -Reduces energy	-Sponsors in some sports events, political events that takes place in the area	-Couldn't connect CSR with profit	1-Starting environmental activities from within like cleanliness of the kitchen 2-Influence of investors in CSR influence due to the power they hold through investments and money
Company F Manager 6	-Has a little knowledge about CSR where it is just s a philanthropic act, still not strategic	-Government limitations -Lack of resources -Lack of knowledge in social work and CSR -War implications -CSR is a burden	-Sustainability and perfection - Family influence	-Recycles -Uses filters and converters that helps environment -Uses green diesel oil, (more environmental friendly) -Distributes left over food	- Helps NGOs of all religions, in Ramadan by invite sina, shia, druze , masehiye,(Christians and Islam) for dinner in order to meet and mingle -Helps Dar el 3ajazi, bayt el yatim el derzi, mousasit Shemlan, dar el aytam we help them by making them dinner. - We help NGO by funding or free meals or discounts	-Couldn't connect CSR with profit	1- They have to rely on themselves in ensuring basic standards and safety measures 2- They highlighted the importance of family and their influence in small business
Company G Manager 7	-Have knowledge in CSR due to a university course	-Lack of knowledge -Government limitations -Financial factor	- Ones conscience -Feeling of responsibility towards your society -Education about CSR	-Recycles waste they produce -Compresses all plastic bottles used to safe space -Stores glass bottles and distributes them to different artist that reuse them -Remaining food is taken by one of my employees and distributed to someone in need and the rest is sent to my village where it is used as fertilizers for plants or as nutrients for their chickens and cows - Distribution of the remaining food: 1-to the employees 2-to be used as fertilizers 3-to used as nutrients for cows and chickens	-Donates for Red Cross and different NGOs	-CSR could be also used as a marketing strategy	1-Acknowled importance of sustainability for future generations and trying to implement CSR within the organization 2- Lack of education in CSR and the role NGOs and others should play in spreading awareness of CSR importance and benefits

Company H Manager 8	-Have knowledge in CSR they are well aware of its meaning	-Time consuming -Government limitations -Financial factor -Employees -Lack of knowledge -Receptors -Lack of support	- Love for the city -Affected by others -NGOs -Employees -Customers	-Environmental events (Green your Screen) -Uses alternatives that are more environmental friendly (switching from private motor to an electricity provider) -Recycles -Donates unwanted Flex to be reused -Gives away old printers for others to benefit from -Reduces paper consumption (unwanted paper reused into internal order sheets)	-Helps Cnak which in return help people that have drugs addiction -Helps locals a lot, especially students by paying a semester fees specially at MUBS University -Sponsors many events such a as AKHAA football team	-Marketing strategy -Branding -Reputation -Makes you a player a primary player in the society	1-CSR could help the community as a whole, such as Green your Screen initiative which gives since any CSR activity could gain reputation to the city itself "For Example Green your screen event is reaching a big number of people all over Lebanon and this event is located in Aley so the reputation of Aley will be affected as being an environmental friendly city so this will increase tourism and if tourism increase so does business everywhere and so organization will become stronger and better they will in return come and print at Jarir, in the end it is all a cycle" 2- Due to the knowledge of CSR they started to implement some strategic CSR like "Green your screen" 3-Importance of education and universities in spreading CSR awareness 4-Importance of culture and its affect in CSR activities
Company I Manager 9	-Have knowledge in CSR they are well aware of its meaning	-Receptors -Government Limitations -Financial Factors -Lack of support -Budget	-Personal thoughts -Beliefs -Experience - External Stakeholders	-Uses environmental products (machines) -Takes care of hazardous substances (smells and chemical inks) -Adds filters and ventilation for hazardous machines	-Supports Red Cross -Sponsors some universities graduation ceremony -Helps students by providing special discounts and prices	-No relation	1- Good relations with suppliers that facilitate his work 2-It is easier for CSR to be in the strategy and organizational mission and vision from the beginning rather than applying it later
Company J Manager 10	-Have knowledge in CSR they are well aware of its meaning	-Lack of legal constrains -Financial Factors -Lack of support -Lack of resources -Survival -The company is not competent to act on the CSR activities -The company's response to CSR activities infringes on another group's authority.	-Customers -Globalization -Reputation	- Chooses energy-efficient appliances and light bulbs. - Uses printers that can print on both sides of the paper; and considers this option when replacing old printers. - Uses the back of a draft or unwanted printout instead of notebooks. -Buys and uses recyclable paper always -Switches off computer monitors, printers and other equipment at the end of each day to minimize energy consumption. -Makes sure to turn off office light and computer monitor when goes out for lunch or to a meeting. - Collects paper for recycling, and tries to always use recycle paper	-Offers students special discounts -Helps local NGOs by providing free flyers and flex and sometimes -Sponsors different activities	- Brand -Strategic CSR - Advertisement (from sponsorship)	1- Government responsibility to force organizations to work more CSR 2- The different influences such as Globalization, free flow of information and 3- CSR integrated within cooperation
Company K Manager 11	-Have knowledge in CSR they are well aware of its meaning	-Lack of CSR knowledge -Time -Lack of resources -Financial Factors	-Ones Ethics -Self involvement -Customers	-Prints leaflets for self awareness on hazardous materials affecting our environment -Reduces electricity usage by using LED lights. - Uses recyclable paper for printing. -Reuses the unwanted printouts. -Provides masks for employees (health safety)	-Helps several NGOs by giving extra discount and sometimes offers free gifts for their tombola. -Sponsors some events that take place in Chouf	-Reputation -Client Trust	1- The role CSR plays as a trusting factors for customers 2-Eventhough they know what is CSR in this company they still treat it as a secondary thing and philanthropic
Company L Manager 12	-Have knowledge in CSR they are well aware of its meaning	-Financial Factors burden -Government limitations -Lack of CSR knowledge -Waste of time -Budget limitations	- Being a part of society -Ones Belief -Education -Internal and External stakeholders -Customer	-Sponsors every environmental event that takes place in the area. -Involves employees in planting trees - Recycles -Reuse unwanted paper as internal forms, note books - Uses filters for every machine for pollution reduction - Uses inks that are not harmful to preserve employees' health. - Encourages customers to recycle especially purchased products. - Environmental activities are within organizational strategies - Offers on environmental friendly products only	-Donates to NGOs, especially which ask for help, -Helps students with their tuition; -Sponsors many local activities such as scouts, and music events	-Branding -Recognition -Advertisement	1- Understanding strategic CSR and starting baby steps with the recyclable paper initiative 2- for better CSR plans need financial implications but this doesn't mean it cant be done
Company M Manager 13	-Lack CSR knowledge	-Government limitations -Being cheap person	-Improving society -Employees		- Helps by giving offers to students such as paying school tuitions buying them books		1-Pure philanthropic thinking
Company N Manager 14	-Have knowledge in CSR they are well aware of its meaning	-Lack of Support -Lack of CSR benefits -Not adding CSR in mission and vision -Time and Manpower -Financial Implications	- Employees -Beliefs, experience and culture -Society -NGOs -Customers	-Tries to minimize paper waste -Reuses unwanted paper as internal forms, notes books -Recycles -Uses Environmental friendly machines -Uses Led lighting -Uses filters to minimize pollution emission -Sponsors environmental events within the area	-Donates to many NGOs -Offers many promotions and discount for students. - Offers employees with some benefits such as 20% discount on any purchased item	- Reputation -Positive Image -Self satisfaction -Customers trust	1- CSR should be a part of the vision and mission of the company if it is there the organization will achieve its measure and goals 2- First organization that took into consideration employees and offered them some benefits 3- Using strategic CSR with various promotions 4- Consider CSR as a tool for enhancing customers trust

APPENDIX C

TABLE C: TEMPLATE ANALYSIS OF HOTEL/RESTAURANT SECTOR

THEME	BROAD CODE	SPECIFIC CODE	EXAMPLES
1- CSR Activities	1.1- Social Activities	1.1.1-helping society according to their measures (Philanthropic)	1.1.1.1-we help Dar el 3ajazi, bayt el yatim el derzi, mo2sai2 shemlan, dar el aytam we help them by making them dinner. We help NGO by funding or free meals or discounts.
			1.1.1.2-We help NGOs as much as we can, we even donate for red cross
			1.1.1.3-describing how a percentage of this profit is helping red cross or society. We are developing a new idea we are trying to collaborate with the red cross so that a percentage of each sale is contributed to them
			1.1.1.4-Leftover food is all distributed, we are even thinking of adding a free food refrigerator everyday any person in need may take food from that refrigerator
			1.1.1.5-Of course we help many NGOs from all religions, in Ramadan we invite sina, shia, druze , masehiye,(Christians and Islam) for dinner so that they could meet and mingle. Such things
			1.1.1.6-So the maximum I can do is help employees if their parents need hospitalization or my employees need anything
			1.1.1.7-so we provide help other than the hotel services, we also by provide them with different information. Information such as what is the best and most safe place to go to, the best restaurants, places to buy tiles, furniture we provide and help people with all kinds of information.
			1.1.1.8- here we help the Boy Scout by offering a room for their winners in tombola games,
			1.1.1.9-socially we do donations we donated for Balamand in Souk el Ghareb for their expansion that is all
			1.1.1.10- advantages is that it helps many families throughout recruitment from all majors
	1.1.1.11- like when the Syrian crisis took place many refugees came to Lebanon. We studied the whole situation, the occupation was low and there were no reservations so we accepted and took in some of these refugees with minimum prices even under cost, because we understood the situation and this helped them, then some went to Masr, bayt Chamas went to Dubai, this is something we could help with We also help by providing actors and TV shows with rooms to stay and shoot their scenes. We also help different artist that work with the municipality.		
	1.2.Environmental Activities	1.2.1-taking care of the environment	1.1.2.1-Yes we used to sponsorship some local musical events,
			1.1.2.2-We helped in the last municipality elections, this helps society.
	1.3-Profit Activities	1.3.1- Marketing strategy	1.1.2.3-We help all NGOs we sponsor in some sports events, political events that takes place in the area
			1.2.1.1-we are the environments friends and we always try to work environmentally friendly by reducing energy consumption by using LED lights in the rooms
1.2.1.2-we also recently added hiking activities which shows people the environments beauty and importance			
1.2.1.3-we were going green.			
1.2.1.4 We started recycling, all the motors have filters and converters that help environment. We don't use the normal diesel oil we use the green			
1.2.1.5-In all we can help our society, we are responsible for our waste so we recycle the waste we produce, the plastic bottles we use in the restaurant we reduce it and close it so that it doesn't take a lot of space.			
1.2.1.6-recycling we also have stored all the glass bottles and giving it to different artists and they are turning them to vase or to give them to the suppliers so that we don't throw them, and I still have a big storage. The remaining food is taken by one of my employees and distributed to someone in need and some of it is sent to my village where it is used as fertilizers for plants or as nutrients for their chickens and cows			
1.2.1.7 I care about the environment, I try to keep things green, so all my balconies and entrances are filed with plants and greenery it helps the environment and gives customers a relaxing mood that is how I feel. In addition to the things mentioned before. We also plant a lot, we find it very important to do so and it helps reduce pollution			
1.2.1.8-As a restaurant since I have a restaurant I should think of the garbage and waste we produce, I shouldn't just think about profit so I should think how should I handle this waste in order to reduce damage on the society and think how I could sustain this society because there are other generations that want to live in this society even sustain it for my children			
1.2.1.9.We help the environment throughout the cleanliness of the kitchen and the restaurant lightings			
2.2-Internal reasons for limiting CSR	2.2.1-lack of CSR knowledge	1.3.1.1-CSR could be also used as a marketing strategy, by communicating how this activities	
		1.3.1.2 We also sponsor some television work but of course in the end of the grid they put our name	
		1.3.1.3- Stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping out they may affect positively	
		2.2.1.1-Of course after your description of the study.	
		2.2.1.2-Can you please repeat the question and what is CSR?	
	2.2.2- Financial limits	2.2.2- Financial limits	2.2.1.3-in what direction are you going with the question? What activities in what direction
			2.2.1.4-the lack of knowledge in social work and CSR
			2.2.1.5-Lack of knowledge because most of the owners of Smes are uneducated in CSR (ehitrami la1 kil) so they need awareness to know how to work CSR before I went to the university I never heard of CSR until I learned a course about CSR we only learn few things from our heritage, and culture but we don't know the details of proper CSR and how to actually apply it. So CSR course should be given to owners that are uneducated in order for them to work more CSR
			2.2.2.1- Money is the main reason.
			2.2.2.2-but it's a big burden on us small and medium sized companies
			2.2.2.3-Disadvantages: need a lot of money in order to be implemented. We have tried to implement it in the past, but due to the large expenses and organizational losses we had to give up on environmental activities
			2.2.2.4-Business wise it is very good we all agree on doing good business because we all want to make profit, no one will do a business if it doesn't make profits.
			2.2.2.5-were recycling, adding filters for water, but these kinds of activities are costly
			2.2.2.6-So we started by going green and when the profits started to decrease we had to stop such activities due to the lack of funding
			2.2.2.7-They don't get involved in these activities because they lack resources, they cannot get involved in everything and it's the same for us we cannot get involved in all activities. Some companies don't have the resources they are not capable so they cannot sacrifice
2.2.2.8-Mostly the financial factor, you may not have the financial needs to do a lot of things to the society			
2.2.2.9- especially nowadays even salaries are not been paid for employees all over Lebanon.			
2.2.2.10-If we are not able of paying the salaries to our employees how are we going to help society			
2.2.2.11-You cannot expect of an organization like ours that have been losing with no profits, where each employee is working in the place of three employees will be able to give the society and the environment we have to survive first. These activities need money to be done.			
2.2.2.12-In other to work sustainable and to think sustainably we have to be doing some profits			
2.2.2.13-Every person has their influence and each has their own thoughts and targets and ideas for such activities but it all returns to the budget			
2.2.2.14-In the end this business is to make profits if there are no profits do you understand what I mean			
2.2.2.15-If we had more profit we would have been able to help more society and socially, I hope I would sustain and survive for better days			
2.2.2.16-We are working on a budget so we can do anything. So we are all waiting Lebanon's economy to get better but it doesn't seem soon			

2- Constraints	2.1-External reasons for limiting CSR	2.1.1-Economy constrains	<p>2.1.1.1-everyone should try to be sustainable but in a place like Lebanon that is not possible due to the economy and the direct changes that takes place so you can't plan for the future hope we could make it happen and become a sustainable country first but I think that's just a dream</p> <p>2.1.1.2-That's a big problem and this is the main reason for corruption in Lebanon</p> <p>2.1.1.3-if the economy and work where good the CSR initiatives increase even the tools and resources needed need money</p> <p>2.1.1.4-We can't accomplish sustainable development if there is no national economy.</p> <p>2.1.1.5-but as I said before the economy places a big role in whether we could implement such actions or not</p> <p>2.1.1.6-Of course in the end it is an economic cycle, everyone should communicate in order to be able to do something called business value</p> <p>2.1.1.7-not like a country such as Lebanon where the economy is bad and we have a national dept and organizations are not able to make profits and are losing and the government comes to claim taxes.</p> <p>2.1.1.8-We return to the same subject it is all affected by the nation's economy.</p> <p>2.1.1.9-We used to do some sponsorship when the work and economy was better</p> <p>2.1.1.10-and the economy should be sustainable too.</p> <p>2.1.1.11-There were many plans and activities in mind but all stopped due to government, economy, and politics factors</p> <p>2.1.1.12-but the economy is a cycle, o if I work all of us work but there is a problem everywhere the income is low while the expenses are high so all organizations are suffering</p> <p>2.1.1.13-that the bad economy and the war problems delays companies work.</p> <p>Many companies have closed they have fired their employees, they reduce their salaries, this are the disadvantages</p> <p>2.1.1.14-the economic state, it is known that when you spent on your business your business will give you back, when business doesn't give you back you have to try downsize in order to survive.</p> <p>2.1.1.15-Disadvantages we have them as an hotel, the economy crisis is killing us since 2011, we should help people more, but due to the economy crisis our activities are limited</p> <p>2.1.1.16 we can help a lot more in all of the categories you have mentioned but it all returns to the economy.</p> <p>2.1.1.17-According to the overall social status</p>	
		2.1.2-lack of municipality support	<p>2.1.2.1-The municipality of Aley is a rich municipality it can support us as small and medium organizations we pay a good amount for taxes to the municipality so this all affects profit and ability to work more responsible</p> <p>2.1.2.2-I believe that municipality is treating everyone or every sector the same but I believe they should support organizations that need a little push.</p> <p>2.1.2.3-The municipality should play the role of ministries especially when it comes to the supervision of restaurants in Aley.</p> <p>2.1.2.4-why we had to stop in order for these projects to work municipalities and the organizations responsible for treatment and collection should support them.</p> <p>2.1.2.5-What government cannot do it could be done by local municipalities, with little support we will be able to survive and in return we would give the society and the environment back.</p>	
		2.1.3-Government limitations	<p>2.1.3.1-Yes companies should go beyond laws and regulations because the government only looks for their interest</p> <p>2.1.3.2-The government makes rules and regulation just for sake of taxes only and not for the sake of suppliers, consumer and citizens.</p> <p>2.1.3.3-the real business world is different than what the government is thinking of.</p> <p>2.1.3.4-No government's committees to follow up</p> <p>2.1.3.5-There is no government to start with;</p> <p>2.1.3.6-employment is a very important thing, we surpass the Lebanese law of employment a lot we are not able to afford wages. For example if we have three shifts for reception if I want to bring three Lebanese employees that would cost me 2500\$ per month just reception but instead we have to Syrian employees that work for 12 hours that cost less than 1000\$ both it is something I am not happy about but this would be better than not being able to pay my employees</p> <p>2.1.3.7-If we want to talk about the government, they don't care about the environment and they don't even support the small business that are going green and protecting the environment</p> <p>2.1.3.8-Companies should apply by the laws and regulation if the government is not corrupted because they complete each other towards a better society. Our government is corrupted that what helps organizations to work beyond laws and regulations and be corrupted too</p> <p>2.1.3.9-Government if you are paying your taxes and working properly according to the law then the relationship will be good</p> <p>2.1.3.10-In some matters yes they should because the government are employing people, let's take the ones that inspect they don't have qualifications to do so, they don't know at what temp the refrigerators' should be, they don't know the food right temperature where it should be stored, they don't know the way to store meat or fish or chicken</p> <p>2.1.3.11-The external stakeholders such as the government they have their own decisions where they don't think about you as an investor</p> <p>2.1.3.12-The external stakeholders such as the government they have their own decisions where they don't think about you as an investor</p> <p>2.1.3.13-Yes for sure because government laws are not updated and these days society is passing in a situation where it needs new laws if you observe the Global markets and new things you can't find updated laws and regulation in the government, so we should think of creative ways in order to follow the trend and solve such issues.</p> <p>2.1.3.14-Why because there is no support, if we take a look at business that takes place outside Lebanon and in Lebanon we could see the difference, there is no support</p> <p>2.2.2.15- The government doesn't provide any facilities or help so that we can grow and continue or decrease prices.</p> <p>2.2.2.16-The problem in Lebanon is that you are working for the government by paying taxes, water and in Lebanon water cost is fixed; it is calculated by the number of rooms for example you have 11 rooms then you have to pay 5000\$ whether you are working or not whether they are full or not while in other countries water cost is calculated according to the quantity used.</p> <p>2.2.2.17-As I said before government only cares about taxes and their benefits</p> <p>2.2.2.18-But if they opposing these activities and blocking your activities, for example some activities you do outside you organization needs some facilities from government, municipality if they don't help and facilitate things they would be affecting negatively</p>	
		2.1.4-lack of NGOs guidance	<p>2.1.4.1-In other countries there is something called mmmm like small associations to follow up organizations, society, citizens, employees and their rights, employers' rights.</p> <p>2.1.4.2-Our society is a mess, especially here in the mountains we don't have nonprofit organizations that really work for the society they just work for their own benefits. They are not managed well and they work individually and not collectively</p> <p>2.1.4.3-We help the society around us by giving: mugs, soda sponsor their parties here in Lebanon that doesn't happen. There the community comes and asks for our help for their different needs and celebrations, so you can help by providing tents, clowns, music. These are available in other countries here it is not available</p> <p>2.1.4.4-we work more in other countries because there are many NGOs</p> <p>2.1.4.5-if they were good and managed social organizations we would have focused on their interest and work. In other cities you may find these organizations and even political parties that take care of their society, people, employees and organizations but here in the mountains we do not have that.</p>	
		3.1-Internal stakeholders	3.1.1-investors strong influence due to power of money they hold	<p>3.1.1.1-Investors are the most influential, each employee, according to their hierarchy, is responsible for different decisions, and the other parties mentioned are not involved since this is an internal decision.</p> <p>3.1.1.2-board of directors and the owners, these because they are very important they are the investors</p> <p>3.1.2.1-Everyone from the cleaning staff, to the chef to the room service, ...to the owner, why? Because it affects all of them</p> <p>3.1.2.2- The receptionist is the person that knows people needs because they are the first stage contact.</p> <p>3.1.2.3-the internal influence with their ask of responsibility, by not being clean and lack experience since we are a small family business the accountant and my mom and wife</p>
			3.1.2-employees influence	

3- Influences	3.2 Owner's influence	3.2.1-self initiative activities	3.2.1.1-all the social work we are doing are all individualistic and self oriented 3.2.1.2.yes personal 3.2.1.3-In other countries the solar energy systems you can get for free, here we have to pay for it there is no support and it is all voluntary.
		3.2.2-Acknowledgement importance of CSR	3.2.2.1-CSR activities are all considered as positive things since they can affect employee and the environment. 3.2.2.2-every organization should try to initiate and work responsible 3.2.2.3-It affects a lot the organization, it's good for the environment if we all work together we can achieve a better environment, it brings society to work together 3.2.2.4-advantages is that it helps many family throughout recruitment from all majors 3.2.2.5-Because it has advantages because it is a team work it will benefit many aspects especially or local surrounding since we are a small company. 3.2.2.6-it employs people they may help, give samples, giving food in different occasions, giving discounts, in somehow it help somehow it is a small help since we are small companies in the end 3.2.2.7-Disadvantages there are no disadvantages but some people may appreciate these activities will other don't 3.2.2.8-CSR is essential; every organization should take care and work for the society they live in because they both effect on each other.
		3.2.3-decision maker	3.2.3.1 -We have a board of directors they are the ones that takes the decisions but of course when it comes to decision that involve money it is the owner's decision 3.2.3.2-now due to recession I had to downsize and I take all the initiatives by myself 3.2.3.3- because we are a small company me 3.2.3.4- They give me the feedback and I take the decision based on that feedback.
		3.2.4-acknowledgment environment importance	3.2.4.1-Advantages taking care of the environment. The environment is very valuable and not being able to preserve it will affect future generations or children 3.2.4.2-Our beliefs in the environment importance, in the mountains we care and would like to maintain the environment 3.2.4.3-there are some companies that are working but it has been only two years since people started to take care of the environment it has been late that we have been listening about such interests, environment and social I mean 3.2.4.4-we hope we can help the environment it is very important to do so. 3.2.4.5-They come from the emirates they are astonished by mountains, forests, water especially in the mountains were it stays cold even in summer. So we have to preserve it 3.2.4.5-The environment is very important and every business should take care of it, I don't know if I should be talking about it just in the scope of Lebanon or our society
		3.2.5-social culture affects and beliefs	3.2.5.1-first from humanitarian aspect 3.2.5.2-(Ones conscience before anything else, and the feeling of responsibility towards your society 3.2.5.3-(drivers are sustainability and perfection 3.2.5.4-(Second if a company is doing well (ALLAH ATTYA) it should help others. It should help other organizations especially the ones that ask for our help because we are all part of the society
	3.3-External stakeholders	3.3.1-society influence	3.3.1.1-The society, you are in you are a part of the society you should be one with your society 3.3.1.2-Employees and the society, those are the main two parties that help me take CSR decisions I have great relations with all that are mentioned especially the society around me one should be good with oneself and the people around them.
			3.3.1.3-The society and the community we are in 3.3.1.4-There are no CSR activities, but I always participate with society needs and demands 3.3.1.5-I follow the rules as long as the laws and regulation benefit society 3.3.1.6-in taking the decision people from outside the organization help me my friends, people that have experience in social work 3.3.1.7-Society of course throughout the people
			3.3.2-1-in the end we are a service and we have to keep the customer happy 3.3.2.2-no with the customers and employees it's another story we have good relations 3.3.2.3-The relationship with customers never change, as an hospitality business our main purpose is the customer and their satisfaction and whatever problems we have internally or loss problems or budget wise in the end our relationship with the customer will always be good and we will always try to make it better, even if we have to personally budget to get customers satisfaction 3.3.2.4-some customers want to stay for a long time but they can't afford it so they talk with me and I see what I can do, as small business we can be more flexible 3.3.2.5- there are many types of relationship with them. What does the customer want they want to relax. There are many kinds some you become friends with and some are hard to manage. But we have to serve them all that is what we do 3.3.2.6-customers I care a lot about their opinion because they may have other perspectives than mine w.3.3.2.7-e take their remarks into consideration, but customers are not totally involved because in the end it's not their personal interest or business
		3.3.2-customer satisfaction	3.3.3.1-The external stakeholders affect and influence these activities, as an hotel we are affected since there has been no tourism in the past 4 years so I guess this activities are influenced a lot by the economy, government and the society they are not helping.
			3.3.3-external stakeholders influence

APPENDIX D

TABLE D: TEMPLATE ANALYSIS OF COPY/PRINTING SECTOR

THEME	BROAD CODE	SPECIFIC CODE	EXAMPLES
	1.1.Social Activities	1.1.1.Philanthropic activities	<p>1.1.1.1.We are helping Cnak they help people that have drugs addiction</p> <p>1.1.1.2.We help the locals a lot, especially students, by paying a semester's fees at MUJBS University</p> <p>1.1.1.3.Donations, we always donate. We always support the Red Cross that is one of my concepts</p> <p>1.1.1.4.I will have a meeting soon with the Red Cross to inform them that with every receipt they will receive 1% of it.</p> <p>1.1.1.5.We offer students special discounts</p> <p>1.1.1.6.we have helped several NGOs by giving extra discount and sometimes we offer gifts for their tombola.</p> <p>1.1.1.7.there was an activity in one of the schools so we offered to take responsibility of the cards of the event for free such activities.</p> <p>1.1.1.8.We are friends with the society around us we know all of our neighbors and help each other</p> <p>1.1.1.9. you are doing something good and providing things for people that they can't afford especially as a copy center we are mostly interested in education so CSR has a lot of social advantages, especially the person you are helping or taking advantages of the offers or promotions we are providing</p> <p>1.1.1.10 we donate to NGOs, especially the ones that ask for our help, we also have a program that helps students with their tuition</p> <p>1.1.1.11.Socially we donate for many NGOs, we also offer many promotions and discount for students</p>
		1.1.2.Sponsoring local events	<p>1.1.2.1.We sponsor many events and we even sponsor ARHAA football team</p> <p>1.1.2.2.Sponsorship it depends for whom it's the sponsorship We mostly have been sponsoring university students either with their graduation, or we help them by giving them products at a low price cost price sometimes</p> <p>1.1.2.3.We have sponsored several activities that take place in Shouf.</p> <p>1.1.2.4.we also sponsor many local activities such as scouts, and music events</p> <p>1.1.2.5.We help local NGOs by providing them with flyers and flex and sometimes we sponsor their different activities we try to help as much as we can.</p> <p>1.1.2.6. There was an event for Risk for Rainbow we were sponsoring and we help jam3iyet sayidat Baysour, el raba that's another organization we help and gives offers to too these are all local activities we do. Outside Baysour I don't actually help</p> <p>1.1.2.7. We try to sponsor and environmental event that takes place</p>
1-CSR Activities	1.2.Environment	1.2.1.Environmental activities	<p>1.2.1.1.we used to have a private motor it produced air and noise pollution, so we switched to an electricity provider this has less impact on the environment, the printed unwanted flexes are donate to people that makes tents out of them, we recycle, we use recyclable paper, the old printing machines are given away to others to benefit from, we don't just throw them away We always try to minimize our paper consumption. Papers waste will be reused as order papers internally, internal order sheets</p> <p>1.2.1.2.The purpose of this competition (green your screen) is to increase environmental awareness. Highlight its beauty so that people would appreciate what they have and work on preserving it.</p> <p>1.2.1.3. In my company I use only the environment products, I buy these products so that employees will use environmental</p> <p>1.2.1.4.all the machines that I have are green they are environmental friendly. All of them are environmental even the ink has no smell their smell doesn't annoy you or cause any damages.</p> <p>1.2.1.5.Environment we have already mentioned that by recycling and using environmental friendly machines</p> <p>1.2.1.6.Internally, we ask our line managers to include in their regular reporting procedures a statement on whether they have achieved the environmental and sustainable development targets. Similarly, the board of directors should receive periodic reports from senior management on whether these objectives have been achieved.</p> <p>1.2.1.7we use the back of a draft or unwanted printout instead of notebooks. Even with a double-sided printer there is likely to be plenty of spare paper to use</p> <p>1.2.1.8.Use printers that can print on both sides of the paper; try to look into this option when replacing old printers</p> <p>1.2.1.9. we switch off computer monitors, printers and other equipment at the end of each day. Though in standby mode they're still using power and that adds to global warming. Always turn off your office light and computer monitor when you go out for lunch or to a meeting.</p> <p>1.2.1.10.we use recyclable paper - for your business stationery and to use in your printers.</p> <p>1.2.1.11.We try to reuse the unwanted printouts</p> <p>1.2.1.12.Environment we have already mentioned that by recycling and using environmental friendly machines. We also try to reuse the unwanted printouts</p> <p>1.2.1.13.Collects paper for recycling, and try to always use recycled paper for our work and activities.</p> <p>1.2.1.14.We provide masks for employees; some inks may cause problems if always inhaled and for long periods of time.</p> <p>1.2.1.15..Environmental activities as mentioned before, we have also reduced or electricity usage by using led lights.</p> <p>1.2.1.16.we try to go green; we always sponsor every environmental event happening in the area. My employees are involved in planting trees within these two years of work.</p> <p>1.2.1.17.Filters for every machine that reduces pollution and we always use inks that are not harmful to preserve our employees' health. We try to encourage or customers to recycling especially products they take from our organization. We still very new but it's in our strategy as we grow our environmental activities will grow too</p> <p>1.2.1.18.As a copy center we have a lot of paper waste so we recycle this paper, we only use recyclable paper and we try to use them in various ways such as order forms so that we don't throw them away directly even the excess cuts we try to reuse them like making little note books out of them.</p> <p>1.2.1.19. As for environmental activities as mentioned before, we have also reduced our electricity usage by using led lights</p> <p>1.2.1.20 Here we have a lot of beautiful environmental projects in Baysour, I don't know if you have heard of any, we have recycling also there is a nonprofit organization named "jam3iyat sayidat Baysour" they collect all the recyclable items (plastic, cardboards, glass...) from all of Baysour so we help them in that and we offer them flyers, cards all for free</p> <p>1.2.1.21.Papers by trying to minimize errors so we would minimize waste The paper waste are always reused as internal sheets, meeting brainstorming, announcements And we only use recyclable paper in addition we always collect paper for recycling and some NGOs come to claim them</p> <p>1.2.1.22 Since I don't give the customer more than he needs, let me explain if a customer needs fliers to distribute in all of Shewaifat I don't tell him you need 10000 fliers I tell him you only need 6000 to be fully covered do you understand what I mean profit wise I should told him you need 10000 but I am not just thinking profit wise I don't want him to pay for things he might not need and throw flyers away so that's waste of</p> <p>1.2.1.23.Energy we try to buy the most environmental friendly machinery and most efficient in energy use, we use led lights, we turn off all the machines when they are not used and we have filters over every machine to reduce some of the pollution we cause</p> <p>1.2.1.24. We choose to use energy-efficient appliances and light bulbs</p>
		1.3.1- Organizational Benefits	<p>1.3.1.1. Yes, it makes you a player a primary player in society and you gain reputation whether environmental or humanitarian whether for a good cause</p> <p>1.3.1.2. More advantages would be that it is a Marketing strategy</p> <p>1.3.1.3. we also give them a day off when the event takes place and at the same time we consider it a team building activity</p> <p>1.3.1.4. But our primary goal was marketing to market ourselves within the society as a company that is willing to go to the extreme limits in order to benefit the society this is the main goal from all of our activities from events to sponsorship</p> <p>1.3.1.5. it is a marketing strategy that helps with organizational branding</p> <p>1.3.1.6. Enterprises use corporate social responsibility as a tool to develop their reputation in the global market</p> <p>1.3.1.7. Brands are today the focal point of corporate success and much of the health of the brand depends on public perception of the corporation</p> <p>1.3.1.8. We have sponsored many activities and in return We get exposure since our name will be advertised</p> <p>1.3.1.9. you can build a solid base of reputation in time which will increase trust of clients</p> <p>1.3.1.10. people care about these activities so this will help us build a brand</p> <p>1.3.1.11. profit wise CSR can help in recognition and advertising</p> <p>1.3.1.12. We live in a country where we all know each other we are friends with everyone around us we still have social bonding and in addition our culture believe in helping the society. So when helping the society, sponsoring in events and properly communicating it, people will know and they will advertise these activities because they find them important and essential so that is how you gain advertising and branding</p> <p>1.3.1.13. But our primary goal was marketing to market ourselves within the society as a company that is willing to go to the extreme limits in order to benefit the society this is the main goal from all of our activities from events to sponsorship</p> <p>1.3.1.14. Last month promotion was that if customers bring used flex they could take a 20% discount on a new one, this flex will be thrown away and it is hard to be recycled but we have our own ways to reuse it.</p> <p>1.3.1.15. communicate CSR you can gain a positive image, reputation which will gain customer trust</p>
	1.3-Enhancing profit activities		

2-Constraints	2.1-Internal reasons for limiting CSR	2.1.1-Time Consumption	2.1.1.1.Time consuming since it needs management everything needs time whether it's an event or a sponsorship.
			2.1.1.2. waste of Time
			2.1.1.3.Well in my small organization I would save time and resources.
		2.1.2. Financial limits	2.1.1.4. Disadvantage is that it needs time and employees to be able to work some CSR activities; others could be integrated in the way you do things.
			2.1.2.1.financial implications for sure
			2.1.2.2.financial crisis we are facing these days
			2.1.2.3.companies that have great profits and doing well and don't see that CSR will add anything to their business
			2.1.2.4.financial implications
			2.1.2.5.The problem is that as medium and small business we have financial problems
			2.1.2.6.Because it is very costly, if businesses entered the domain with these activities as their main strategies from the start they would continue in that strategy, but if you have to add such activities, like reducing my environmental impact they will find it very hard to do.
			2.1.2.7.There is another machine that does the same work but with a higher cost which is more environmental friendly it doesn't need ventilators and filters but it needs lot of money and here we work on a budget
			2.1.2.8.For large enterprises with export markets, as required by the customer should be forced to make social responsibility, also for small as well as medium enterprises, due to financial difficulties and lack of legal constraints many businesses understand social responsibility as charitable contributions.
	2.1.2.9.The main reason any company would object to participating in CSR is the associated costs.		
	2.1.2.10.With Corporate social responsibility, the companies have to pay for environmental programs, more employee training and reduce waste management programs.		
	2.1.2.11.We try to help as much as we can afford to		
	2.1.2.12.some may consider CSR as a financial burden		
	2.1.3-lack of knowledge	2.1.2.13 Internally finance could be an issue, for example I have equipment that causes pollution it can be reduced using filters, and I had two filters options one will reduce pollution by half it costs 2000\$ while the other could reduce pollution by 90% it costs 4000\$ by that time the budget could only afford the 2000\$ so we had to go with that option but hopefully when the company grow we will change all the filters to better ones so we try to find things we can do that is within budget.	
		2.1.2.14.the survival is threatened (e.g. when both maintaining profitability and reducing social impacts becomes too costly)	
		2.1.3.1.in my opinion the problem is that many owners don't know what CSR is and they don't know how to use it strategically	
	2.1.4- lack of manpower	2.1.3.2.What do you mean by CSR?	
		2.1.3.3.But not known to be a part of businesses here in Lebanon	
	2.1.5- pre implementation	2.1.3.4.Some don't know the concept of CSR they don't know its meaning. So I consider these companies not mature enough because they don't see the benefits of these activities.	
		2.1.4.1.and staffs we are considered under staffed now	
		2.1.4.2.These activities decreases our man power for example when we execute green your screen event we need like a month of preparations all employees are involved in the event.	
	2.2. External constraints	2.2.1-Government limitations	2.1.5.1.implementing CSR in which SMEs already involved.
			2.1.5.2.maybe it would be easier if CSR was implemented in mission and vision of the organization from the beginning it would become a habit
			2.2.1.1 Yes of course, laws and regulations if we are talking in Lebanon. The government is doing nothing if I am going to abide by its laws and regulations and 99 % of the other companies are not then I will lose alone, for sure going beyond for a certain limit where I don't hurt others
2.2.1.2.NGOs for sure because the government never support us			
2.2.1.3.Everything we did was sponsored by the ministry of tourism and ministry of environment but they didn't keep their promise we were suppose to collaborate in printing a book filled with Lebanese nature photos but that never happened			
2.2.1.4. There is no support from the government			
2.2.2.-Lack of NGOs guidance and help		2.2.1.5.Maybe if we had the support from the government this event should have produced a book filled with Lebanese nature photos, we would have had photos from all over Lebanon displayed in the ministry of tourism showing the beauty of Lebanon and making people more aware of protecting and maintaining this environment	
		2.2.1.6.You [SMEs] should go beyond laws and regulations in order to achieve things faster and be able to continue in your domain	
		2.2.1.7. There are other things we go beyond the rules like bills we make them unofficial so that you simplify and quicker	
		2.2.1.8. I am sorry to say that in this country, regulations are rarely implemented because they are not tailored for the benefit of the weaker, such as our company, small businesses.	
		2.2.1.9.It is very hard because no one is helping, there is no support.	
		2.2.1.10.yes in a country like Lebanon one should, the laws are very old and they don't serve the organization or even society	
		2.2.1.11.Moresover the lack of support from the government	
		2.2.1.12.well from the outside maybe the lack of support for CSR activities from the government	
		2.2.1.13.well actually no I don't work according to the law.	
2.2.1.14.Yes of course because there is government and it is corrupted who would follow their laws and regulation they only care about making money.			
2.2.3.- Receptors Reaction for CSR activities	2.2.1.15. There is no government everyone is aware of the Lebanese situation		
	2.2.1.16 Why is there any government in Lebanon?"		
	2.2.2.1.NGOs for sure because the government never support us		
	2.2.2.2.We have some support for NGOs but it's always with end products and not financially		
	2.2.2.3.I have shredded paper now look at them at that corner no one is coming to pick them up not even the environmental organizations that are responsible for them even for free I tell them I don't want money.		
	2.2.2.4. I told you before I am willing to do environmental activities but there is no proper support		
	2.2.2.5.NGOs in forcing some CSR activities or regulation, they could only serve as guidance or mentor for organization and highlight importance and benefits of CSR		
	2.2.2.6. NGOs all could help in driving CSR activities by giving their opinions so all you have to do is listen		
	2.2.3.1.People will compare you to others and leave even if you describe the quality they don't care they just care about the price		
	2.2.3.2.the whole concept of recycling, environmental protection, etc., all of these things mentioned are new for them, especially the people we are working with		
	2.2.3.3.another disadvantage would be that some people think that since we have CSR they can take advantage of us		
	2.2.3.4. Some companies are discouraged or afraid that if they do CSR then they have to always act in such manners		
	2.2.3.5.external by the way they receive these activities		

3- Influence	3.1. internal influences	3.1.1.Employees influence	3.1.1.1.if employees were not involved they are the ones that have direct contact with customers so I integrate them as much as I can
			3.1.1.2.If you don't have a team that understand the concept of CSR and what does it mean to give back your society, if someone is making profit from the society they should also help it and give them something in return you cannot work proper CSR if the team doesn't understand this concept, few CSR activities will be implemented
			3.1.1.3.Relation with the employees is perfect because they are very enthusiastic to work CSR
			3.1.1.4.I don't treat them as employees we work altogether to achieve organizational goals, we go out together we just had dinner yesterday that is how I like to treat them. In the end they add to the organization and they are a main component for the organization success. I don't even like the word employee. A person alone can't do business you need others experience so we all work as a team to achieve success if they were not here they wouldn't be an organization to start with.
			3.1.1.5.each employee in the way they do their job according to their position and hierarchy they can play a role in developing and improving organizational production or make it worst
			3.1.1.6.but we have a family relationship so if my employees need any help or days off more than the 15 days allocated by the government I actually don't look into such details we are a family and my employees issue are solved day to day
		3.2.2-CSR Knowledge and Awareness	3.1.1.7.There are many things that could drive CSR activities, employees.
			3.2.2.1.you are returning something. You are returning part of your profit to the society
			3.2.2.2.if you abide by the laws and regulations made by the government which can't be applied in Lebanon the employees will be less satisfied, unhappy, and unengaged. It is true that laws protect employees but in the same time they don't completely protect them since Lebanese laws give the power to the employer over the employee.
			3.2.2.3.I know CSR I don't need a definition
			3.2.2.4.CSR is a hot term to not only enterprises, customers, entire society but also investors. Every day, there are many activities related to corporate social responsibility
			3.2.2.5.Well it's kind of a sense of responsibility towards the community and environment
	3.2.2.6.I would think if they are convinced its good for a long term profitable income while implementing		
	3.2.2.7.CSR is a new concept nowadays, it has many advantages since it benefits society, sustain the environment and even help the organization in branding		
	3.2.2.8.and the fact that after taking a CSR course in university it made me integrate and think about CSR more and ways to integrate it in my work		
	3.2.2.9.it is not about you growing as an entity or as a company, it is you growing as part I mean it's you and the society growing with each other		
	3.2.3- Owners initiatives	3.2.2.10.sustainable means to sustain the planet for future generations, as preserving the environment, and to develop the society around. Improving the society will improve the organization too	
		3.2.3.1.we as owners and the NGOs	
		3.2.3.2.Let me tell you, I am the one that takes all the decisions, I am the decision maker and the strategic planner.	
		3.2.3.3.Influence it is very rare that anyone can influence my decisions when it comes to work. But in general you make a strategic plan and see the benefits of it and all its possibilities A or B or C and then accordingly you decide.	
		3.2.3.4.well since CSR affects everyone from employees, society and environment I try to collect as much information and opinions from everyone I know such as employees, NGOs, people that have environmental interest and after collecting the data I see what is most appropriate and achievable for my organization	
		3.2.3.5.No, just me	
	3.2.4-acknowledgment impact on the Environment	3.2.3.6.I am the one that takes all the decisions, I am the decision-maker	
		3.2.3.7.Because they are cheap	
		3.2.3.8.Self involvement where my company is made of one manager and 2 employees	
		3.2.3.9.Well since this is a very small organization so I am the one that takes the decision I try to get some of customers and employees feedback which could help me in taking decisions	
		3.2.3.10.The decision are made by me and my partner Cezar we take suggestions from employees and customer to achieve the best decision that would benefit organization	
3.2.3.11.I see what is most appropriate and achievable for my organization			
3.2.5-Social Culture Affects and Beliefs	3.2.4.1.most of our activities impact the environment		
	3.2.4.2. Working for the environment it is ok you can be responsible for it by recycling, using eco-friendly machines. Taking care of the environment can be done but socially for people it is very hard		
	3.2.4.3.In my company I have a large waste basket can just for paper I shred them and place them there, I call the companies to come and take the shredded papers for free, without any cost.		
	3.2.4.4.Sustainable development means sustain the world for future so we need to be aware of our different impacts.		
	3.2.4.5.First of all we have to be aware of the different impacts we have our two major problems are the excessive use of paper and energy		
	3.2.4.6.We only have one machine that is used for outdoors printing, that uses solvent ink or boya (paint) that has a very strong smell since it is mixed with tiner and turbuntine it is the outdoor machine for flex printing, this is very hazardous without filters and ventilators, the ventilator should be direct to it to prevent smells there should always be circulation of air.		
3.3-external stakeholders	3.3.1-Society Influence	3.2.5.1.We do CSR because we love our city a lot	
		3.2.5.2.Another reason would be thoughts and believes of my uncle (referring to the Mayor).	
		3.2.5.3.It's a personal thing, one thought, as an owner he has his beliefs, experiences, things in life he believes in that is what makes them do these activities	
	3.3.2-Customer Satisfaction	3.2.5.4. Ones belief	
		3.2.5.6. of course ones culture experience and beliefs	
		3.2.5.7.they just do activities according to their beliefs and culture such as philanthropic activities.	
		3.2.5.8.Ones ethics	
		3.3.1.1.The influence is improvement of the society, as I told you before we work with students and NGOs so our target is to give offers to students such as paying school tuitions, buying their books	
		3.3.1.2.society, NGOs all could help in driving CSR activities by giving their opinions so all you have to do is listen	
	3.3.3-External Stakeholders Influence	3.3.1.3.here in the area I am friends with everyone, I know all the people around me	
		3.3.2.1.With the customers, we do CSR that targets and satisfies our customers. When we were thinking about planting trees, and we thought about naming each tree after a customer's name	
		3.3.2.2.Customers and entire society consider corporate social responsibility as an important factor to decide the cost, quality and progress of an enterprise. Because of important of corporate social responsibility, many corporations can pay a lot of money for corporate social responsibility to become a perfect business model, responsible for society, and have beliefs of community	
3.3.2.3.With the customers we try to build very good relations since that would be good for the business.			
3.3.2.4.so we really care about the customers' opinion and for us we can't achieve any work			
3.3.2.5.which will gain customer trust			
3.3.3-External Stakeholders Influence	3.3.2.6.customers nowadays like sustainable products and are more aware of this aspect so you can gain their trust		
	3.3.2.7.we are a services organization so we strive for the best relation with the customers.		
	3.3.3.1.the ones that really affect are the outside parties, because internally they would be either working with you positively or negatively and you have the power to change the negative into positive while the outside when he takes a bad image of the organization it will always stay a negative image in his mind and you won't have the power to change it		
		3.3.3.2.The relationship with Suppliers is good we even have some of them sponsored our events such as Canon. When these suppliers are helping me with my CSR activities they will be indirectly be doing CSR in the area we are located in.	

APPENDIX E

TABLE E: SUMMARY OF CSR ACTIVITIES WITHIN TWO SECTORS

	Hotel/Restaurant Sector	Copy/Printing Center
Environmental activities	Recycling (glass, paper, plastic)	Recycling paper
	Take care of produced food waste	Reduce energy consumption (LED lights, turning off machines when unused ...)
	Planting activities	Sponsors and initiate environmental events
	Cleanliness of place	Reuses of unwanted prints
	Hiking events	Use Filters to minimize pollution emissions
	Use Filters to minimize pollution emissions	Usage of green Machinery, and environmental materials
		Use Recyclable paper
Social Activities	Donate to different NGOs (Red cross, Orphanage, elders' shelter, Boys scout ...)	Donations to different NGOs (Cnak, Red cross, Risk for Rainbow)
	Distribution leftover food for less fortunate people	Helping students (discount, offers, tuition, special promotions)
	Help NGOs by providing services and discounts (rooms, fees)	Help NGOs by providing services and discounts (services)
	Donations to different local activities	Sponsors local activities (Akhaa Team, Universities events, Ngos events)
	Sponsor local activities (musical or political)	
Profit Activities	Used as Marketing strategy	Used to Gain a good Reputation
	Used for Advertising	Used as a Marketing Strategy
	Enhance Image Branding	Enhance Image branding
		Enhance Customers trust
		Used for Advertising , team building
Constraints	Lack of CSR knowledge	Lack of Knowledge
	Financial limits	Time Consuming
	Economy constrains	Financial Limits
	Lack of Municipality Support	Lack of Manpower
	Government Limitations	Pre Implementation
	Lack of NGOs guidance	Lack of NGOs guidance
		Receptors Reaction for CSR activities
	Government Limitations	
Influence	Investors Influence	CSR awareness
	Employees Influence	Employees Influence
	Owners Influence	Acknowledgement of environment importance
	Acknowledgement of environment importance	Owners Influence
	CSR awareness	Social Culture Affects and Beliefs
	Society Influence	Customers Influence
	Social Culture Affects and Beliefs	Society Influence
	Customers Influence	

APPENDIX F

TABLE F: Summary of the main Difference and Similarities Between two sectors

		Activities	Constraints	Influences
Similarities	Both (Hotel Restaurant & Copy Printing)	CSR activities leaning towards philanthropic activities	Financial Limits	Power and influence of Owners
		Some Environmental activities good awareness	Government Limitations	Customer satisfaction
			NGO's Role	Employees
Differences	Hotel / Restaurant	Mostly Philanthropic	Economic Recession	Investors
			Investors	
			Municipalities' lack of support	
	Copy/ Printing	Strategic CSR	Time and Manpower	Social influences
		Well aware of the Env. Importance	Pre-CSR Implementation	
		Activities altered to the services provided, customers type (students, paper)		

APPENDIX: G

TABLE G: Activities from Most Frequent to the Least Mentioned Drawn/ Resulted from Template Analysis

	Hotel /Restaurant		Copy/Printing	
Theme	Broad code	Specific code	Broad code	Specific code
CSR Activities	1-Social Activities	1-Philanthropic	1-Environmental	1- Paper Recycling
		2-Sponsorship Local Activities		2- Energy Efficiency
		1- Recycling		3- Pollution Reduction
	2- Environmental	2-Energy efficient	2- Social	1- Philanthropic
		3-Pollution Reduction		2- Sponsorship
		1-Marketing, Enhance Image		1- Reputation Branding Marketing
	3- Profit		3- Profit	2- Advertisement
				3- Team building
Constraints	1-External Reasons	1- Government Limitations	1- Internal Reasons	1- Financial Limits
		2- Economic Recession		2-a-Lack of knowledge, b-Time consuming
		3- a-NGOS Lack of Guidance		3-a Pre-implementation b- lack of manpower
		b-Lack of Municipality Support		1- Government Limitations
	2-Internal Reasons	1- Financial Limits	2-External Reasons	2-NGOS Lack of Guidance
		2-Lack of Knowledge		3- Receptors Reaction for CSR activities
Influences	1- Owners	1-Acknowledgement Importance of CSR	1 - Internal Stakeholders	1-Owners initiatives
		2-Acknowledgment Environment Importance		2-CSR Knowledge and Awareness
		3-Decision Maker		3-Social Culture Affects and Beliefs
		4-Social Culture Affects and Beliefs		4-Employees influence
		5-Self Initiative Activities		5-Acknowledgment impact on the Environment
	1-Customer Satisfaction	6-Society Influence		
	2-External Stakeholders	2-Society Influence	2-External Stakeholders	1-Customer Satisfaction
		1-Employees Influence		2-Society Influence
	3-Internal Stakeholders	2-Investors		