CSR PRACTICES IN LEBANESE SMES

by

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AN ABSTRACT OF THE PROJECT OF

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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 (Jenkens, 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 (Szczanowicz & 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 competiveness (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,
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.
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.

Source: Erasmus University, Wempe & Kaptein

Diagram 1: TBL Concept:
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
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 affect 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:
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”.

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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 constrains 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 constrains 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 Copyprinting 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, constrains 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. There economic and labor power should be strengthen 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.
REFERENCES


Elkington, J., (2004). Enter the triple bottom line. 1-16


Appendix A

Table A: Summary of Different CSR Definitions Available

<table>
<thead>
<tr>
<th>Writer/Organization</th>
<th>Definition</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bowen</td>
<td>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.</td>
<td>(Ekwueme et. al, 2013)</td>
</tr>
<tr>
<td>Fedrick</td>
<td>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.</td>
<td>(Moratis, 2016)</td>
</tr>
<tr>
<td>Walton</td>
<td>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.</td>
<td>(Moratis, 2016)</td>
</tr>
<tr>
<td>Caroll</td>
<td>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</td>
<td>(Moratis, 2016)</td>
</tr>
<tr>
<td>Author(s)</td>
<td>Description</td>
<td>Reference</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Porter and Kramer</td>
<td>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.</td>
<td>(Poter &amp; Kramer, 2011)</td>
</tr>
<tr>
<td>Lepoutre &amp; Heene,</td>
<td>Treats customers, business partners and competitors with fairness.</td>
<td>(Inyang, 2013)</td>
</tr>
<tr>
<td>The European Commission</td>
<td>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.</td>
<td>(Hoivik &amp; Shankar, 2010)</td>
</tr>
<tr>
<td>Friedman</td>
<td>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.</td>
<td>(Moratis, 2016)</td>
</tr>
<tr>
<td>Jenkins</td>
<td>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.</td>
<td>(Kechiche &amp; Soparnot, 2012)</td>
</tr>
<tr>
<td>Wood</td>
<td>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.</td>
<td>(Ekwueme et. al, 2013)</td>
</tr>
<tr>
<td>United Nations</td>
<td>CSR is 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.</td>
<td>(Vancheswaran &amp; Gautam, 2011)</td>
</tr>
<tr>
<td>ISO 26000</td>
<td>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</td>
<td>(Hoivik &amp; Shankar, 2010)</td>
</tr>
<tr>
<td>Companies</td>
<td>CSR Understanding</td>
<td>Main Constrains for CSR</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>Company A</td>
<td>Lack knowledge in CSR terminology</td>
<td>Money is the main concern</td>
</tr>
<tr>
<td>Manager 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company B</td>
<td>Lack knowledge in CSR terminology</td>
<td>Economic recession</td>
</tr>
<tr>
<td>Manager 2</td>
<td></td>
<td></td>
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<tr>
<td>Company C</td>
<td>Lack knowledge in CSR terminology</td>
<td>Economic recession</td>
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<tr>
<td>Manager 3</td>
<td></td>
<td></td>
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<tr>
<td>Company D</td>
<td>Lack knowledge in CSR terminology</td>
<td>Budget constraints</td>
</tr>
<tr>
<td>Manager 4</td>
<td></td>
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<tr>
<td>Company E</td>
<td>Lack of knowledge about CSR; where it is just a philanthropic act, still not manages</td>
<td>Economic recession</td>
</tr>
<tr>
<td>Manager 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company F</td>
<td>Lack of knowledge about CSR; where it is just a philanthropic act, still not manages</td>
<td>Economic recession</td>
</tr>
<tr>
<td>Manager 6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company G</td>
<td>More knowledge in CSR due to a university course</td>
<td>Lack of knowledge about CSR; Financial factor</td>
</tr>
<tr>
<td>Manager 7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

APPENDIX B

TABLE B: Summary Table of each Company Interview and Insights Hotel / Restaurant sector and Copy/ Printing
More knowledge in CSR, they are well aware of its meaning

<table>
<thead>
<tr>
<th>Issue addressing</th>
<th>Financial Factors</th>
<th>Total Insight</th>
<th>CSR in mission and vision</th>
<th>Financial Implications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Limitations</td>
<td>Lack of support</td>
<td>Understanding strategic CSR and starting baby steps with the recyclable paper initiative</td>
<td>CSR could help the community as a whole, such as Green your screen event.</td>
<td>4-Importance of culture and its affect in CSR activities</td>
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<tr>
<td>Lack of knowledge</td>
<td>Knowledgeable employees</td>
<td>Stakeholders</td>
<td>CSR integrated within cooperation</td>
<td>3-Importance of education and information in spreading CSR awareness</td>
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<tr>
<td>Lack of support</td>
<td>Employees</td>
<td>Customers</td>
<td>CSR could help the community as a whole, such as Green your screen event.</td>
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<td>Internal and External Stakeholders</td>
<td>NGOs</td>
<td>CSR integrated within cooperation</td>
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</tr>
</tbody>
</table>
### BROAD CODE

#### CSR Activities

1. **Profit Activities**

<table>
<thead>
<tr>
<th>THEME</th>
<th>SPECIFIC CODE</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.1.1.1</strong></td>
<td>helping society according to their measures (Philanthropy)</td>
<td>- Yes we used to sponsoring some local musical events, providing actors and TV shows with rooms to stay and shoot their scenes. We also helped some artist that work with the municipality.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Of course after your description of the study, stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- If you are doing CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- We also donate some local events, particularly with respect to the area.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- We have some local events, particularly with respect to the area.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- We also helped the local quality actions. We helped society.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- We have some local events, particularly with respect to the area.</td>
</tr>
</tbody>
</table>

2. **1.1.2.1** | sponsoring local events | - Yes we used to sponsoring some local musical events, providing actors and TV shows with rooms to stay and shoot their scenes. We also helped some artist that work with the municipality. |
| | | - Of course after your description of the study, stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - If you are doing CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - We also donate some local events, particularly with respect to the area. |
| | | - We have some local events, particularly with respect to the area. |
| | | - We also helped the local quality actions. We helped society. |
| | | - We have some local events, particularly with respect to the area. |

3. **1.1.3.1** | Marketing strategy | - Yes we used to sponsoring some local musical events, providing actors and TV shows with rooms to stay and shoot their scenes. We also helped some artist that work with the municipality. |
| | | - Of course after your description of the study, stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - If you are doing CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - We also donate some local events, particularly with respect to the area. |
| | | - We have some local events, particularly with respect to the area. |
| | | - We also helped the local quality actions. We helped society. |
| | | - We have some local events, particularly with respect to the area. |

4. **1.2.1.1** | taking care of the environment | - Of course after your description of the study, stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - If you are doing CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - We also donate some local events, particularly with respect to the area. |
| | | - We have some local events, particularly with respect to the area. |
| | | - We also helped the local quality actions. We helped society. |
| | | - We have some local events, particularly with respect to the area. |

5. **1.2.2.1** | recycling | - Of course after your description of the study, stakeholders may affect CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - If you are doing CSR positively and negatively, if they are appreciating the things you are doing and they are helping to promote your activities. |
| | | - We also donate some local events, particularly with respect to the area. |
| | | - We have some local events, particularly with respect to the area. |
| | | - We also helped the local quality actions. We helped society. |
| | | - We have some local events, particularly with respect to the area. |
2- Constraints

2.1- External reasons for limiting CSR

2.1.4- Lack of NGOs’ guidance

- The power of money they hold

2.1.2- Internal reasons for limiting CSR

2.1.2.1- Receptionist is the person that knows people’s needs because they are the first stage contact.

2.1.2.2- Everyone from the cleaning staff, to the chef to the room service….. to the owner, why? Because it affects all of them.

2.1.2.3- If they were good and managed social organizations we would have focused on their interests and work.

2.1.3- Government limitations

2.1.3.1- Yes companies should go beyond laws and regulations because the government only looks for their interest.

2.1.3.2- The government makes rules and regulation just for sake of taxes.

2.1.4- Internal reasons for limiting CSR

2.1.4.1- The municipality in their role.

3- Lack of municipality support

3.1- Financial stakeholders

3.1.1- In some matters yes they should because the government are employing people.

3.1.1.1- Yes for sure because government laws are not updated and these days society

3.1.1.2- That’s a big problem and this is the main reason for corruption in Lebanon.

3.1.1.3- Yes companies should apply by the laws and regulations if the government is corrupt.

3.1.1.4- We return to the same subject it is all affected by the nation’s economy.

3.1.1.5- We used to do some sponsorship when the work and economy was better.

3.1.1.6- We can’t accomplish sustainable development if there is no national economy.

3.1.1.7- Not like a country such as Lebanon where the economy is bad.

3.1.1.8- We can’t accomplish sustainable development if there is no national economy.

3.1.1.9- We return to the same subject it is all affected by the nation’s economy.

3.1.1.10- We can’t accomplish sustainable development if there is no national economy.

3.1.1.11- There were many plans and activities in mind but all stopped due not like a country such as Lebanon where the economy is bad.

3.1.1.12- But the economy is a cycle, if I work all of us work but there is a problem where the expenses are high and all organizations are suffering.

3.1.1.13- We used to do some sponsorship when the work and economy was better.

3.1.1.14- We return to the same subject it is all affected by the nation’s economy.

3.1.1.15- We can’t accomplish sustainable development if there is no national economy.

3.1.1.16- The government doesn’t provide any facilities or help so that we can grow and continue or decrease prices.

3.1.1.17- According to the overall social status.

3.1.1.18- But if they opposing these activities and blocking your activities, for example some activities you do outside you organization needs

3.1.2- Lack of NGOs’ guidance

3.1.2.1- For their projects to work municipalities and the organizations responsible for treatment and collection.

3.1.2.2- I believe that municipality is treating everyone or every sector

3.1.2.3- The municipality in their role.

3.1.2.4- The government makes rules and regulation just for sake of taxes.

3.1.2.5- The government only looks for their interest.

3.1.2.6- The government makes rules and regulation just for sake of taxes.

3.1.2.7- The government makes rules and regulation just for sake of taxes.

3.1.2.8- The government makes rules and regulation just for sake of taxes.

3.1.2.9- The government makes rules and regulation just for sake of taxes.

3.1.2.10- The government only looks for their interest.

3.1.2.11- The government only looks for their interest.

3.1.2.12- The government only looks for their interest.

3.1.2.13- The government only looks for their interest.

3.1.2.14- The government only looks for their interest.

3.1.2.15- The government only looks for their interest.

3.1.2.16- The government only looks for their interest.

3.1.2.17- The government only looks for their interest.

3.1.2.18- The government only looks for their interest.

3.1.3- Government limitations

3.1.3.1- Yes for sure because government laws are not updated and these days society

3.1.3.2- That’s a big problem and this is the main reason for corruption in Lebanon.

3.1.3.3- Yes companies should apply by the laws and regulations if the government is corrupt.

3.1.3.4- We return to the same subject it is all affected by the nation’s economy.

3.1.3.5- We used to do some sponsorship when the work and economy was better.

3.1.3.6- We can’t accomplish sustainable development if there is no national economy.

3.1.3.7- Not like a country such as Lebanon where the economy is bad.

3.1.3.8- We return to the same subject it is all affected by the nation’s economy.

3.1.3.9- We used to do some sponsorship when the work and economy was better.

3.1.3.10- We return to the same subject it is all affected by the nation’s economy.

3.1.3.11- There were many plans and activities in mind but all stopped due not like a country such as Lebanon where the economy is bad.

3.1.3.12- But the economy is a cycle, if I work all of us work but there is a problem where the expenses are high and all organizations are suffering.

3.1.3.13- We used to do some sponsorship when the work and economy was better.

3.1.3.14- We return to the same subject it is all affected by the nation’s economy.

3.1.3.15- We can’t accomplish sustainable development if there is no national economy.

3.1.3.16- The government doesn’t provide any facilities or help so that we can grow and continue or decrease prices.

3.1.3.17- According to the overall social status.

3.1.3.18- But if they opposing these activities and blocking your activities, for example some activities you do outside you organization needs

3.1.4- Lack of NGOs’ guidance

3.1.4.1- For their projects to work municipalities and the organizations responsible for treatment and collection.

3.1.4.2- I believe that municipality is treating everyone or every sector

3.1.4.3- The municipality in their role.

3.1.4.4- The government makes rules and regulation just for sake of taxes.

3.1.4.5- The government only looks for their interest.

3.1.4.6- The government makes rules and regulation just for sake of taxes.

3.1.4.7- The government makes rules and regulation just for sake of taxes.

3.1.4.8- The government makes rules and regulation just for sake of taxes.

3.1.4.9- The government makes rules and regulation just for sake of taxes.

3.1.4.10- The government only looks for their interest.

3.1.4.11- The government only looks for their interest.

3.1.4.12- The government only looks for their interest.

3.1.4.13- The government only looks for their interest.

3.1.4.14- The government only looks for their interest.

3.1.4.15- The government only looks for their interest.

3.1.4.16- The government only looks for their interest.

3.1.4.17- The government only looks for their interest.

3.1.4.18- The government only looks for their interest.
3.1. Owner's initiatives

3.1.1. Self initiative activities

3.2. Decision maker

3.2.1. The owner initiative activities are doing some action on the organization and the environment.

3.2.2. It employed people, they help get samples, giving tasks in different contexts, giving discount in sport, helping people to do small help since we are small companies in the end.

3.2.3. There is no disadvantage but some people may appreciate these activities will other don't.

3.2.4. The concern is essential. Every organization should take care and work for the society, they like to become the health of the society.

3.2.5. The environment is very important and not being able to preserve it will affect for generations or children.

3.3. Social culture and beliefs

3.3.1. Society

3.3.1.1. The society, you are also a part of the society. You should be one with your society. It should help other organizations especially the ones that ask for our help because we are all part of society.

3.3.1.2. Employees and the society, those are the main two parties that help me take CSR decisions.

3.3.1.3. Giving discounts, in some countries it is a small help since we are small companies, in the end.

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. People from the society around me, one should be good with oneself and the people around them.

3.3.2. External stakeholders

3.3.2.1. Employees

3.3.2.2. Customers satisfaction

3.3.2.3. The relationship with customers never change, as an hospitality business our main purpose is our customer 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 see what I can do as small businesses we can be more flexible.

3.3.2.5. There are many types of relationship with them. When does the customer want them to stay? There are many kinds some you become friends with and some are hard to manage. But we have to serve all of them.

3.3.2.6. Giving discounts, in some countries it is a small help since we are small companies in the end.

3.3.2.7. The customer and the society, those are the main two parties that help me take CSR decisions.

3.3.2.8. CSR is essential every organization should take care and work for the society, they like to become the health of the society.

3.3.3.3. External stakeholders influence

3.3.3.4. They are helping me to do, there are some that take care of the community. They help take care of the environment, environment and social issues.

3.3.4. Decision maker

3.3.4.1. The owner initiative activities are doing some action on the organization and the environment.

3.3.4.2. It employed people, they help get samples, giving tasks in different contexts, giving discount in sport, helping people to do small help since we are small companies in the end.

3.3.4.3. There is no disadvantage but some people may appreciate these activities will other don't.

3.3.4.4. The concern is essential. Every organization should take care and work for the society, they like to become the health of the society.

3.3.5. Social culture and beliefs

3.3.5.1. Society

3.3.5.1.1. The society, you are also a part of the society. You should be one with your society. It should help other organizations especially the ones that ask for our help because we are all part of society.

3.3.5.1.2. Employees and the society, those are the main two parties that help me take CSR decisions.

3.3.5.1.3. Giving discounts, in some countries it is a small help since we are small companies, in the end.

3.3.5.1.4. There are no CSR activities, but I always participate with society needs and demands.

3.3.5.1.5. I follow the rules as long as the laws and regulation benefit society.

3.3.5.1.6. In taking the decision people from outside the organization help me, my friends, people that have experience in social work.

3.3.5.1.7. People from the society around me, one should be good with oneself and the people around them.

3.3.5.2. External stakeholders

3.3.5.2.1. Employees

3.3.5.2.2. Customers satisfaction

3.3.5.2.3. The relationship with customers never change, as an hospitality business our main purpose is our customer satisfaction.

3.3.5.2.4. Some customers want to stay for a long time, but they can't afford it, so they talk with me and see what I can do as small businesses we can be more flexible.

3.3.5.2.5. There are many types of relationship with them. When does the customer want them to stay? There are many kinds some you become friends with and some are hard to manage. But we have to serve all of them.

3.3.5.2.6. Giving discounts, in some countries it is a small help since we are small companies in the end.

3.3.5.2.7. The customer and the society, those are the main two parties that help me take CSR decisions.

3.3.5.3. Decision maker

3.3.5.3.1. The owner initiative activities are doing some action on the organization and the environment.

3.3.5.3.2. It employed people, they help get samples, giving tasks in different contexts, giving discount in sport, helping people to do small help since we are small companies in the end.

3.3.5.3.3. There is no disadvantage but some people may appreciate these activities will other don't.

3.3.5.3.4. The concern is essential. Every organization should take care and work for the society, they like to become the health of the society.

3.3.6. Social culture and beliefs

3.3.6.1. Society

3.3.6.1.1. The society, you are also a part of the society. You should be one with your society. It should help other organizations especially the ones that ask for our help because we are all part of society.

3.3.6.1.2. Employees and the society, those are the main two parties that help me take CSR decisions.

3.3.6.1.3. Giving discounts, in some countries it is a small help since we are small companies, in the end.

3.3.6.1.4. There are no CSR activities, but I always participate with society needs and demands.

3.3.6.1.5. I follow the rules as long as the laws and regulation benefit society.

3.3.6.1.6. In taking the decision people from outside the organization help me, my friends, people that have experience in social work.

3.3.6.1.7. People from the society around me, one should be good with oneself and the people around them.
1.1 Social Activities

1.1.1 Sponsorship

- We sponsor various events and offer extra discounts to AKHAA football team.
- We sponsor many events and AKHAA football team.
- We have sponsored several activities that take place in Shouf.
- We sponsor university students with their graduation.
- We sponsor university students with their graduation, either with their graduation or with their tombola.
- We sponsor AKHAA football team.
- We offer students special discounts.
- We always donate, always support the Red Cross.
- We always help the Red Cross, as one of my concepts.
- We offer students special discounts.
- We offer extra discounts and sometimes we offer gifts for their tombola.
- We have helped several NGOs by giving extra discounts.
- We have provided extra discounts for students and sometimes we offer gifts for their tombola.
- We have helped several NGOs by giving extra discount and sometimes we offer gifts for their tombola.
- We have helped several NGOs by giving extra discount and sometimes we offer gifts for their tombola.
- We offer students special discounts.
- We offer students special discounts.
- We always support the Red Cross.
- We always donate.
- We always help the Red Cross.
- We always help the Red Cross.
- We always support the Red Cross.
- We always donate.
- We always help the Red Cross.
- We always help the Red Cross.
- We offer students special discounts.
- We always support the Red Cross.

1.1.2 Social Activities

- Social activities are important to help develop society.
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2.1 Internal resources for leading CSR

2.1.1 Time Consumption

- Time consuming since its management and execution take up a lot of time and effort required.
- Time consuming since decision making process is involved and needs time and resources.
- Time consuming since the event requires organizational structure and planning.
- Time consuming since all activities require planning and coordination.

2.1.2 Financial limits

- Financial limits due to the high costs involved.
- Financial limits due to the lack of financial support.
- Financial limits due to the budget constraints.
- Financial limits due to the high costs of CSR activities.

2.1.3 Pre-implementation

- Pre-implementation involves organizational structure and planning.
- Pre-implementation involves the need for financial support.
- Pre-implementation involves the need for time and resources.
- Pre-implementation involves the need for decision making.

2.2 External constraints

2.2.1 Government limitations

- Government limitations in terms of regulations and policies.
- Government limitations in terms of financial support.
- Government limitations in terms of legal constraints.
- Government limitations in terms of social responsibilities.

2.2.2 NGOs guidance and help

- NGOs guidance and help in terms of financial support.
- NGOs guidance and help in terms of technical support.
- NGOs guidance and help in terms of organizational support.
- NGOs guidance and help in terms of strategic planning.

2.2.3 Receptors Reaction for CSR activities

- Receptors Reaction for CSR activities in terms of acceptance.
- Receptors Reaction for CSR activities in terms of support.
- Receptors Reaction for CSR activities in terms of participation.
- Receptors Reaction for CSR activities in terms of advocacy.

2.2.4 Lack of NGOs guidance and help

- Lack of NGOs guidance and help in terms of financial support.
- Lack of NGOs guidance and help in terms of technical support.
- Lack of NGOs guidance and help in terms of organizational support.
- Lack of NGOs guidance and help in terms of strategic planning.

2.2.5 External constraints

- External constraints in terms of regulations.
- External constraints in terms of financial support.
- External constraints in terms of legal constraints.
- External constraints in terms of social responsibilities.

2.2.6 NGOs guidance and help

- NGOs guidance and help in terms of financial support.
- NGOs guidance and help in terms of technical support.
- NGOs guidance and help in terms of organizational support.
- NGOs guidance and help in terms of strategic planning.

2.2.7 Receptors Reaction for CSR activities

- Receptors Reaction for CSR activities in terms of acceptance.
- Receptors Reaction for CSR activities in terms of support.
- Receptors Reaction for CSR activities in terms of participation.
- Receptors Reaction for CSR activities in terms of advocacy.

2.2.8 Government limitations

- Government limitations in terms of regulations and policies.
- Government limitations in terms of financial support.
- Government limitations in terms of legal constraints.
- Government limitations in terms of social responsibilities.

2.2.9 External constraints

- External constraints in terms of regulations.
- External constraints in terms of financial support.
- External constraints in terms of legal constraints.
- External constraints in terms of social responsibilities.

2.2.10 NGOs guidance and help

- NGOs guidance and help in terms of financial support.
- NGOs guidance and help in terms of technical support.
- NGOs guidance and help in terms of organizational support.
- NGOs guidance and help in terms of strategic planning.

2.2.11 Receptors Reaction for CSR activities

- Receptors Reaction for CSR activities in terms of acceptance.
- Receptors Reaction for CSR activities in terms of support.
- Receptors Reaction for CSR activities in terms of participation.
- Receptors Reaction for CSR activities in terms of advocacy.
3.1.1 Influence

3.1.1.1 Employees

Employees are the ones that work on the ground, they are the ones who do the work and they are very important in implementing CSR activities. They are the ones who are directly affected by the policies and initiatives of the organization, so it is crucial to involve them in the decision-making process.

3.1.1.2 Customers

Customers are another important stakeholder in the implementation of CSR. They are the ones who benefit from the organization's initiatives and they are also the ones who can positively or negatively impact the organization's reputation.

3.1.2 Influence on the Organization

3.1.2.1 Financial Performance

CSR activities can have a positive impact on the organization's financial performance. Customers and employees are more likely to support an organization that contributes to social and environmental causes.

3.1.2.2 Reputation

A positive reputation can attract new customers and employees, and it can also help the organization to retain its current customers and employees.

3.1.3 Influence on the Community

3.1.3.1 Social Development

CSR activities can contribute to social development by providing education, healthcare, and other essential services.

3.1.3.2 Environmental Protection

CSR activities can also contribute to environmental protection by reducing waste and pollution.

3.2 External Influences

3.2.1 Government

The government plays a significant role in the implementation of CSR. It can provide financial incentives and other support, and it can also enforce laws and regulations that promote CSR.

3.2.2 NGOs

NGOs can also play a role in promoting CSR by providing support and guidance, and by acting as a mediator between the organization and the community.

3.2.3 Media

The media can influence the perception of the organization and its CSR activities. Positive coverage can help to increase the organization's visibility and to build its reputation, while negative coverage can damage its image.

3.2.4 Community

The community is another important stakeholder in the implementation of CSR. They are the ones who benefit from the organization's initiatives and they are also the ones who can positively or negatively impact the organization's reputation.

3.3 Internal Influences

3.3.1 Employees

Employees are the ones who implement the organization's CSR initiatives. They are the ones who are directly affected by the policies and initiatives of the organization, so it is crucial to involve them in the decision-making process.

3.3.2 Customers

Customers are another important stakeholder in the implementation of CSR. They are the ones who benefit from the organization's initiatives and they are also the ones who can positively or negatively impact the organization's reputation.

3.3.3 Environment

The environment is another important stakeholder in the implementation of CSR. It is affected by the organization's activities and it can also influence the organization's reputation.

3.4 Influence on the Organization

3.4.1 Financial Performance

CSR activities can have a positive impact on the organization's financial performance. Customers and employees are more likely to support an organization that contributes to social and environmental causes.

3.4.2 Reputation

A positive reputation can attract new customers and employees, and it can also help the organization to retain its current customers and employees.

3.4.3 Community

CSR activities can contribute to social development by providing education, healthcare, and other essential services.

3.4.4 Environmental Protection

CSR activities can also contribute to environmental protection by reducing waste and pollution.

3.5 Influence on the Community

3.5.1 Social Development

CSR activities can contribute to social development by providing education, healthcare, and other essential services.

3.5.2 Environmental Protection

CSR activities can also contribute to environmental protection by reducing waste and pollution.

3.6 Influence on the Environment

3.6.1 Environmental Protection

CSR activities can contribute to environmental protection by reducing waste and pollution.
### APPENDIX E

#### TABLE E: SUMMARY OF CSR ACTIVITIES WITHIN TWO SECTORS

<table>
<thead>
<tr>
<th>Environmental activities</th>
<th>Hotel/Restaurant Sector</th>
<th>Copy/Printing Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recycling (glass, paper, plastic)</td>
<td>Recycling paper</td>
<td>Recycling paper</td>
</tr>
<tr>
<td>Take care of produced food waste</td>
<td>Reduce energy consumption (LED lights, turning off machines when unused ...)</td>
<td></td>
</tr>
<tr>
<td>Planting activities</td>
<td>Sponsors and initiate environmental events</td>
<td></td>
</tr>
<tr>
<td>Cleanliness of place</td>
<td>Reuses of unwanted prints</td>
<td></td>
</tr>
<tr>
<td>Hiking events</td>
<td>Use Filters to minimize pollution emissions</td>
<td></td>
</tr>
<tr>
<td>Use Filters to minimize pollution emissions</td>
<td>Usage of green Machinery, and environmental materials</td>
<td>Use Recyclable paper</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social Activities</th>
<th>Hotel/Restaurant Sector</th>
<th>Copy/Printing Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donate to different NGOs (Red cross, Orphanage, elders' shelter, Boys scout ...)</td>
<td>Donations to different NGOs (Cnuk, Red cross, Risk for Rainbow)</td>
<td></td>
</tr>
<tr>
<td>Distribution leftover food for less fortunate people</td>
<td>Helping students (discount, offers, tuition, special promotions)</td>
<td></td>
</tr>
<tr>
<td>Help NGOs by providing services and discounts (rooms, fees)</td>
<td>Help NGOs by providing services and discounts (services)</td>
<td></td>
</tr>
<tr>
<td>Donations to different local activities</td>
<td></td>
<td>Sponsors local activities (Akhaa Team, Universities events, Ngos events)</td>
</tr>
<tr>
<td>Sponsor local activities (musical or political)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Profit Activities</th>
<th>Hotel/Restaurant Sector</th>
<th>Copy/Printing Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used as Marketing strategy</td>
<td>Used to Gain a good Reputation</td>
<td></td>
</tr>
<tr>
<td>Used for Advertising</td>
<td>Used as a Marketing Strategy</td>
<td></td>
</tr>
<tr>
<td>Enhance Image Branding</td>
<td>Enhance Image branding</td>
<td></td>
</tr>
<tr>
<td>Enhance Customers trust</td>
<td></td>
<td>Used for Advertising, team building</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Constraints</th>
<th>Hotel/Restaurant Sector</th>
<th>Copy/Printing Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lack of CSR knowledge</td>
<td>Lack of Knowledge</td>
<td></td>
</tr>
<tr>
<td>Financial limits</td>
<td>Time Consuming</td>
<td></td>
</tr>
<tr>
<td>Economy constraints</td>
<td>Financial Limits</td>
<td></td>
</tr>
<tr>
<td>Lack of Municipality Support</td>
<td>Lack of Manpower</td>
<td></td>
</tr>
<tr>
<td>Government Limitations</td>
<td>Pre Implementation</td>
<td></td>
</tr>
<tr>
<td>Lack of NGOs guidance</td>
<td>Lack of NGOs guidance</td>
<td>Receptors Reaction for CSR activities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Government Limitations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Influence</th>
<th>Hotel/Restaurant Sector</th>
<th>Copy/Printing Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investors Influence</td>
<td>CSR awareness</td>
<td></td>
</tr>
<tr>
<td>Employees Influence</td>
<td>Employees Influence</td>
<td></td>
</tr>
<tr>
<td>Owners Influence</td>
<td>Acknowledgement of environment importance</td>
<td></td>
</tr>
<tr>
<td>Acknowledgement of environment importance</td>
<td>Owners Influence</td>
<td></td>
</tr>
<tr>
<td>CSR awareness</td>
<td>Social Culture Affects and Beliefs</td>
<td></td>
</tr>
<tr>
<td>Society Influence</td>
<td>Customers Influence</td>
<td></td>
</tr>
<tr>
<td>Social Culture Affects and Beliefs</td>
<td>Society Influence</td>
<td></td>
</tr>
<tr>
<td>Customers Influence</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# APPENDIX F

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

<table>
<thead>
<tr>
<th>Similarities</th>
<th>Both (Hotel Restaurant &amp; Copy Printing)</th>
<th>Activities</th>
<th>Constraints</th>
<th>Influences</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CSR activities leaning towards philanthropic activities</td>
<td>Financial Limits</td>
<td>Power and influence of Owners</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Some Environmental activities good awareness</td>
<td>Government Limitations</td>
<td>Customer satisfaction</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>NGO's Role</td>
<td>Employees</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Differences</th>
<th>Hotel / Restaurant</th>
<th>Mostly Philanthropic</th>
<th>Economic Recession</th>
<th>Investors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Copy/Printing</td>
<td>Strategic CSR</td>
<td>Time and Manpower</td>
<td>Social influences</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Well aware of the Env. Importance</td>
<td>Pre-CSR Implementation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Activities altered to the services provided, customers type (students, paper)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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## APPENDIX: G

### TABLE G: Activities from Most Frequent to the Least Mentioned

**Drawn/ Resulted from Template Analysis**

<table>
<thead>
<tr>
<th><strong>Hotel /Restaurant</strong></th>
<th><strong>Copy/Printing</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme</strong></td>
<td><strong>Broad code</strong></td>
</tr>
<tr>
<td>1-Philantrophic</td>
<td>1- Paper Recycling</td>
</tr>
<tr>
<td>Local Activities</td>
<td>2- Energy Efficiency</td>
</tr>
<tr>
<td>2- Recycling</td>
<td>3- Pollution Reduction</td>
</tr>
<tr>
<td>2-Energy efficient</td>
<td>3- Profit</td>
</tr>
<tr>
<td>3-Pollution Reduction</td>
<td>1- Profit</td>
</tr>
<tr>
<td>1- Marketing, Enhance Image</td>
<td>3- Receptors Reaction for CSR activities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>CSR Activities</strong></th>
<th><strong>Copy/Printing</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Social Activities</td>
<td>1- Acknowledgement Importance of CSR</td>
</tr>
<tr>
<td>2-Sponsorship</td>
<td>2- CSR Knowledge and Awareness</td>
</tr>
<tr>
<td>Local Activities</td>
<td>3- Social Culture Affects and Beliefs</td>
</tr>
<tr>
<td>1- Recycling</td>
<td>4- Employees influence</td>
</tr>
<tr>
<td>2- Energy efficient</td>
<td>5- Acknowledgment impact on the Environment</td>
</tr>
<tr>
<td>3-Pollution Reduction</td>
<td>6- Society Influence</td>
</tr>
<tr>
<td>1- Marketing, Enhance Image</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Constraints</strong></th>
<th><strong>Copy/Printing</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1-External Reasons</td>
<td>1- Financial Limits</td>
</tr>
<tr>
<td>2/Internal Reasons</td>
<td>2-NGOS Lack of Guidance</td>
</tr>
<tr>
<td>3- Lack of Knowledge</td>
<td>3- Receptors Reaction for CSR activities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Influences</strong></th>
<th><strong>Copy/Printing</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1- Owners</td>
<td>1- Owners initiatives</td>
</tr>
<tr>
<td>2- External Stakeholders</td>
<td>2-CSR Knowledge and Awareness</td>
</tr>
<tr>
<td>3-Internal Stakeholders</td>
<td>3- Social Culture Affects and Beliefs</td>
</tr>
</tbody>
</table>

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