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RESEARCH ARTICLE

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The event-driven social responsibility in small and medium-sized enterprises

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Abstract

Since the survival and growth of small firms depend largely on their ability to acquire legitimacy within the institutional environment, social responsibility plays an important role in their lives. The aim of this study was to investigate how a disruption in the normal course of business can lead to an evolution and change in the social responsibility activities of small and medium-sized enterprises. Such disruptions, called critical incidents, interrupt the normal functioning of the business. The case-based exploratory study found that such critical events can have a positive impact. In particular, they can initiate the integration of socially responsible business practices. This is a journey from philanthropic donations to fully integrated socially responsible practices, often driven by internal triggering events such as organisational growth, unanticipated changes in management, or generational change, which allow new values to be brought on board. When such an internal event is followed by a highly critical but external event, such as the COVID-19 pandemic, the transformation gains momentum. The findings also suggest that social responsibility can be a new source of competitive advantage.

KEYWORDS
critical incident, event-driven SR, external driver, SMEs, social responsibility

1 | INTRODUCTION

Traditionally, researchers have associated corporate social responsibility (CSR) with large enterprises, but since small and medium-sized enterprises (SMEs) together are also making economic, environmental, and social impacts, the worldwide interest of researchers has begun to focus on the social responsibility practices of SMEs (Fuller, 2003; Jamali et al., 2009; Jenkins, 2006; Murillo & Lozano, 2006). Former research has also proved that SMEs are not only miniature versions of large companies but face different challenges and therefore have different motivations and engage in different CSR activities compared to large companies (Morsing & Perrini, 2009). As a result, a particularly fast-growing scientific field has developed, which focuses specifically on the social responsibility and activity of the SMEs sector (Kechiche & Soparnot, 2012). The early research on the topic of SMEs' CSR in the '70s and '80s was mostly critiqued for having little theoretical foundation (cf. Keim, 1978; Wilson, 1980). In their seminal paper, Morsing and Perrini (2009) urged scholars to focus on the 'how' and the 'with what impact' questions to understand better the SMEs' engagement in CSR.

Yet until today, surprisingly less attention has been paid to events such as critical incidents, which can trigger SMEs to engage in CSR activity, and as such could be important to study. Most of the empirical research on SMEs' CSR activities still has a static approach.

The 'why' for SME engagement is explained solely by internal factors such as the motivation or the values of the founder entrepreneur. So far, no attention has been paid to triggering events. Moreover, little is known about how CSR activities impact SMEs' business operations.

To fill this gap, the present research took a dynamic, event-based approach to highlight disruptive incidents that drive a change in the CSR activities of SMEs. It analyses how social responsibility activities evolve and change over time due to a disruption in business life. Such a disruption could be a crisis when the organisation's mere existence is threatened, but of course, it could be a less stressful condition, when disruption happens to a lesser degree. The research presumes that external as well as internal events, also called critical incidents can and often do trigger SMEs to change the course of their operation, including their CSR activity. The paper aims to identify the events that influence SMEs' social responsibility activities, how these events can lead to an increased commitment to socially responsible business practices, and what lies behind management decisions. According to our knowledge, the study of such critical incidents as drivers of CSR activity is novel, hence findings could contribute to theory development while understanding these drivers could contribute to societal and economic progress. Moreover, the research investigates the impact of the disruption on CSR activities, in particular, the possible changes in the scope of CSR activities and how they affect business operations.

The paper is organised as the following: the brief literature review is followed by the presentation of the case-study research. Data is analysed and results are discussed. In the end, a future research agenda is suggested along with the elaboration of the limitations of the research.

2 | LITERATURE REVIEW

2.1 | Characteristics of SMEs' social responsibility

The CSR concept is so complex that despite the continuously growing literature there is no generally accepted definition (Russo & Perrini, 2010; Sarkar & Searcy, 2016). Ortiz-Avram and Kühne (2008) suggested responsible business behaviour, and Besser et al. (2006) advised the use of the term Business Social Responsibility. Small Business Social Responsibility (SBSR) refers specifically to the small firms' activity (Lepoutre & Heene, 2006; Soundararajan et al., 2017; Spence, 2014). Social responsibility (SR) (Aragón et al., 2016; Jenkins, 2006) is closest to our view, it refers to the concept without using the word corporate to highlight the role of smaller companies as well. Consequently, the present paper will rather use SR as the reference for SMEs' socially responsible behaviour.

Table 1. provides a summary of the main characteristics of SMEs' SR. One of the most significant is that the owner and manager are often one person (Jenkins, 2006; Lepoutre & Heene, 2006; Spence, 1999), so the operation is typically personalised (Fuller & Tian, 2006; Jenkins, 2006; Vyakarnam et al., 1997), ad-hoc and informal reflecting the values of the owner-managers are crucial

TABLE 1 Characteristics of small and medium-sized enterprises (SMEs) related to the features of their social responsibility (SR) activities with some key references.

SMEs' characteristics	SMEs' SR features
Often the owner and the manager are the same people (Jenkins, 2006; Lepoutre & Heene, 2006; Spence, 1999).	The attitudes, values and characteristics of the owner-manager are crucial (Jenkins, 2004, 2006). It can be motivated by personal values (Ortiz-Avram et al., 2018; Vives, 2006).
The operation is personalised (Fuller & Tian, 2006; Jenkins, 2006; Vyakarnam et al., 1997).	The attitudes, values and characteristics of the owner-manager are crucial (Jenkins, 2004, 2006; Wickert, 2016).
The owner-manager knowledge is often incomplete to be able to clear all operation functions (Cambra-Fierro et al., 2008).	There is no SR strategy or formal SR policy (Bevan & Yung, 2015). Often they practice SR but do not label it as SR (Bevan & Yung, 2015; Jenkins, 2004; Perrini, 2006; Vives, 2006; Zastempowski & Cyfert, 2021).
Ad-hoc because the owner-manager has limited time to deal with everything (Spence et al., 2003).	Non-regular (Bevan & Yung, 2015). Informal (Spence, 2007).
Employees have an outstanding role (Spence, 2007).	SR reacts to the need of the employees and local actors (Smith & Oakley, 1994).
Informal and less structured operation (Jenkins, 2006; Spence, 1999).	Informal (Spence, 2007). There is no SR strategy or formal SR policy (Bevan & Yung, 2015). Informal SR communication (Madsen & Ulhøi, 2016).
Informal relations (Spence, 1999).	There is no SR strategy or formal SR policy (Bevan & Yung, 2015). Informal SR communication (Madsen & Ulhøi, 2016).
Local operation (Vyakarnam et al., 1997).	They react to local needs (Testa et al., 2012). Cash-limited (Panwar et al., 2016; Spence, 1999). Ad-hoc and non-regular (Bevan & Yung, 2015)
They are dependent on the stability of the local economy and community (Fuller & Tian, 2006; Jenkins, 2004; Perrini, 2006).	Their stakeholders are mainly from the local community (Vives, 2006). Besides economic and ethical drivers there is also personal and social motivation (Jenkins, 2006; Ortiz-Avram et al., 2018; Vives, 2006).

Source: Own elaboration.

(Jenkins, 2004, 2006). Further important features are that SMEs are mainly local (Vyakarnam et al., 1997) and are embedded in the local community (Fuller & Tian, 2006; Perrini, 2006), which determines their SR activity and motivation.

Kusyk and Lozano (2007) determined the driver and barrier factors of SMEs' social performance based on the origin: owner-related issues, employees, and resource management are internal factors; customers, community, and environment are external ones. Lepoutre and Heene (2006) distinguished issues as personal, organisational, and contextual factors. Preuss and Perschke (2010) emphasised the role of external factors, in particular stakeholders and market type. Since SR is often driven by the needs of the local community hence its actions are usually cash-limited, and rather embedded in the local community in contrast with the typical financial support provided by large firms (Fuller & Tian, 2006; Perrini, 2006).

The distinction between the philanthropic activities of the owner and the SR activities of the SME has generated some debate among academics and practitioners. Jamali and Keshishian (2009) argue that if there is a close fit between a company's CSR activities and its mission as well as goals, and if the company can capitalise on the value from its CSR investments to the greatest extent, then it is more likely CSR's scope moves from a merely philanthropic activity into an integrated business operation. Understanding the differences between corporate Philanthropy (CP) and SR has become something of a challenge for both managers and academics. Zollo contends that companies engage in philanthropic activities because they believe they can gain a significant advantage in terms of reputation, social capital, and business development. In contrast, when SR is fully integrated, decisions are made and actions are taken only after having fully analysed the possible economic and social implications. In this sense, economic performance is a necessary condition, a means for the achievement of social impact (Zollo, 2004). In his review of CSR definitions, Dahlsrud (2008) concludes: 97% of CSR definitions refer to SR as a voluntary act that goes beyond legal obligations. "It is not about philanthropy or giving back to society as a kind of conscience-easer for taking so much" (Marsden, 2005:360). As he explains, a socially responsible company is one that runs a profitable business while considering all the environmental, social, and economic impacts, both positive and negative, that it is having on society. Nevertheless, previous research has shown that a positive corporate reputation can be the key to a company's long-term success, so it is advisable to start with corporate image building and management as early as possible (Goldberg et al., 2003).

It is an important recognition that large companies individually have greater potential for environmental and social impact, resource control, or undue influence (Marsden, 2005). Consequently, there are differences between small firms and larger firms in the implementation of SR activities. Referring to previous research (Jenkins, 2006; Baumann-Pauly et al., 2013; Lee et al., 2016) these differences are the followings: First, SR in SMEs is more informal due to their simpler organisational structure and smaller size. Second, SMEs' managers clearly have an inside-out approach to SR, however, they tend not to communicate externally about the SR activities of the company (Nielsen and Thomsen, 2008). Finally, in contrast to the typical financial support provided by large companies, the actions of small companies are usually limited in cash terms but are more likely to be driven by the needs of the local community (Fuller & Tian, 2006; Perrini, 2006).

2.2 | The drivers of SMEs' social responsibility

Since 2006, the scholarly interest turned toward identifying the content, the context, the drivers and the main characteristics of SMEs SR (Berk, 2017; Guillén et al., 2021; Jamali et al., 2009; Russo & Perrini, 2010). It has been found that usually stakeholder pressure rather than a pro-active SR engagement is the most frequent driver for SMEs to engage in social initiatives (Morsing & Perrini, 2009) and that the social compliance costs, time, and lack of guidance or benchmarks are regarded as a barrier for SMEs to implement SR (Hsu & Cheng, 2012). Lately, the concept of shared values emerged as organisations must meet stakeholder expectations without undermining the viability of the business (Visser & Kymal, 2015).

In the case of SMEs, the close connection between the entrepreneur and his business is assumed to drive SR activities. The entrepreneur is the key to the firm's SR activities which reflect a greater extent the personality, values, character, attitudes, education, or background of the entrepreneur or the owner than those of the managers in large corporations (Hammann et al., 2009). Frynas and Yamahaki (2016) in their extensive literature review found, that the stakeholder and institutional perspectives dominate the SR literature. This is not surprising, since the survival and growth of firms depends on the acquisition of legitimacy in the institutional environment. In particular, firms must accept all the norms and expectations that are in place in the environment in which they operate in order to be a legitimate business, otherwise their long-term existence is at risk (Deegan, 2002).

While previous research has typically emphasised that the process from awareness of the company's role to acting responsibly is often full of contradictions, mainly because it is costly, today's research has already drawn attention to the fact that SR activities can create not only social and environmental benefits but also economic benefits (Vuong et al., 2021).

More importantly, Jenkins (2009) argued that there are external drivers, such as a business opportunity which can trigger SMEs to implement a socially responsible operation. These opportunities induce such commercially viable activities which also advance environmental and social sustainability. This has contributed greatly to theory advancement as acknowledges opportunity-driven SR activities. These opportunities, however, are not always easy to exploit. Even if there is an opportunity to serve a previously unmet need, often their exploitation is challenging and the business must confront the unexpected.

2.3 | Critical incidents in SMEs

The concept of a critical incident is interpreted differently by different researchers depending on their discipline, and therefore its definition is yet ambiguous (Spencer-Oatey, 2013). For example, Butterfield et al. (2005) argued that critical incidents are events that impair the effective execution of a certain activity, hence they have the capacity to produce turning points. Others argue that critical incidents are organisational stressors that cause interruptions in normal business functioning, also known as business as usual. What is common in these definitions is that critical incidents should lead to questioning the way things normally are done (Tripp, 1993). The underlying reason is that critical incidents attract the continuous attention of stakeholders and therefore cannot be ignored. They require a response from the company's management. Critical events can be distinguished from ordinary events affecting the behaviour of companies. First, they are observable by stakeholders, and they directly interrupt the usual course of business operations. Second, they create uncertainty, which adds to the challenge of keeping operations—routines and procedures—intact (Engen et al., 2010; Hoffmann & Ocasio, 2001). For example, in complex and turbulent times shifting to a socially responsible strategy can be rewarding (Moneva-Abadía et al., 2019). Since every company depends on society, it is essential to influence society's image of it. This image is judged by the stakeholders based on the company's past actions. Building a social reputation is usually a slow and long-term activity, and the company must protect and nurture this image. As a result, if a critical incident occurs in the life of the company, it can usually affect not only its operation but also its reputation (Vaaland & Heide, 2008).

These incidents are typically characterised as either internal or external to the organisation, while the outcome of these incidents is characterised as either positive or negative (Dabhilkar et al., 2016). In the latter case, the outcome is evaluated in relation to the achievement of specific objectives (Chell, 1998; Chell, 2014). The social impact of the decision is examined in the present study.

Critical incidents, however, are not necessarily dramatic events, they do not necessarily threaten organisational existence even when they disrupt the status quo they offer opportunities for exploration (Bechky & Okhuysen, 2011) and learning. The learning, however, which undergo is rather tacit, it is hard to communicate or formalise (Cope & Watts, 2000). Moreover, critical incidents allow organisations to be more aware of their professional values and associated problematics, to question their own practice, and to concretise their mission.

Critical events can internal and external. Internal ones occur in the firms, sometimes they are the result of the decisions of the leaders or sudden incidents while external ones are often such events which cannot be avoided as the whole settlement, sector, country etc. are concerned. Such external incidents could be crises (economic or financial), pandemic, change in the social conditions, etc. (Taliouris, 2018; Yıldız & Ozerim, 2014).

In family businesses, for example, succession is a very serious challenge. Previous research has reported that only one-third of generational change is successful because personal and professional relationships are too intertwined. Mostly the organisational members' acceptance of the potential successor is missing from the process of transferring power. The literature lacks studies that focus on post-succession problems, i.e. conflicts arising after the successor takes over the business (Harvey & Evans, 1995). However, succession is also an opportunity to renew and revitalise the organisation (Hortoványi, 2017).

Finally, the companies' contributions to a better society and the protection of the environment are proven to provide a competitive advantage (López-Concepción et al., 2022). The results of Hur et al. (2019) implies that employees, who put a high value on external CSR activities and perceive their organisation as a responsible member of society, are more likely to feel obligated to reciprocate, which may lead to boosting prosocial and proactive employee behaviours which is associated with competitive advantage (Datta et al., 2005).

Our understanding of the impact of critical incidents on SR practices is still limited, hence present research offers insight into the role of critical incidents in shaping the evolution of SR practices. Based on the suggestion of Aragón et al. (2016) firm characteristics (size, age, structure, market, organisational culture, employees' attitude, etc.) as well as stakeholders' influence and business context will be the focus of the qualitative research.

3 | RESEARCH METHODOLOGY

The critical incident technique (CIT) is a widely used qualitative research method and today is recognised as an effective exploratory and investigative tool by industrial and organisational researchers (i.e. in disciplines such as communications, marketing, organisational learning, education and teaching etc.) (Butterfield et al., 2005). CIT "does not consist of a single rigid set of rules for such data collection" (Flanagan, 1954: p. 335). Rather, its flexible principles allows researchers to adapt the technique to the given situation. Consequently, the strength of the technique lies in its flexibility, enabling innovative and thorough studies about effective and ineffective courses of action, successes and failures, or the identification of critical features of an activity or event.

Denzin and Lincoln (1994) define qualitative research as the study that attempts to interpret or make sense of phenomena based on the meaning that people give to them. A variety of empirical materials—case studies, personal experiences, life stories, interviews, observations, etc. are encouraged. This will include an examination of the words that the participants in the study use to describe difficult moments and the impact that these moments have had on their lives. In present research, the case study method was chosen for two reasons: first, the event-based approach to SR is an emerging field hence exploratory research is needed; second, SMEs SR with new approaches can be well understood by analysing their own perspectives (Murillo & Lozano, 2006). The case study research was designed in line with the suggestions of Eisenhardt (1989).

The basic idea of our research is that the SR activity of a firm is not a static one but it evolves and changes throughout the life of the firm. Hence judgemental sampling was used because the subjects must have a history of SR activities. This study is a multiple case study, analysing the evolution of socially responsible practices in SMEs, which have a number of commonalities as well as a number of differences. Based on a Hungarian database (OPTEN), there were about 600 small and medium-sized enterprises in Győr in 2021.

TABLE 2 Key information about the interviewees and interviews.

Key informants	In position	Gender	Work experience, years	Length of the interview (min)
Managing director Case A Interview 1	Managing director from 2010	Male	20+	60
Managing director Case A Interview 2				45
Managing director, owner 1 Case B Interview 1	Managing director (2nd generation) from 2014 and owner from 2015	Female	20+	90
Managing director, owner 1 Case B Interview 2				60
Managing director, owner 2 Case B Interview 1	Managing director from 2015 and owner	Female	30+	90
Managing director, owner 2 Case B Interview 2				60
Managing director Case C Interview 1	Managing director from 2013 (2nd generation)	Female	20+	80
Managing director Case C Interview 2				60

Source: Own elaboration based on the idea of Aragón et al., 2016

First, 50 companies were randomly selected that were founded before 2010. Each firm was then contacted. After, the firms that were willing to participate were visited and unstructured interviews were conducted with the owner-managers. The first round of interviews was a preliminary study of the social impact of the firms and took place between the end of 2021 and mid-2022. On the basis of our extensive analysis, we identified three firms in the sample where we were given access to the full history of each firm, and we were able to identify differences in both the triggering events and the development of their SR activities. Further rounds of interviews were conducted with the selected companies. These focused specifically on the evolution of SR.

In line with the research question, the critical incidents in this paper hence are considered a catalyst for introducing or renewing the firm's SR policy. The semi-structured interviews with managing directors of SMEs were designed to identify if such critical incidents or events triggered a shift in the firm's SR policy or activity. In order to ensure data validity, the interviews were triangulated with other information sources such as the company website and newsletters, press releases, annual reports, and social media posts. The multiple data sources ensure the high reliability of the research (Eisenhardt, 1989).

The selection of firms for case studies was made against a pre-set criterion. First, the headquarters of the firm should be in Győr, Hungary with a population of around 130,000. The city is located in Western-Transdanubia and, although, it is a prosperous industry sector, the area is less researched at international level, and thus it could be an example how settlements in the post-socialist era behave more than three decades after the regime change. Second, the firm's primary activity must be related to the industrial sector. Third, all the companies must be SMEs[1] with approximately comparable (similar) turnovers. Fourth, all companies are active in SR in some way over the last 10 years. Fifth, there should have been one or more significant changes in the firm's SR activity and motivation. Last, the age of the firms must be diverse. That is, one should be established around the 1990s and one should be established after 2000.

We started to explore firms' public information (key financials and SR activities) and selected three SMEs for the study. After, we contacted the managing directors with the invitation to take part in the research. The interviews were organised in two consecutive rounds. The first round was to collect initial information, while the second was to crosscheck the data and the initial analysis. All questions were sent to the interviewees before the meetings. Table 2 summarises the key information about the interviewees and interviews.

Table 3 shows the main characteristics of the companies. There are two small and one medium-sized firm involved in the research with the quite same turnover for the year 2021. Two of them are family businesses managed by the second generation.

During the analysis, the history of the SR activity was in focus in order to point out when there was any change in social responsibility and if that change could be linked to a critical incident. Once these incidents were identified, the SR activities were analysed to discover any interruption or turning point.

4 | FINDINGS

This qualitative research interprets the SR activities of SMEs by analysing the experiences of the respondents. It is therefore based on their subjective experiences. Nevertheless, we believe that it is not the nature of the triggering event (for example, loss of CEO or COVID pandemic) that distinguishes the companies here, but the responses to different critical events.

The literature already highlighted that several SMEs practice SR without knowing that they are doing it and/or they do not label their activity with SR or CSR. In all cases, the management was aware of

[1]Based on the EU Recommendation (C(2003) 1422) a small enterprise employees 10–49 persons and has a maximum 10 million EUR annual turnover and/or annual balance sheet. For medium sized companies the employee limit is maximum 249 persons, the turnover has to be under 50 million EUR and the annual balance sheet under 43 million EUR.

TABLE 3 Main characteristics of the cases.

Characteristics	Case A	Case B	Case C
Headquarter	Győr	Győr	Győr
The activity of the firm	Manufacturing	Manufacturing (B2B)	Manufacturing
Family business	No	Yes (2nd generation)	Yes (2nd generation)
Founding year	2010	1993	1981
Number of employees (2021)	32	23	110
Turnover (2021)	3.5 million USD	3.2 million USD	3.3 million USD

Source: Own elaboration based on the information provided by the companies.

TABLE 4 The critical incidents identified.

	Internal			External	
	Growth (turnover and/or size)	Sudden loss of the owner-manager	Succession, generation change	Economic crises	COVID-19 pandemic
Case A	xx	–	–	o	x
Case B	o	xx	x	xx	x
Case C	x	–	xx	x	x

Note: –, This type of event is not relevant in the case of the company; o, less impactful events in the case of the company; x, triggering events in the case of the company; xx, most impactful triggering events in the case of the company.
Source: Own table based on interviews.

their SR activity, and they were able to explicitly describe the values which are the foundation for their actions.

Case A: *"For us, the responsible operation means foremost to be responsible for the employees, everything else can follow thereafter. SR means to us that we have the inner drivers to help people and civil organisations who need help."*

Case B: *"As a small firm our employees, their work, mental health and well-being are the most relevant but from the beginning, our environment and the local community have also an important role in the decision-making."*

Case C: *"SR activity means giving financial and non-financial support to the local communities, schools, and civil organisations. All actions can be SR which are not related directly to the core activity of the company."*

All cases consider SR activities as an opportunity to support and help the local community. Case B is where management is more tactical and realised that being active in local initiatives will build a good reputation. However, Case C is also tactical and builds social reputation through SR activities, however, for them it is also important to be able to share their ideas and concerns about local issues, and somehow influence and control how the community deal with those.

4.1 | The events which triggered changes in SR activities

Regarding the triggering events, the study revealed several critical incidents, out of which of them were described as highly stressful events. Table 4 introduces the most impactful triggering events, which made changes in the SR activity of the firms. Both internal and external incidents were identified, based on the case studies.

We have identified exponential growth as a triggering event. In Case A until 2015 there was no SR activity. The owner-managers were aware of what (C)SR is, but the primary motivation was to make a profit and secure a good living standard for the owner-management. This period was characterised by living from day to day, fighting for customers, and constantly negotiating with suppliers. The busy working years also meant that owner-managers did not have time to engage with the local community. However, that changed when the company had an extremely good financial year and its growth doubled. The founders were satisfied, the operation was stable, the market was flourishing, and the management started to put into perspective a long-term strategy. This was the time when long discussions were made about priorities and values, this was the time when ethical behaviour or the well-being of employees stepped in and became a moral duty. To fulfil their obligations, the management started to support civil organisations as well.

> "When we decided to start supporting local civil organisations and local initiatives, we thought we have enough to give back some of it, but certainly we did not want to capitalize on it or be famous for it. We just wanted to feel good by helping".

Case C is different since the owner-manager who established the firm always had an active public life. That is why, some SR activity was part of the company's operation from the beginning, even though it was not formalised. The management did not even consider them as such. There was no formal SR budget, or formal procedure to plan such activities or the allocation of resources. Rather it was ad-hoc, even though some organisations received support continuously. However, when their turnover had begun to grow, they spent more and more on SR. However, they realised that they spend resources in an uncontrolled fashion, and probably the impact would be greater if they planned.

> "As we grew, we could spend more, but suddenly we realised that we receive so many requests and we just cannot help everybody. This is when we realised that we have to have some rules and make it formalised in our operation."

The sudden loss of the owner-manager is identified as a critical incident. The main philosophy of SR in *Case B* is from the beginning: *"Do good for the firm and do good for others, too."* After the establishment, the owner-manager has begun to build up the firm and the network with the main local economic and social actors. He tried to exercise social responsibility through his involvement with various organisations (e.g. chamber members, and members of other professional organisations). In 2015 the owner-manager suddenly died which caused a radical change in the management. The new management decided to shift the firm's former SR activity in a new direction. The TMT felt that the firm is wealthy enough to give donations and support, and they were also aware of the power of good publicity. As an international company, they wanted to build a reputation where people want to work, which is welcomed by local communities. As they have begun to take SR seriously, the sustainable operation was the next step. They realised that global problems cannot be solved at once, but by small changes locally which ultimately add up. That was another turning point when they decided to become role models in their industry by aiming at greener production.

> "At the very beginning, we were mainly supporting local talents and arts. We organised events and exhibitions, then we established a scholarship for students coming from the village where [the former CEO] was coming from… [over time] we realized we can do much more than giving money, we can change our own operation to be greener. I think this was a very important recognition."

The next triggers are managerial succession and generation change witnessed in *Case B and C*. In Case C the first change occurred when owner-managers' children got the chance to take part in the business more and to involve also colleagues to contribute to the SR activities from 2005, but when they had the ability to manage the business from 2013, it triggered a significant change in former SR activities. They implemented the higher level of involvement of employees in identifying SR opportunities and developing implementation plans and a new values begun to infiltrate the firm. In *Case B* the succession happened when the former owner-manager died and his daughter got the chance to manage the firm with his mother.

> "My father always considered social and public relations very important but when we (me and my brother) began to get closer and closer to the business, we realized that social responsibility is much more than giving out donations… we decided to hire an employee whose responsibility is to design our CSR strategy. When the decision was made all got there very fast and soon, we realized that we actually form our environment."

The formalisation of SR activities turned out to be a big step forward. SR was no longer considered a philanthropic activity, but a responsibility. The employees were involved, and the management began to walk the talk, and ask employees about how to reduce their environmental footprint. They also felt confident with their progress and began to communicate it with the external environment via their website.

> "The biggest change in SR was when I got the chance to manage the firm with my brother. From this point, our goal was to have an official SR activity and to communicate it in local media to be known as a responsible company."

The global financial crisis which had shaken the economy has put organisations in a highly challenging situation. Interestingly, the social reputation has saved – or at least – contributed to it greatly from shutting down. In case C the management realised that efforts to cut costs is not enough, and they are not able to preserve their market position. The loss of customers was so severe that it was inevitable that without new customers they will be out of business.

> "During these years social relations became important to us but in a different way. The community we helped before was there to help us… we managed to recover from the crisis with their help."

Although Case B also reported financial challenges during the crisis, they managed to keep their workforce as part of their social responsibility.

> "It was a very difficult time, but we knew that our colleagues are the first. We cannot let anyone go. We had some savings and we invested all into the operation, in order to ensure we can pay salaries or suppliers when our customers ask for extended payments."

In both cases, the SR expenditures were cut back, if not completely frozen. When they returned to normal operation, they reported continuing.

Finally, the COVID-19 pandemic also triggered changes in SR activities in all cases. The SR activities were in particular affected since many of them required personal contacts. For example organising events, which were prohibited during the closures. That is why the management in all cases was brainstorming to find new ways to help and support the community in that challenging time. Moreover, sustainable operations received greater attention. In both companies, employees were involved: In Case B, the management collected employees' inputs via survey questionnaires, while in case of C, the management organised workshops to get information from the employees about responsibility actions. In all cases, however, financial support was cut back, and new forms of SR activities were supported.

> "For us, the employees were almost the most important, our main responsibility was to help their families, whatever they needed… we introduced new processes which required less physical contact and organised online meetings, but of course, we continued SR actions, but we spent less money on donations."

> "This situation forced a lot of new solutions, but the good thing is that these are now part of the firm… like well-being and mental health support is given to employees and their families."

Interestingly, the pandemic triggered a change in the focus of SR activities in all cases, in particular a shift from the external- to the inner environment putting employees in its spotlight.

5 | THE EVOLUTION OF SR

In the following, we shortly summarise the evolution of the SR activities in each firm. The most powerful triggering events are different in each case. In Case A the organisational growth, in Case B the non-anticipated change in management (the sudden loss of the CEO) and in Case C the generation change. Figures 1–3 summarise the main changes in the SR activities of the given firm caused by the triggering events.

In case A the organisational growth initiated the external SR activities which are in the initial stages with a focus on the donation, but the firm is open to new methods and SR became conscious as well as formalised.

In case B an unexpected and sudden loss of the CEO caused a significant change in the way SR is undertaken. The involvement of the employees is remarkable in the evolution of their social responsibility. It is highly appreciated that the firm new leaders decided to continue and also renew the former SR activities and they did not step down and close activities. This new way of thinking is still in the focus and the company has also plans for the future with a higher level of employees' involvement.

Since the firm in case C is the oldest, no surprise that more triggering events are found in their history. First succession, then generation change put social responsibility in a new direction. In addition, the Covid-19 pandemic also triggered changes in the scope of SR activities. Moreover, the new management recognised early the value of a good public reputation and in fact, they could capitalise on it when they were in need. As a result, their involvement in the SR has created a new source of competitive advantage for them.

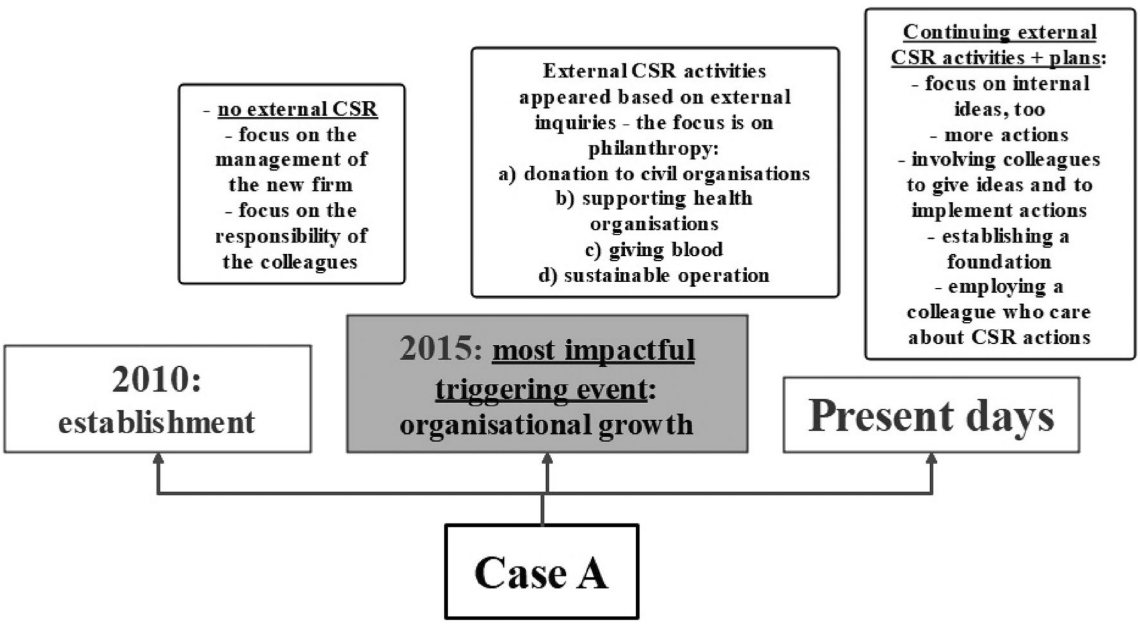

FIGURE 1 Triggering events in Case A. *Source*: Own elaboration.

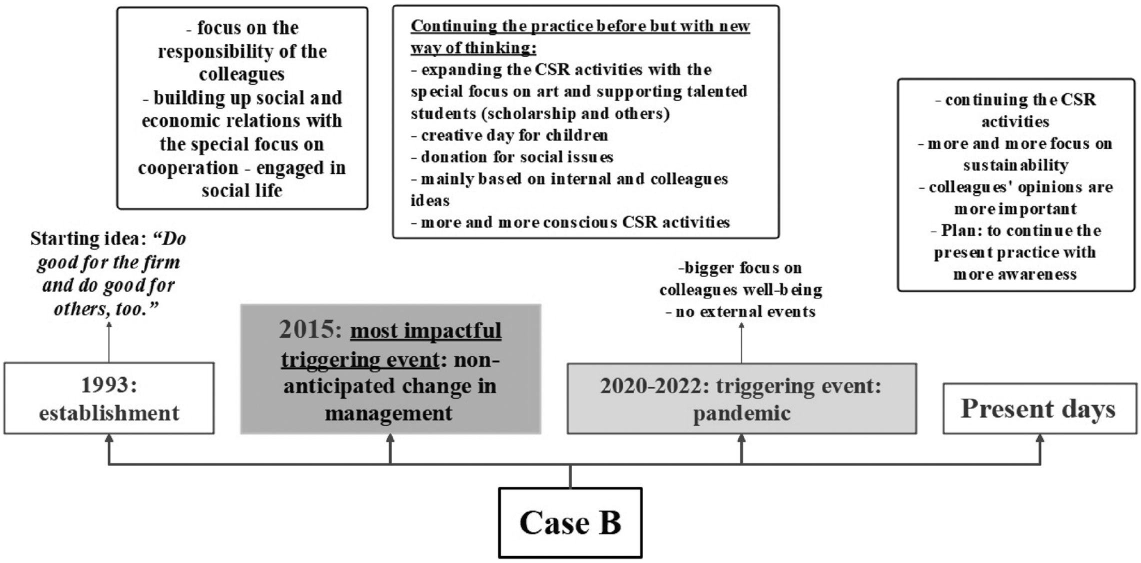

FIGURE 2 Triggering events in Case B. *Source*: Own elaboration.

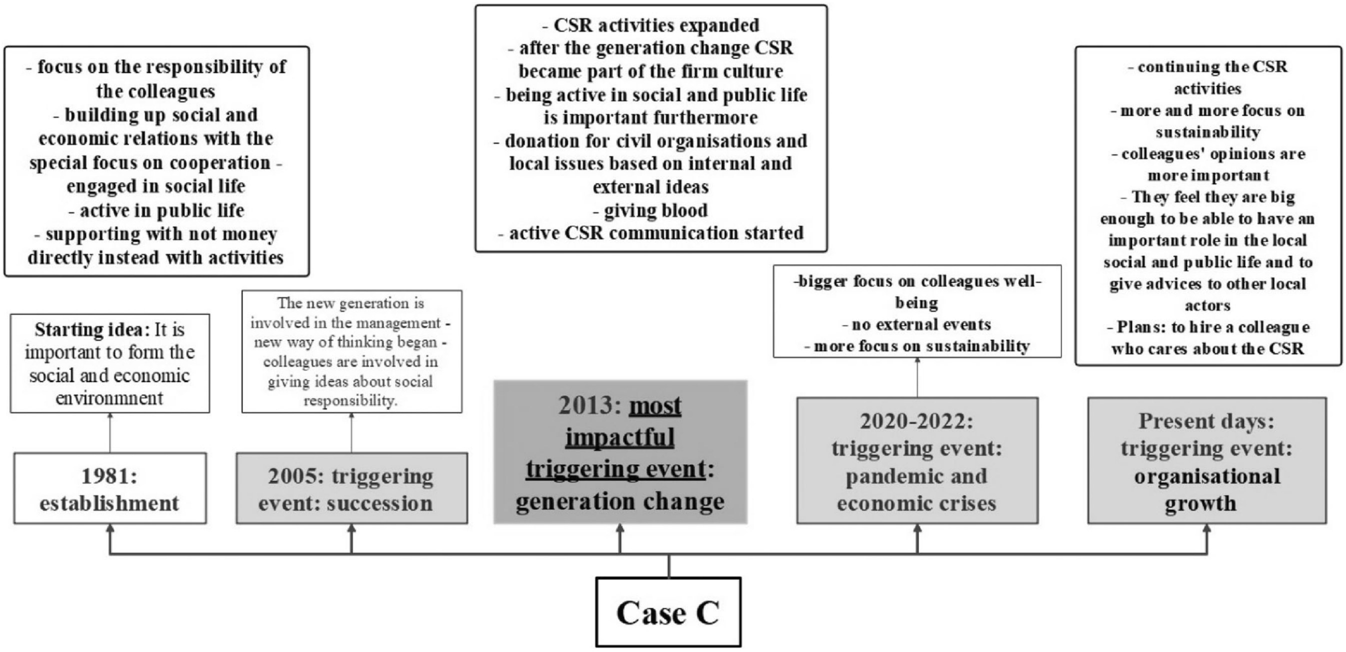

FIGURE 3 Triggering events in Case C. *Source*: Own elaboration.

Finally, the present research highlighted four, novel SR features that were not revealed by former studies. Table 5 summaries the drivers and characteristics of SME SR based on the literature, as well as the new features discovered.

6 | DISCUSSION

Social responsibility in smaller companies are different from large companies, almost all of the features. Based on the cases we could identify five novel SR features that were not revealed by former studies. These are that employees think and are involved, that employee wellbeing is part of managing operations, that SR is integrated into operations, and that it aims to move toward sustainable operations as well.

The present research also identified five events which triggered a substantial change in the firms' former SR activities. These are namely: organisational growth (unprecedented, exponential); non-anticipated change in management (i.e. sudden loss of the founder-manager); succession and generation change in the management; and external forces such as economic- and social crisis impacting heavily the firm's existence.

TABLE 5 Small and medium-sized enterprises (SMEs) social responsibility (SR) characteristics.

SMEs SR characteristics	Case A	Case B	Case C
The attitudes, values and characteristics of the owner-manager are crucial.	x	x	x
It can be motivated by personal values.	x	x	x
Informal.	x	x	
SR can be managed flexibly.	x	x	x
There is no SR strategy or formal SR policy.	x	x	x
Often, they practice SR but do not label it.			
Non-regular.	x		
Informal SR communication.	x	x	
SR reacts to the need of the employees and local actors.	x	x	x
Firms take care of local issues.	x	x	x
Besides economic and ethical drivers there is also personal and social motivation.	x	x	x
Employees are involved in providing their ideas.		*x*	*x*
Employees are involved in the activity.		*x*	*x*
Employee well-being is part of managing operations	*xx*	*xx*	*xx*
SR is integrated into operations.	*xx*	*xx*	*xx*
SR aims at moving toward sustainable operations.	*xx*	*x*	*xx*

Note: New characteristics are in italics.

The change in management as a triggering force is not surprising. Former research already highlighted that the values of the management are a strong driver for SMEs engaging in social activities. The new CEO of course has different perspectives, different goals, and more importantly different values. Zu and Song (2009) found in smaller firms, the management's CSR orientation correlates with CSR expenditures, the higher the orientation is, the bigger the expenditure. In addition, they also proved that if the management perceives CSR as economically beneficial to the firm, they were also likely to spend more, however, CSR also appears to boost economic performance and is associated with a large increase in sales.

Organisational growth as a trigger can also be explained by former research. Greiner (1998) in his famous work had drawn scholarly attention to the role of age as well as size in the firm's development path. In particular, Greiner argued that organisations grow similarly, they grow through distinct patterns, such as growth through creativity is followed by growth through direction, which in turn will be followed by growth through decentralisation, and so on. Hence it is not surprising when the company grow into a new stage – for example in direction – the SR activities will become formalised, just like all other activities the firm undertakes. It also seems as a natural progression that firms reach the phase when the involvement of the employees becomes inevitable.

Looking at the triggering events one may claim that probably this could be predicted. However, we believe that the novelty of our results is their evolution. Although the firms faced different forces and probably to a different extent, however, these forces triggered them to change their SR activities in a similar way. Consequently, the SR activities evolved very similarly.

First, each firm—regardless of age—started with a small and ad-hoc amount of donation. Then they began to share more with society from their growth, supporting more diverse communities and more in total expenditure. Then they reached the point where formalisation and direction were needed, each firm realised that SR expenditures became fragmented and uncontrolled, and each firm decided to give out with regards to the highest potential impact. This is the phase we call "increase in quality". Instead of impulsive decisions, the management started to think tactically and make it visible to the public. It is important to note that at this point in the story, giving is still seen as a way of building reputation and social capital. However, there seem to be two important critical events: an internal one, when new leadership or a new organisational structure allows new values to infiltrate the existing values of the organisation, like breaking the ice with an ice pick: the unfreezing of the organisation has begun. The new values will be able to fully infiltrate the business processes, including the SR activities of the company, if this internal event is followed by a highly critical but externally induced event, such as the COVID epidemic. The results suggest that this is the tipping point for integrating social business practices.

The cases also have one thing in common, which is illustrated by Figure 4: the SR activities that were previously driven by external factors, for example, the needs of the community, are replaced by an internal focus. The well-being, mental health and safety of the employees became the primary concern, and everything else became secondary. Then, probably as a result of the increase in employee focus, the way the company does business will also change. Then external stakeholder interests will start to matter again, and embracing green and sustainable production will become important and motivating.

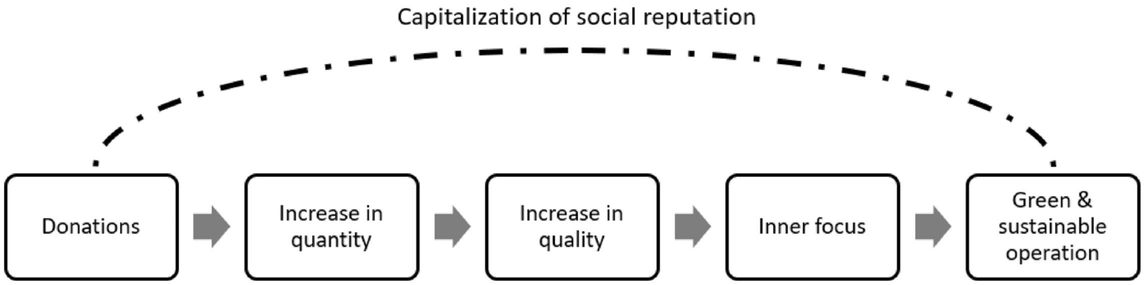

FIGURE 4 The evolution of social responsibility.

The most striking result is, however, that in case of need, socially responsible business practices can be rewarding, saving the company from bankruptcy. The community which had been supported, all of a sudden acted as a safety net providing resources and new business opportunities (i.e. customers). As the CEO in case C put it forward: "*We could manage [the crisis] situation because we had a strong social network. It was always our mission to help our community, but it was a heartfelt feeling that they were also there to support us… Whenever I can, I always tell that social relations are very important in a firm's life*". This is a critical observation because it is an indication that the company is able to create a new source of competitive advantage through socially responsible business practices.

Last but not least, it is also worth discussing the role of green and sustainable production in SR activities. Interestingly, eco-efficiency, which is the more efficient use of resources (materials and energy) and reduced amounts of waste and emissions (Baumgartner & Library, 2014), is the prevailing corporate activity. Since the sample consists of SMEs, compliance with the normative drives presents lesser pressure for them than in the case of large companies. While the media urge attention to the state of the planet and the fight against climate change, our results show that the management of smaller companies understands this, and they are willing to put environmental protection and sustainability issues next to profit expectations. This is a very positive message since we all know that big things start small. Nevertheless, the energy crisis related to the Russian-Ukrainian war was already predicted at the time of data collection, hence follow-up research shall investigate it more deeply.

7 | CONCLUSIONS, IMPLICATIONS, AND LIMITATIONS

Previous research on the COVID-19 pandemic has produced mixed results, with some demonstrating a significant commitment to solidarity around the world. Others found that instead of caring, social distancing of community values led to violent confrontation of the threats that most of us faced together (Tomasini, 2021).

Our findings, on the other hand, suggest that external events can trigger the emergence of new values, such as an internalised obligation to put the interests of others before one's own or one's business. Moving away from egoism and pure profit maximisation is crucial for a sustainable society, where companies can make decisions not on the basis of immediate financial reward, but on the basis of social reward. Our results suggest that this could happen, and that it may even require triggering events to make it happen. For example, the results show how companies gradually move beyond traditional philanthropic activities and engage more deeply with SR in their day-to-day operations. While our findings do not allow for generalisation, we can suggest that SR could be understood as a journey that is influenced by internal and external factors. The role of such events has been ignored in previous research. In addition, the results suggest that engaging in SR has benefits for the firm beyond altruistic rewards. Firms could capitalise on their social reputation gained through their commitment to SR, which in turn enables the firm to mobilise resources when they are urgently needed, for example in times of crisis.

For practitioners, it means that critical incidents, when they occur, can be a source of organisational renewal, and they should not seek to rebuild the status quo, but to adopt new practices. For policymakers, it means that external events can be a powerful driver toward desired business practices, and they should educate entrepreneurs about the benefits of SR-driven business practices.

The main limitation of our research is that we have conducted a case-based research, therefore the sample is not representative and our results cannot be generalised. In addition, the companies studied are all located in the same region and country. Testing our results on a large sample of companies, potentially in the same or different industries, could provide a more detailed picture of the external drivers of corporate social responsibility behaviour. In addition, the statistical analysis of more triggering events could contribute to our understanding of the event-based evolution of SR. Furthermore, it is up to follow-up research to investigate on a large sample whether the evolution of SR activities is indeed sequential. Nevertheless, this research is the first attempt to show how events in a firm's life can trigger changes not only in SR activities but in the repertoire of resources available to manage change.

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