

SMEs : ‘Non’- Corporate Social Responsibility

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ABSTRACT

The purpose of this study is to find out whether micro, small, and medium enterprises (SMEs) can be the subject to perform social responsibility and not only become an object of big companies to do their own CSR. Through a qualitative approach and using case studies as the method, The researcher found that SMEs (three are located in Gresik and one is located in Sidoarjo, East Java), undertake their social responsibility but in different levels according to Carrol hierarchy theory. This research contribution is not only meant to increase conceptual insights about social responsibility through stakeholder theory; but also change our point of view that not only large companies, but also small companies are able to undertake social responsibility, as long as it can be suitable with their capabilities, economic situation, and socio-cultural environment.

Keywords- Social Responsibility, Micro Small & Medium Enterprises (SMEs), Stakeholder Theory

1. INTRODUCTION

The number of micro, small, and medium enterprises (SMEs) in Indonesia is considered very big among other forms of business as it becomes the backbone of the economy of Indonesia. As SMEs are great in numbers that makes it driving force for developing countries economic growth. SMEs existence are often ignored, because SMEs only become the target for large scale companies to perform their social responsibility (SR) activities. If SR can be implemented by small companies whose number is quite large in Indonesia, which reached 59.2 million in 2017 and is predicted to reach 5% of Indonesia's population in 2019 [10]; [15], this can empower SMEs themselves. In addition, it can also empowering the surrounding environment. SMEs are closest to the community so they become its frontline.

If CSR is often associated with the survival of a company, can SR also be applied to the survival of SMEs? It is often said that SME has durability, and in fact there are many of them who are able to sustain, but it still seems not able to develop optimally. Many small businesses in urban areas have already been established for a decades, even passing it to their next generations, but it seems just still like before, only a few are able to expand their businesses.

Reference [6] through his article argued that a company's social responsibility is to make profit. The company's manager should be responsible to shareholders (Agency Theory). Criticism came from [5] with 'Stakeholder Theory', arguing that corporate responsibility was not only to shareholders but also stakeholders which consist of all parties (having a stake or valid interest) in the company. From 'Stakeholder Theory', CSR also was identified as a value driver by several authors, and connect CSR with Value Creation [1]. CSR concept was later developed by [11] with Creating Shared Value (CSV) concept which emphasize the

importance of company and society relations, combining both economic and social value. The concept of corporate social responsibility for large companies does exist, but the definition, implementation, laws and regulations of CSR vary in every country. Thus many kinds of perceptions regarding CSR always come up. As for the micro, small and medium-sized enterprises in some countries SR still refer to the existing CSR theory and apparently not a strong enough yet. For the Indonesian context, it can also mean different. Is Social Responsibility a paradox or a real possibility for SMEs in developing countries? In some countries, there have already been studies about SMEs that perform social responsibility, but the concept is not particularly about SR for SMEs. The concept of SMEs is still adopted from CSR concept (for corporation).

There are so many researches on how to empower SMEs to perform CSR and also about impacts of large companies' CSR on SMEs (as an object), but empirical research on SMEs (as a subject/actors) that implement SR in Indonesia is still rare. So having said this, there are deficiencies in the literature [3]. In order to make a clearer direction for this research, the main research question is: first, to which extent do local economic and sociocultural values contribute in the implementation of SR by SMEs?; second, what kinds of activities and in what forms do SME's implement social responsibility ?. This research is expected to be able to increase SMEs awareness about the importance of social responsibility (SR) for their businesses and also to their environment. While from theoretical point of view, this research is expected to be able to contribute in providing some ideas for the future understanding of social responsibility (SR) for small businesses through stakeholder theory [5] in developing countries such as Indonesia.

2. METHOD

According to Yin [14], case study is a method of research on empirical problem by following a series of procedures that have been specified before. This research was conducted using qualitative inductive approach with multiple case studies as the research strategy. According to [4], multiple case studies is considered very effective because we can collect comparison data, so that it can produce a more accurate theory and it also has the ability to generalize. Meanwhile the method of analysis used in this research is descriptive analysis.

2.1. Participant Informant

The subject of this research are SMEs which have been running for at least 5 (five) years, so that we are able to see how their responsibility to their stakeholders is. We chose small enterprises for this study instead of the micro or medium enterprises. Micro enterprises still tend to be informal and unstructured with no workers or often run by the owners and their family themselves. Small enterprise was chosen because it generally has better structure and also has more workers compared to micro-enterprises. In Indonesia, the number of small (757,090 unit) enterprises is far greater than medium (58,627 unit) enterprises [9]. The number of small enterprises continues to grow from year to year, and many of them may still be not registered at Cooperative & SMEs Office. Small enterprises selected are in accordance with the criteria of SMEs Law No.20/2008 [7] as follows :

- a. Own a wealth worth more than Rp. 50,000,000.00 (fifty million rupiahs) up to a maximum of Rp. 500,000,000.00 (five hundred million rupiahs) excluding business premises; or
- b. Has annual sales of more than Rp. 300,000,000.00 (three hundred million rupiah) up to a maximum of Rp. 2,500,000,000.00 (two billion five hundred million rupiah).

The primary units in this study are 3 (three) SMEs business owners from 3 (three) distinct areas, namely food, batik and kopiah (National head gear). The objective is to see social responsibility activities from various fields of business, that's why the researcher do not give limitation to just one area. The aim of selecting these 3 (three) areas is not to compare one with the other, but to get alternative thought and at the same time to understand the problem deeper. However, in the implementation of this research, researcher added 1 (one) more SME that produces bags because there is a lot of bag craftsmen in that area, an information that was obtained from an important informant of this study. Thus, there will be 4 (four) SMEs used as units for analysis.

Food is a business sector which is very dynamic inspite of being considered as a basic necessity. Moreover, local food specialties is a unique treasure and is always sought after by both local communities and foreigners, in the middle of 'modern' food invasion. Batik, is a valuable asset and cultural heritage that has been preserved and is already well known in foreign countries; while Kopiah is a hereditary local

business field which has becomes an important part of identity of the people in Indonesia, and nowadays is no longer just a religious label. Bag manufacturing, is one of the most common business in that region and it also absorbs a significant number of local labor. The Researcher expect to obtain various forms of SMEs social responsibility from these various business sectors which produce consumer goods, which generally are categorized as fastmoving consumer goods, because they are often bought by consumers.

2.2. Data Collection Methods and Materials

1) Data Source

Primary sources are obtained from interviews with semi-structured questions, observations, and other supporting documents. Whereas secondary sources are obtained from news and information that were taken from printed & electronic media related to SMEs and CSR in Indonesia. The researcher conducted object searching in order to perform in-depth interviews. From 3 (three) planned SMEs, the researcher adds 1 (one) SME that is bag manufacturing business because in Gresik (East Java), the number of bag business is quite a lot and it also absorbs local labor. Besides, from 'kopiah' business, because the manufacturing processes are mostly under another party, the researcher did not get enough information. This research focuses more on businesses which perform production so that the researcher is able to obtain more information about labor and environmental management. Three SMEs are located in Gresik which are 'pudak' food business, 'kopiah' business and bag business. The batik SMEs is located in Sidoarjo (East Java). Nevertheless, this study does not intend to compare one SMEs to others, but to be able to understand the problems deeper, from several analysis units about social responsibility.

To obtain data and information, the researcher had performed in-depth interviews with each of the business owners who are the main decision makers of their social responsibility activities. Several repetition of questions had been done to obtain certain information & to make sure that their answer are correct (so that in the transcript of the interview, there are a few repetitions occur irregularly). Besides, the researcher also conducted interview with employees and customers in 'pudak' SME, although it was very limited. Interview with SMEs was done directly by recording it and taking notes. While in bag and 'kopiah' business, researchers took notes immediately. Nevertheless, there are differences in the result of the information obtained. The owner of bag manufacturing SMEs is very enthusiastic in giving information and is very open to share the experience deeply. Whereas in 'kopiah' business, the researcher did not obtain enough information, because the business is being handled more by another party. At 'pudak' and batik SMEs, interviews were conducted with recorder and notes. Therefore, we can provide the full transcripts (verbatim transcription/quotation) and also interview summaries of 'pudak' and batik SMEs, whereas bag and

'kopiah' SMEs are presented in the form of interview summary taken from researcher notes.

2) **Trangulation**

The purpose of having four SMEs as objects of this study is not to compare each other, but to fulfill the appropriateness and feasibility aspect, so that they can be used for verification in performing triangulation of four SMEs informants from four different consumer products.

Table 1 is a profile summary of SMEs involved in this research:

3) **Data Analysis**

Data collected from interviews were tabulated so that we are able to find the answer and relation between social responsibility of stakeholders and hierarchy of the importance of SMEs owners' social responsibility.

From the interview summary, the researcher then put them in a suitable matrix in accordance with the form of social responsibility performed by each stakeholder and divide them into 4 levels according to the Carroll's hierarchy theory which are economic, legal, ethical, and philanthropic [2].

Table 1. General Description of SMEs

SMEs	A	B	C	D
Location	Teratai district, Gresik	Pekelingan district, Gresik	Pekelingan district, Gresik	Sepande district, Sidoarjo
Product type	Bag	Kopiah material & kopiah	Local food (Pudak & Cubung)	Batik Tulis (hand made) Sidoarjo
Number of Labor /workers	Around 30 people	10 people Subcontracted to outside craftsmen	Around 12 people	Around 10-60 people
Origin of business	His own effort since the beginning	Inherited from his parents	From generation to generation (third generation)	Inherited from his parents & his own effort
Year established	1991	1980	1956	1982
Target Market	Local, Regional, National	Local, Regional, National	Local, Regional, National	Local, Regional, National, International

Source : on compilation

In the following (Table 2), the matrix of Carroll's hierarchy combining the SMEs owners commitment of social responsibility related to the relationship between stakeholders and the level of importance of SMEs performing their social responsibility can be seen.

Table 2. Stakeholder/ Responsibility Matrix

STAKEHOLDER/RESPONSIBILITY MATRIX																
TYPES OF CSR	ECONOMIC				LEGAL				ETHICAL				PHILANTHROPIC			
	A	B	C	D	A	B	C	D	A	B	C	D	A	B	C	D
SMEs																
Stake Holder																
Employees	v	v	v	v	v	v	v	v	v	v	v	v	v	v	v	v
Consumers	v	v	v	v	v	v	v	v	v	v	v	v				
Suppliers	v	v	v	v					v	v	v	v				
Society	v	v	v	v					v	v	v	v	v	v	v	v
Environment					v		v	v	v		v	v				
Competitor									v	v	v					
Owner		v	v							v	v					
Creditor																
Government				v		v	v						v			v

Source : The Researcher

3. FINDINGS

The matrix above shows distribution of social responsibility form conducted by four SMEs, and is a reflection of hierarchy order of SMEs social responsibility in Carroll's Social Responsibility Pyramid Model as follows : 1. Ethical, 2. Economic, 3. Legal, 4. Philanthropic. Thus, it can be said that basically SMEs perform their social responsibility in accordance with the Pyramid model but with a different order of priority from Carroll's concept (Economic, Legal, Ethical, Philanthropic). In this case, ethical responsibility which consists of doing business correctly & honestly is the most important thing for SMEs owners. The reason could be that the business owners are people who hold religious principles and are people who live in a social environment with strong religious point of view. SMEs involved in this research are located in Gresik and Sidoarjo, towns situated alongside Surabaya (The Capital of East Java). Not as developed as Surabaya, these towns are religious such that when conducting their business, they will always comply with religious rules and will not forget to care for the socio-cultural environment. They think that by holding the religious principle, the economic matters (number 2 in the order) will come follow smoothly, because they do the business properly. In the following are what the SMEs owners said :

- Bag SME* : "Socialization, persistence, honesty and trust"
- Kopiah SME* : "Ups and downs of the business, the main priority is praying ..."
- Pudak SME* : "Believe in good fortune, because fortune has already been determined".

Batik SME : " The asset of my business during this time is honesty taught by parents from an early age also learning from China".

" I still conserve batik not printing people will see not batik ".

" Organization is one of market share know/recognize we get the 'name'. If we do the business well word of mouth will gradually recognize my batik".

The order of legal responsibility is in the third place. This relates to the responsibility of obeying just laws such as paying taxes/levies which is considered burdensome because the yield are not worth it. Besides, responsibilities that related to environmental regulation (waste products and pollution), are still very standard/limited, just responsibilities that related to his business only. Legal responsibilities aimed at employees are in the form of providing THR (religious/Eid holiday allowance) and health allowance. While the minimum wage set by the government still could not be fulfilled, because it is high enough for SMEs, but it has been considered appropriate. Statements that are related to these are as follows :

Pudak SME : "The average working hours is 8 am until 4 pm, thanks because there is busiest time which is until 6 pm. Side job wrap, pudak specialty, sewing, work at shop, sewing..".

Welfare, there is THR (religious day/ Eid allowance). If anyone is sick, we give help as much as we can ".

"There is Label registration number from Health Department brand"

"The waste was disposed to landfill site. Complaints, we once received a complaint fumes and firewood usage problem, it now converted to LPG. "

In the fourth hierarchy is philanthropic responsibility, done without any other intention, as much as they can if needed. Social responsibility of the small business owners which puts philanthropic and ethical side as the priorities seems very influenced by the principle of their religion and also their surrounding social environment. Philanthropy responsibility seems related to ethical responsibility, that is about doing something appropriately according to their religious principle. The examples are independence day activities, orphanages, employees child support, religious activities, support employees for Umrah/Haj and so on. Below are statements that show philanthropic social responsibility :

Bag SME : "..Charity, the more you give, the more you get.."

Pudak SME : "As ordinary people, there is always something mosque, Mauludan (religious day),rice packages, religious activities, independence day, Semaan (somekind of religious activity). There are notices, usually religious activities, jami (Grand) mosque, give meals".

Batik SME : "I'm very close to the head of the village, there were tourists brought to tempe (soybean cake/foods) village after they took a look at batik, religious officials I was

positioned in government relation section school Committee I use that social organization side I have the spirit of educator, school Kyai (religious leader who own religious boarding school)..... helping assessors status yesterday B +. Takmir, head of TPQ i want to advance. "

"..... i collaborate with travel, food, small snacks, and also souvenirs So tour packages but it is difficult here the heterogeneity is extraordinary it's difficult to make it happen i do not get discouraged create it Miniature of Sidoarjo later we will develop it "

Hierarchy of SMEs philanthropic responsibility was more on the side of the employees and the surrounding community, compared to the other stakeholders. This is influenced by the thought that for these two stakeholders daily relationship are very close, so that the SMEs owners feel the need and have the responsibility to help employees by supporting them with Umrah/Hajj, circumcision, tuition, take diploma certificate (for the children of the employees); whereas support for the society such as when there are independence day festival, religious gathering, circumcision, orphans, mosque construction and so on. The forms of support provided are also influenced by the local culture, not only in the terms of money but also some kind of food in some social/religious activities. But for the owners of batik SMEs, their social responsibility in philanthropic hierarchy has been more widespread in the surrounding society by empowering the society through mutual cooperation. In addition, batik SMEs owner also stated that the government is an important stakeholder for their business, not in the terms of fund but due to some supports in promotion, marketing, training, study and so on.

From each stakeholder point of view, the sense of responsibility of business owners mostly are for the employee. This may be different from large companies where the priority of the social responsibility often preferred is for the shareholder. In accordance with Carroll's pyramid, economic responsibility which is profit pursuit in accordance with the company goals and is responsible to the shareholders becomes the priority (Friedman, 1970). On the other hand SMEs social responsibility to the employees in economic term as in the form of providing salary according to their ability in a proper amount for them to make a living in their area. While from legal aspect, social responsibility to the employees such as following government regulations by providing religious holiday allowance (THR), although there is no welfare regulation in SMEs. On ethical aspect, it is about treating the employees well and fair, for example, if one did a mistake, he/she would be warned in a delicate way, treating them like family. Whereas from philanthropic aspect such as giving a hand even if they need something for their personal purposes without expecting anything in return. Why employees become so important for the owner so that they become the main concern compared to other stakeholders? Because the owners are aware that the business sustainability depends on the employees. This can be seen from the following statements :

Bag SME (A) :

"It does not matter if I do not have anything to eat as long as my employees are able to eat. I live out of my employees".

Human resources are really important in SMEs and the relationship between employees (managers and subordinates) are fairly close (low power distance). In general, employees are very loyal. They have been working there for a long time and also have expertise in their field. Below is one of the statements :

Pudak SME (B) :
"Kinship old employees , they were warned if they did something wrong too" "

Besides, Batik SME owner also stated that the government is an important stakeholder for the business, not in terms of funds but in supporting with regard to promotion, marketing, training, study and so on.

The matrix shows in general that ethical responsibility is the priority. This means that conducting responsibility to the stakeholders is not only due to economic point of view , but also running the business in a proper way. How to treat employees, competitors, and consumers according to ethical rules. Below are excerpts of the interview :

Pudak SME (C) :
"..... There is no expiry date tell the limit orally"
". (ethically responsible to the consumers)

SME B and C which are Kopiah and Pudak SMEs give attention to social responsibility to the owner in economic and ethical aspect, because their businesses are managed along with their families (not single owner). Pudak SME (C) and Batik SME (D) are socially responsible to the government legally in the form of paying taxes and levies. While Batik SME (D) is also socially responsible to the government economically, due to government effort of driving local economy by advancing batik SMEs and other SMEs in the surrounding.

The SMEs still do not take any advantage from creditor/bank yet in running their businesses, because of many reasons such as complicated procedures, not needed it yet, and still not ready about how to manage it yet.

4. DISCUSSION

Related to SMEs social responsibility, what can be observed is that SMEs subjects give their concern to honesty, trust, praying, religious activities and so on; which are representation of moral ethical values in regard to religious factor that is used as a reference for SMEs subject while running their businesses. This Result in line with of [12] research in Malaysia, shows that managers perceived religiosity and CSR practices are an important part of business. While family, surrounding communities, organizations, social activities, and religious activities; are representation of the social factor. Then conserving, souvenirs, Eid/THR, circumcision, traditional events and so on are the cultural representation.

Business owners have the above aspects implemented in their social responsibilities. Then it is expected that it would be able to change all this time point of view where social responsibility is a thing that only large companies do. Non-CSR or SMEs social responsibility, can be a reality. So that SMEs should get some concern not only as an object of large companies' CSR, but also as a subject of social responsibility to their employees and the surrounding communities.

Below is the scheme of social responsibility in this research, with phrases/statements we got from the interviews, then a few keywords came from the four informants were grouped into three categories: Religious, Social and Cultural.

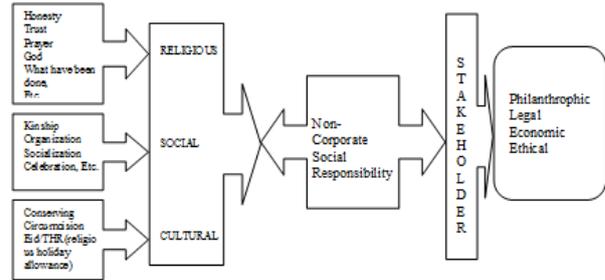


Figure.1. SMEs Social Responsibility Diagram

Religious, local social environment and cultural moral values explain why the subjects of SMEs do social responsibility to the stakeholders. In this study, ethics (moral values) becomes the main order and the basis of the business performer's commitment to do SMEs social responsibility. Whereas the economic responsibility will follow and subsequently legal and philanthropic responsibility. Honesty, trust and integrity of these institutions with their stakeholders are critical to achieving competitive advantages [8](Hamman, Habisch, and Pechlaner, 2009). In this context, the lowest level does not mean that it is the lowest among the others at the top just like in Carroll's hierarchy, but it is used as a basis for decisions commitment of the business performer to do social responsibility (so the order is not in the form of hierarchy).

Through Figure 1, research result shows that SMEs did CSR with a different hierarchical pattern from Carroll's Hierarchy. Religion and sociocultural factors affect SMEs to decide their CSR activities, so that this pattern is able to become the basis for further research and indicate the following proposition, P1 : SMEs did CSR activities with a different order from Carroll's Hierarchy; P2 : Religion and sociocultural factors play some roles for SME's in CSR activities decision making

5. LIMITATIONS

This work still needs in depth validity and reliability from the other stakeholders, for example, employees and consumers, which in this study could not be done yet. Eventhough interviews focused on the owners were deep enough, the researcher realized that interviews with the employees are still lacking. The analysis is going to be

sharper and more comprehensive by doing more in-depth interview with each stakeholder at each hierarchy. For further research, we can focus on other factors such as technology, which may make SMEs social responsibility becomes more comprehensive. In addition, we can do the research in other environment or area which has different characteristics.

6. CONCLUSION

Basically, SMEs perform their social responsibility particularly to the stakeholder according to their ability. The form of social responsibility mostly are for the employees by paying their salary (economic), treating them well by being concerned about their welfare, demanding the normal working hours (ethics), giving THR (religious holiday allowance), paying attention to their health (legal) and giving a hand for them unconditionally, not transactional (philanthropic) to provide loans, school fees, Umrah/Haj and so on. The form of social responsibility to the consumers such as providing services and quality (economic), tell them the expiry date and the storage method directly (ethics). While the form of social responsibility to the suppliers are by directly paying them, maintaining trust (economy), and also maintaining honesty (ethics). The form of social responsibility to the surrounding community such as by empowerment (economic); while giving support for religious and independence day activities, and also giving support for the orphans in various forms such as money, food, place for stay (ethics and philanthropy). The form of social responsibility to the competitors such as compete with each other fairly, SMEs owners even tend to be less concerned with their competitors (economy). For example, tell the customers to their competitor if they do not have the product the customer want, not talking bad about the competitor (ethics). Responsibility for the environment are in the form of not disposing waste carelessly (ethics), trying to conserve energy (economy) and reduce pollution (legal). Although not all of them give a positive response, but the SME which is responsible to the government pays the tax (legal) and does economic empowerment.

The order of SMEs owner's commitment to social responsibility based on the hierarchy is: 1) Ethical, 2) Economic, 3) Legal and, 4) Philanthropic. SMEs owner's commitment to do social responsibility is due to moral values they believed which is reflected on the importance of doing something in a proper way, and not doing something which is not right, so that in the hierarchy, ethical aspect is more preferred over economic responsibility. In the context of this study, moral ethical values become the basis of other hierarchical levels, it does not mean that it is the lowest. SMEs is having a direct relationship with the communities, whose social and cultural ties are very close and tight, so that SMEs adjust the form of their social responsibility to the surrounding environment. Perhaps this is one factor that makes SMEs are able to be maintained (sustainable), but on the other hand are having less ability to develop. Thus it can be said that SMEs are influenced with religious affiliation of

the owners and also surrounding social and cultural factors in performing their social responsibility.

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