Business & Society
Volume 48 Number 1
March 2009 88-104

10.1177/0007650307305367
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Corporate Social Responsibility Orientation, Goals, and Behavior

A Study of Small Business Owners

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Corporate social responsibility orientation (CSRO) remains an important topic of researchers. However, one aspect of CSRO that has not been well researched is how it relates to behaviors and goals of managers. In this article, the authors explore that relationship, testing whether emphasis on a particular domain of social responsibility affects time spent dealing with specific stakeholder groups and whether firm size affects that relationship. Results from a survey of small business owners indicate that the emphasis a manager places on a domain does affect behavior and that firm size has little impact on this relationship. Implications of these findings are discussed.

Keywords: *corporate social responsibility orientation; small business; entrepreneurs*

The topic of corporate social responsibility (CSR) continues to be of interest to researchers. This topic has been debated in the management literature for more than 50 years (e.g., Bowen, 1953; Davis, 1973; Friedman, 1962). Although much of the emphasis in this area has moved from CSR to corporate social performance (Wartick & Cochran, 1985) and its impact on firm financial performance (Waddock & Graves, 1997), the views of managers regarding their responsibilities to society—what typically is called CSR orientation (CSRO)—still are important and investigated by researchers (Albinger & Freeman, 2000).

Wood (1991) has noted that managers have some discretion to devote their energies to various projects, and she suggests that their orientation toward the different domains in which they can operate will relate to their inclination to operate in those domains. Information on managers' orientation thus can tell us the likelihood that they will see the importance of corporate social performance. Yet to be fully explored, however, is whether that inclination is related to behaviors and goals of those managers. This article reports the results of such an investigation.

Carroll's Framework and Aupperle's Operationalization

Wood (1991) defines the domains in which managers operate as economic, legal, ethical, and discretionary. She intends that these domains correspond to Carroll's (1979) areas of responsibility. Despite criticisms (e.g., Mitchell, Agle, & Wood, 1997; Schwartz, 1998), Carroll's framework of areas of responsibility within society remains popular within the field, and it has proven useful for studies of CSRO (Acar, Aupperle, & Lowy, 2001). Carroll divides the areas of responsibility for a manager into the following:

Economic: the responsibility to earn returns on the shareholders' investment
Legal: the responsibility to obey the law
Ethical: the responsibility to adhere to social norms not codified in law but expected of actors in society
Discretionary (or philanthropic): the responsibility to step out of a defined role to voluntarily help a segment of society

In Carroll's framework, the economic responsibility is the base on which the other responsibilities are built, in the order listed. The legal responsibility, for example, enjoins managers to seek profit while obeying the law. These responsibilities are seen by Carroll as inclusive and exhaustive. Therefore, a manager operating within a society will always be operating in at least one of these domains. Because the responsibilities can be seen as building on one another and because managers may be forced to operate in one domain (say, legal) although their primary focus is in another (say, economic), it is likely that managers will operate in more than one domain at a time. However, for purposes of CSRO, the focus given to each domain can tell the researcher which areas are considered most important by a manager as he or she makes decisions.

Carroll's (1979) framework was not meant to reinforce what has been called the "separation thesis" (Freeman, 2004). In this context, the thesis would be that economic responsibilities can be separated from legal, ethical, and noneconomic discretionary responsibilities—that ethics broadly defined can be separated from business. Regardless of intent, however, the delineation of responsibilities in such a way as Carroll's can perpetuate such a thesis. In the attempt to study small business owners' CSRO, the authors have used a framework while not advocating the separation thesis. This does introduce an element of artificiality to the study. However, the instrument used forces respondents to consider responsibilities not in isolation but as related to each other, and it is the authors' belief that this mitigates the effects of the separation thesis to some degree.

Operationalizing Carroll's (1979) Framework

Most studies investigating the CSRO of managers according to Carroll's (1979) framework have used the instrument devised by Aupperle (1982, 1984; Aupperle, Carroll, & Hatfield, 1985). This instrument consists of a number of sets of four statements, each in a forced-choice format, so respondents allocate 10 points among the four statements in a set. Each set has one statement relevant to each of Carroll's four areas of responsibility. The number of sets varies between 5 and 20.

Versions of Aupperle's instrument have been used in a number of studies since its publication, with various populations surveyed. These populations have included CEOs (Agle, Mitchell, & Sonnenfeld, 1999; Aupperle & Simmons, 1989), minority CEOs (Edmonson & Carroll, 1999), directors (Ibrahim & Angelidis, 1995; Ibrahim, Angelidis, & Howard, 2000; Ibrahim, Howard, & Angelidis, 2003; O'Neill, Saunders, & McCarthy, 1989), students (Burton, Farh, & Hegarty, 2000; Burton & Hegarty, 1999; Smith, Wokutch, Harrington, & Dennis, 2004), casino gaming managers (Hing, 2001), plant managers (Klassen, 2001), employees at various levels (Marz, Powers, & Queisser, 2003), managers (Pinkston & Carroll, 1994), and small business owners (Burton & Goldsby, 2004).

In these studies, typically economic responsibilities have received between 30% and 35% of the points allocated by respondents, with noneconomic responsibilities (the sum of legal, ethical, and discretionary elements) receiving between 60% and 65% of the points. Some differences have been found relating to position in the organization, inside versus outside directorship, type of organization, industry, and gender of respondents, and in general, economic responsibilities have carried less weight over time, although that has not always been the case (Acar et al., 2001).

CSRO and Small Business

Small business owners have not often been studied in CSRO research. It is not that owners of small businesses have been neglected in the social issues literature (see Hannafey, 2003; Thompson & Smith, 1991, for reviews of the literature). But the orientation of small business owners toward their responsibilities—the domains they choose to consider most important—has been left unexplored. Early conceptual discussions contained the argument that small businesses should have different CSR expectations than large businesses because individual small businesses have less impact and power than individual large businesses in society (e.g., Van Auken & Ireland, 1982). Arlow and Ackelsberg (1991) argued that issues affecting small business are smaller in scope, more narrowly focused on local issues, and involve fewer, more narrow constituencies than those facing larger businesses, leading to the assumption that CSR as traditionally seen can be less important in the small business owner's mind. However, Thompson and Smith (1991) pointed out that "small business social actions are only limited by the imagination of small business owner-managers" (p. 39).

Early empirical studies (e.g., Chrisman & Archer, 1984; Chrisman & Fry, 1982; Wilson, 1980) tended to show that small business owners indeed were concerned about CSR. However, in these studies, there was some conflation of CSR and profitability, as social responsibilities were largely centered on consumer issues, which can be seen as directly related to profitability. More recent studies have tended to focus on ethical attitudes and ethical climate, which are related to but not identical with CSR or CSRO. In those studies, it has been argued that small business owners can more easily than managers in larger businesses profitably operate in the noneconomic domains (Sarbutts, 2003). Small business owners believe that good ethics is good business (Besser & Miller, 2001) but find it difficult to distinguish priorities among stakeholder groups and differences between legal and moral responsibilities (Vyakamam, Bailey, Myers, & Burnett, 1997). Bucar and Hisrich (2001) found that entrepreneurs showed higher ethical attitudes than did managers in internal issues, perhaps because of their higher ownership level and the fact that the firm was their own property instead of someone else's. These findings suggest that small business owners may see noneconomic responsibilities as, relatively speaking, more important than do managers of larger businesses.

One recent article (Besser & Miller, 2004) examined the connection between views of small business owners and managers concerning socially responsibility and their support of their communities. Their findings indicated that owners who saw strong communities as important for their businesses were more likely to support their communities than owners who saw a good image as important for their businesses. In terms of Carroll's (1979) framework, either attitude might be linked with economic responsibilities, but the first (strong communities) would be more likely to be linked with ethical responsibilities.

Hypotheses

Thompson and Smith (1991) identified several research questions for small business CSR research. These included actions or behaviors of small business owners, as opposed to merely perceptions of CSR. Various authors have called for investigations of behaviors of small business owners in the CSR domains and the motivation behind them (e.g., Thompson & Smith, 1991; Van Auken & Ireland, 1982). It is easily seen that conceptually, owners who place more emphasis on noneconomic responsibilities will demonstrate that emphasis through behavior. Since that call, some studies have examined the issue. Burton and Hegarty (1994) found that few small businesses had a statement of objectives or a formal procedure for evaluating performance related to external stakeholders, which would include stakeholders falling into the CSR domains. Hing (2001) found some positive relationships between scores on the Aupperle instrument and casino gaming managers' willingness to implement responsible gaming practices. Besser and Miller (2004), as mentioned, found evidence that could link views concerning ethical responsibilities and socially responsible actions. Agle et al. (1999) found no strong evidence linking other-regarding values and social performance. The evidence is somewhat equivocal. Given the general conceptual and empirical link between attitudes (here meaning perception of responsibilities) and behavior (Ajzen, 2001), it seems proper to postulate an association in the hypotheses. However, additional investigation will be made of relationships not covered by the hypotheses. In this study, the two variables under study are time spent focusing on various stakeholder groups and the relative importance of goals related to various stakeholder groups. The following hypotheses are proposed:

Hypothesis 1a: The amount of importance placed on the economic dimension by owners will be related positively to the time they spend focusing on economic stakeholder groups.

Hypothesis 1b: The amount of importance placed on the legal dimension by owners will be related positively to the time they spend focusing on legal stakeholder groups.

Hypothesis 1c: The amount of importance placed on the ethical dimension by owners will be related positively to the time they spend focusing on ethical stakeholder groups.

Hypothesis 1d: The amount of importance placed on the discretionary dimension by owners will be related positively to the time they spend focusing on discretionary stakeholder groups.

Hypothesis 1e: The amount of importance placed on the economic dimension will be related positively to the importance placed on profit-related goals.

Hypothesis 1f: The amount of importance placed on the noneconomic dimensions will be related positively to the importance placed on community-related goals.

As mentioned earlier, the evidence is somewhat equivocal regarding CSRO and firm size. However, as results from some studies suggest that firm size as measured by sales or employees may have an effect on CSRO, it is appropriate to determine whether size affects the relationship between CSRO and behavior. Stanwick and Stanwick (1998) found that larger firms with higher profitability have higher levels of social performance. The hypotheses are written to propose no effect of firm size. In this study, the variable that allows for investigation of this question is the percentage of time devoted to various stakeholder groups. The following hypotheses are proposed:

Hypothesis 2a: The number of employees in a firm will have no effect on the relationship between importance placed on CSR domains and percentage of time devoted to stakeholder groups in those domains.

Hypothesis 2b: The annual sales of a firm will have no effect on the relationship between importance placed on CSR domains and percentage of time devoted to stakeholder groups in those domains.

Method

These hypotheses were investigated with a questionnaire administered by students in an entrepreneurship class to small business owners in the Midwest. Each student was required to interview and administer the questionnaire to three small business owners in the student's hometown. Thus, the population sampled for this study was the set of small business owners in the Midwest, the home of most of the students involved. The sample was a convenience sample but, because of the number of students enrolled, included 401 usable responses, giving considerable power to the results and analysis.

The questionnaire included several survey instruments and demographic questions. Of interest to this study were three portions of the questionnaire:

- the 15-question version of the Aupperle survey;
- a question asking the respondents to estimate the amount of time spent working with, planning for, and thinking about various stakeholder groups, at least one of which operates in each of Carroll's (1979) four domains; and
- a question asking the respondents to rank various business goals in terms of importance to them.

The Aupperle questionnaire is useful in this context because it avoids the problem of conflation of CSR and profitability found in earlier studies and mentioned by Thompson and Smith (1991). The questions concern the types of responsibilities perceived by managers, not specific stakeholders. Studies have found the Aupperle instrument to be relatively free of social desirability bias (Burton & Hegarty, 1999), which has been noted as a problem in social issues research (Fernandes & Randall, 1992; Randall & Fernandes, 1991). Finally, as an ipsative scale, Aupperle's instrument measures the relative importance respondents give to the various types of responsibilities. As mentioned earlier, it is the authors' belief that such an instrument mitigates some of the questions concerning studies in this area and the separation thesis, unlike other instruments sometimes used in CSRO research (e.g., Peterson, 2004).

This method can be criticized as suffering from common method bias, in that the same survey was used to gather data about both small business owners' CSRO and their efforts related to various stakeholder groups. Common method bias can result in inflated consistency between the independent and dependent variables under study. A more desirable method (and a direction for future research into small businesses) would be to find independent measures of behavior, although with small businesses this is not as easy as it is with large busineses. However, the authors believe common method bias is mitigated to some degree in this study, as the questions related to the independent variable, CSRO, use different terminology from questions related to the dependent variable, time spent dealing with stakeholders. For example, the Aupperle questionnaire uses statements such as "return on investment" or "profitability" for economic responsibilities,

Table 1
Demographic Data of Respondents

	n
Industry	
Manufacturing	57
Construction	49
Wholesale	23
Service	92
Fire	29
Retail	72
Other	71
Gender	
Male	317
Female	74
Age group	
Under 35	52
36 to 45	104
46 to 55	155
56 and older	82
Sales (in million $)	
Less than 0.25	77
0.25 to 0.50	42
0.50 to 1.00	40
1.00 to 2.50	53
2.50 to 5.00	53
5.00 to 10.00	40
10.00 to 25.00	33
More than 25.00	56
Employees	
Less than 25	202
26 to 50	51
51 to 100	69
101 to 250	45
More than 250	31
Education level	
High school	80
Some college	79
College graduate	159
Graduate school	75

but the questionnaire concerning dealings with stakeholders included not only investors but also employees, customers, suppliers, and banks/lending institutions. This difference may ease concerns about common method bias. The study reported here is more exploratory in nature, and the authors chose to make administration of the survey a bit easier.

Results

The 401 respondents came from a variety of industries, including manufacturing, construction, wholesale, service, finance/insurance/real estate, and retail. Approximately 80% of respondents (317) were male, and 74 were female. (Ten did not report gender.) Almost two thirds (259 in total) were between 36 and 55; mean tenure at the firm was 15 years. A total of 234 respondents had at least a bachelor's degree. The mean age of the firm was 32 years. About 50% (202 in total) of the firms had 25 employees or fewer. More than half the firms had annual sales under $2.5 million, with a range from under $250,000 to well more than $25 million (see Table 1 for more detailed demographic information).

Responses to the Aupperle instrument, subjected to exploratory factor analysis, fell into the usual four factors (economic, legal, ethical, and discretionary). Cronbach's alphas for the resulting scales ranged from .78 to .90. Mean responses on the economic dimension were 2.94, and the sum of mean responses on the noneconomic dimensions was 6.55 (see Table 2). These results are at the upper and lower ends, respectively, of the ranges of previous results (3.0 to 3.5 for economic, 6.0 to 6.5 for noneconomic), with the exception of those of Smith et al. (2004), which are outside the normal range in several ways (including ranking economic responsibilities third in importance). This would indicate that small business owners tend to be oriented more toward CSR than many of the other populations studied (including most samples of managers, students, and the public). Legal, ethical, and discretionary scale results were negatively correlated with economic scale results; the discretionary results were positively correlated with the ethical results and negatively correlated with the legal results (see Table 3). Thus, small business owners saw trade-offs between economic and noneconomic dimensions and between legal responsibilities and discretionary opportunities (which they associated with responding to ethical norms).

Hypothesis 1

Data for this hypothesis are found in Table 4. For Hypotheses 1a to 1d, stakeholder groups or combinations of stakeholder groups were used to represent stakeholders oriented toward a particular domain in the Carroll (1979) framework. The stakeholder groups identified as economic in nature included stockholders/investors, customers, banks/lending institutions, employees, and suppliers. The government represented legally oriented stakeholders. The community in general, media, and activist groups represented ethically

Table 2
Results of Aupperle Scale Scores

Dimension	Economic	Legal	Ethical	Discretionary
Scale mean	2.94	2.78	2.45	1.32

Table 3
Correlations Among Dimensions

Correlation Pair	Correlation
Economic–legal	–.104**
Economic–ethical	–.321*
Economic–discretionary	–.290*
Legal–ethical	–.047
Legal–discretionary	–.150*
Ethical–discretionary	.275*

*$p < .01$ (two-tailed). **$p < .04$ (two-tailed).

oriented stakeholders in the sense that they would represent various points of view within the community (and the definition of ethical responsibilities is to act according to community norms). Although the community in general might be seen as representing the ethically oriented stakeholders by itself, the loudest voices within the community typically are those of media and activist groups, and small business owners may see them as representing an important view within the community. Academic institutions represented discretionary-oriented stakeholders. Such institutions typically are among the recipients of small business owners' philanthropy. It can be argued that such philanthropy is a more appropriate example of small business owners' acting outside their managerial roles for the good of society than other community charities, which might be considered necessary for a small business owner to support. Such philanthropy may be moving from the discretionary category to the ethical category, but at this point, it still seems to best fit the discretionary category. For the economic and ethical stakeholder groups, the percentages for all stakeholder groups in the specific domain were combined for the analysis.

All four same-domain relationships (e.g., importance placed on economic domain and time spent dealing with economic stakeholders) had positive, significant relationships. These results support Hypotheses 1a to 1d. Other relationships of note, although not included in the hypotheses, included a positive relationship between the relative importance of the

Table 4
Correlations of Time Spent With Stakeholders and Aupperle Scale Scores

Category	Economic	Legal	Ethical	Discretionary
Economic percentage	.174*	.042	.059	–.165*
Legal percentage	–.062	.251*	–.106**	–.110**
Ethical percentage	–.150*	–.135*	.101**	.353*
Discretionary percentage	–.115**	–.043	.035	.189*

*p < .01 (two-tailed). **p < .05 (two-tailed).

discretionary domain and the time spent dealing with ethical stakeholders. Negative relationships were found in the following six cases:

- economic domain/ethical percentage,
- economic domain/discretionary percentage,
- legal domain/ethical percentage,
- ethical domain/legal percentage,
- discretionary domain/economic percentage, and
- discretionary domain/legal percentage.

These relationships would be as expected, as managers have less discretion in the economic and legal domains, so if such matters require their attention, they would be less likely to see ethical and discretionary dimensions as important. Conversely, if managers believe that ethical and discretionary domains deserve more attention, they are less likely to need to focus attention on economic and legal stakeholders.

For Hypotheses 1e and 1f, the following goals were determined to be profit related:

- overall growth in revenue,
- improvement in return on capital, and
- improved profit margin.

The goal of enhanced presence in the community and in professional organizations was determined to be community related. The results are seen in Table 5. The importance respondents placed on all three profit-related goals was strongly related to the relative importance the respondents placed on the economic domain. This result supports Hypothesis 1e. The importance of the community-related goal was related to the importance given to the discretionary domain and the noneconomic domains in total (the sum of the

Table 5
Rank-Order Correlations of Goals and Aupperle Scores

Goal	Economic	Legal	Ethical	Discretionary	Noneconomic
Revenue growth	–.166*	–.021	.151*	.055	.115**
Return on capital	–.158*	–.057	.195*	.033	.084
Community relationships	.242*	.036	–.053	–.291*	–.196*
Profit margin	–.159*	–.071	.116**	.105**	.098

Note: Because the goals are ranked, negative correlations actually mean a positive relationship (i.e., the higher the ranking of return on capital as a goal, the higher the score on the Aupperle economic scale).
*$p < .01$ (two-tailed). **$p < .04$ (two-tailed).

legal, ethical, and discretionary domains). This supports Hypothesis 1f. Other results of interest in this test are that the economic domain results are negatively related to the community-related goal and the ethical domain results are negatively related to all three profit-related goals.

Hypothesis 2

The results of partial correlations, controlling in one case for number of employees and in the second case for annual sales, are found in Tables 6 and 7. Comparisons with the correlations reported in Table 4 show that 2 of the 16 correlations (between the mean response on the ethical domain and [a] percentage spent on legal stakeholders and [b] percentage spent on ethical stakeholders) become nonsignificant (barely so) when controlling for the number of employees. Concerning annual sales, only 1 of the 16 correlations (between mean response on the discretionary domain and time spent on legal stakeholders) became nonsignificant (again, barely so) when controlling for annual sales. Thus, Hypotheses 2a and 2b are supported.

Analysis

These results suggest that small business owners, in effect, translate their attitudes into behavior fairly directly. Those who place more emphasis on the economic domain concentrate on economic stakeholders and profit-related goals; those who place more emphasis on noneconomic domains concentrate more on noneconomic stakeholders and community-related goals. The result then suggests that at least with small business owners, CSRO (which can be found easily through a short survey) might be a proxy

Table 6
Correlations of Time Spent With Stakeholders and Aupperle Scores, Controlling for the Number of Employees

Category	Economic	Legal	Ethical	Discretionary
Economic percentage	.159*	.046	.076	–.139*
Legal percentage	–.047	.250*	–.099	–.118**
Ethical percentage	–.134*	–.134*	.097	.342*
Discretionary percentage	–.114**	–.036	.035	.175*

*p < .01 (two-tailed). **p < .05 (two-tailed).

Table 7
Correlations of Time Spent With Stakeholders and Aupperle Scores, Controlling for Annual Sales

Category	Economic	Legal	Ethical	Discretionary
Economic percentage	.164*	.037	.071	–.157*
Legal percentage	–.057	.262*	–.101**	–.095
Ethical percentage	–.133*	–.125**	.102**	.355*
Discretionary percentage	–.127**	–.047	.035	.193*

*p < .01 (two-tailed). **p < .05 (two-tailed).

for the behavior side of corporate social performance. Left unstudied here is the link between behavior and performance itself. One can try hard without succeeding, by putting efforts into irrelevant areas, but at least the behavior itself could be anticipated through getting respondents' CSRO.

Firm size made very little difference in this case, although it must be stated that the vast majority of the firms in this study were what normally would be considered small firms. More than half had less than $2.5 million in annual sales and fewer than 25 employees. Conclusions arising from the data presented here should be made with that caveat in mind. Further studies of CSRO differences based on firm size should include more large businesses, and a more even distribution of size of small businesses, to attempt to clear this still murky area of research. However, the results here are suggestive that, at least at the small-firm level, size does not affect CSRO.

In essence, the small business owners in this study follow their passions. People who own small businesses can be motivated by the desire to make money or by some other desire (Kuratko & Hodgetts, 2004). These results, although not exactly on that point, still suggest that people for whom the desire to make money is the motivation for starting a business will concentrate on the economic environment, whereas people who are motivated by other factors may concentrate on other aspects of the environment a bit further. Again, the caveat must be stated that this aspect of small business owners was not studied directly, but the results are suggestive.

Finally, the result that scores on the economic dimension of the Aupperle scale are lower for this group of small business owners than previously reported suggests that small business owners may feel they have more discretion to operate outside the economic domain than do other managers. This may be because they have fewer shareholders to answer to and that those shareholders may be personally close to the owners. It may also be because the owners themselves, as primary or even sole shareholders or proprietors, may not be motivated as much by profit as are shareholders of publicly held organizations (at least in the minds of managers of those organizations). This result is potentially quite significant; for example, if these results hold, communities looking for business growth but with a more sustainable perspective might want to fund programs that encourage entrepreneurial activity. Small business owners are likely to bring in jobs that will stay in the community, and small businesses historically provide the majority of new job growth in a community. Investing in such growth, particularly in a time of outsourcing among major corporations, seems more likely to lead to successful economic development.

Conclusion

These results suggest that the area of small business/CSR research, so long neglected, offers fertile ground for investigations. Small business owners do show some differences in responses from managers of larger firms. The link between attitudes and behavior shown here allows for exploration of CSR and corporate social performance issues by other researchers.

This research was preliminary, using an established instrument and only one respondent per firm to investigate possibilities. Further research should expand on this to examine size differences with larger firms in the sample and perhaps interview stakeholders to gather independent data concerning owners' activities to completely remove the possibility of common method bias. Also, the motivations behind the beginning or acquisition of the firm should be compared with attitudes and behavior. Other research questions arising from this study include investigation of differences between founders and nonfounder owner/managers and a connection between attitudes, behaviors, and firm performance, which could not be examined with this data set.

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