

# **The Role Of Quality Management Systems In Advancing CSR Within Lebanese Smes**

Eliane ISKANDAR<sup>1</sup>, Danie KHAWAJA<sup>2</sup>

*Faculty Of Economics And Business Administration, Lebanese University, Lebanon*

*Assistant Professor, Faculty Of Economics And Business Administration, Lebanese University, Lebanon*

---

## **Abstract:**

*This research work mainly aims to address the role of quality management in the integration of corporate social responsibility (CSR) in Lebanese SMEs. We presented CSR, quality management and the relationship between 4 principles of quality management system (customer orientation, leadership, employee involvement and management of relationships with stakeholders) and CSR. The qualitative study conducted through an interview guide with the concerned Lebanese SMEs revealed that the principles of the quality management system could encourage SMEs to be socially responsible. This survey was able to illustrate clearly - through the thematic analysis of the obtained results - how quality management can be a catalyst for the integration of a CSR approach in Lebanese SMEs. We were ultimately able to conclude that Lebanese SMEs, which manage their quality and wish to integrate CSR, can use their quality management as a starting point towards a CSR approach.*

**Keywords:** *CSR, quality management, quality management system, SMEs, Lebanon*

---

Date of Submission: 21-07-2025

Date of Acceptance: 31-07-2025

---

## **I. Introduction**

This article aims to understand whether the quality management system (QMS) facilitates the adoption of CSR practices in Lebanese SMEs through a qualitative study of four Lebanese SMEs. Quality management is integral to business management (Dahlgard et al., 2002), with QMS defined by ISO 9000 (2015) as a structured system helping organizations set objectives and allocate resources to achieve desired results. CSR, while rooted in early charitable practices and evolving alongside modern social and moral doctrines (Charba, 2018), expands beyond quality to address challenges from new stakeholders, including future generations and communities, under pressures from social groups and growing ethical concerns (United Nations, 2015). It is viewed as a regulatory tool aligning organizational and societal objectives over the long term (Gond & Igalens, 2012).

This study explores whether QMS principles can guide or influence SMEs toward CSR adoption, building on research emphasizing the role of quality management in facilitating CSR (Kok et al., 2001). Synergies between CSR and quality management have been established, with CSR integrated within QMS and total quality management philosophies promoting ethics, trust, teamwork, and communication (Castka et al., 2004); (Zakuan et al., 2010); (EFQM, 2004).

Previous studies have examined CSR in Lebanese SMEs (Khawaja et al., 2019; Dubruc et al., 2018; Dubruc & Mekdessi, 2017) and broader CSR integration in Lebanon (Jamali & Mirshak, 2007; Baraka, 2013; Chidiac El Hajj, 2013; Doumit & Menhall, 2013; Dirani, 2014). SMEs, forming 95% of Lebanese businesses and providing 50% of employment (Euromena Consulting, 2021), play a vital societal and economic role. Although Lebanese businesses are not legally required to implement quality management, many sectors are striving to adopt it to reduce profitability and image risks (Le Mensuel, 2019). CSR in Lebanon remains underdeveloped and largely driven by voluntary private initiatives (Rizkallah, 2016; Rozelier, 2016).

The originality of this research lies in examining the relationship between QMS and CSR specifically within Lebanese SMEs, addressing the limited research combining these two themes in this context, to test whether existing quality management practices can facilitate CSR adoption within Lebanese SMEs.

Our research question focuses on the convergence between two concepts: quality management and CSR, and we therefore chose Lebanese SMEs as our research field. Furthermore, other studies such as those by Quintana-Garcia & al. (2018) have shown that synergies exist, which leads us to pose a research question and attempt to answer it through hypotheses. In this sense, we pose the following central question: **how can Lebanese SMEs benefit from their quality management practices to comply with a CSR approach?** In attempting to answer this question, we developed the following central hypothesis: "There is a relationship between the principles of the quality management system and CSR; which makes it easier for Lebanese SMEs to adopt CSR by using these principles as a starting point." This central question led to several sub-questions: Is there a relationship between customer orientation and CSR? Is there a relationship between employee involvement and CSR? Is there a relationship between leadership style and the adoption of CSR? Is there a relationship between

stakeholder relationship management and CSR? In order to understand better our research objective, we developed the following hypotheses:

- **H1:** The Lebanese SME that is a customer-oriented enterprise is more likely to adopt CSR.
- **H2:** In a Lebanese SME, the transformational leadership style reveals an importance regarding company's commitments in terms of CSR.
- **H3:** Employee involvement promotes CSR in Lebanese SMEs.
- **H4:** Stakeholders push Lebanese SMEs to integrate CSR.

A qualitative method is used to collect data from our research field, in particular four Lebanese SMEs. Semi-structured interviews will be our primary data collection tool. We will then conduct a thematic analysis of this data.

This article is divided into three main parts. The first is a literature review that highlights concepts and outline the links between quality management system and CSR. In the second part, we will present the methodology and the research field. Finally, in the third part, we will shed light on the results obtained from the research field.

## **II. Literature Review**

In order to verify the contribution of the quality management system to the adoption of CSR in SMEs, to see how the principles of quality management facilitate this adoption, this section deals with CSR and quality management. It also relies on a series of major theoretical frameworks to explain the relationship between CSR and four principles of the quality management system, in particular customer orientation, leadership, staff involvement, and stakeholder relationship management.

### **CSR**

The most commonly accepted definition of CSR is that proposed by the European Commission in its Green Paper in 2001, p.8, CSR is described as *"the voluntary integration by companies of social and environmental concerns into their business activities and their relationships with their stakeholders"*. In its third communication on CSR, the European Commission gave a new definition of CSR in 2011, *"CSR is the responsibility of companies for the effects they have on society"*. The founding father of modern CSR is the academic economist Howard Bowen (1953) who claims that *"corporate social responsibility refers to the obligation of businessmen to implement policies, make decisions and follow lines of conduct that meet the objectives and values that are considered desirable in our society"* (p.6). Corporate social responsibility (CSR) can be conceptualized as the contribution to sustainable development (Bansal & Song, 2017; Moon, 2007). According to Matten and Moon (2008; 2020): *"CSR (and its synonyms) empirically consists of corporate policies and practices that reflect the responsibility of businesses for a broader societal good. Yet, the precise manifestation and direction of responsibility is at the discretion of society"* (p. 12). According to Mercier (2014), CSR is linked to ethics because it is an approach that values ethical behaviors. Capron and Quairel-Lanoiselée (2010) propose a managerial definition: *"CSR constitutes the company's response methods to societal challenges by producing strategies, management systems, change management and methods of steering, control, evaluation and reporting incorporating new performance concepts"*.

### **CSR in the context of SMEs**

The CSR approach is not only the business of large organizations, it is beginning to interest more and more SMEs despite the difficulties caused by the specificities of these SMEs concerning the implementation of responsible practices. CSR remains a normal concept in the management of large companies; however, it is exceptional and often questioned in VSEs and SMEs (Temri & al., 2015). Generally, the socially responsible practices of SMEs are oriented towards internal CSR, particularly in the relationship with their employees who are considered the most important stakeholder. They can evolve with the desire to retain and retain employees (Hammann & al., 2009).

Due to the proximity of the actors and their strong sensitivity towards stakeholders, SMEs are supposed to be more committed than large companies in the CSR approach are. SMEs tend to preserve their legitimacy mainly because of their small size, which makes them vulnerable, they favor the short term, which makes it difficult for them to adopt certain societal practices that generate long-term gains (Torrès, 2015). The positive economic effects of these practices are only observed in the long term (Lee & al., 2016). The form and degree of engagement of SMEs in CSR depends on the manager who often is the owner of the company, is the center of SMEs, he plays an important role in the adoption of CSR based on his personal values and culture (Berger-Douce, 2014). He is the one who holds the majority of the company's capital and he is the one who ensures its operation (Marchesnay, 1991). From a managerial perspective, he engages in CSR because he finds benefits, especially in his relationship with stakeholders (Laaraf & al., 2015).

There are several reasons that can hinder the adoption of CSR by SMEs. CSR is a costly program that requires liquidity. SMEs face a lack of resources, limited financial and human resources, lack of time (Bowen, 2002). In addition, the absence of external financing and insufficient cash flow (Torrès, 2006). Other reasons motivate SMEs to engage in CSR. First, the flexibility and agility of SMEs translates into a speed of reaction to changes due to the mobilization and participation of staff (Yap & Souder, 1994). Second, the close relationships with employees and community, the low pressure exerted by financial parties on SMEs (Murillo & Lozano, 2006). Third, the less bureaucratic structure, the proximity of actors in a regional network (Torrès, 2015). Fourth, the ownership structure, owners-managers always busy with daily internal actions more than external actions (Fourcade & Marchesnay, 1997).

### **Quality management**

The quality management system (QMS) is defined in 2015 according to the ISO 9000 standard as a quality management system that includes activities with which the organization determines its objectives and the resources necessary to achieve the desired results. The term "quality management principle" refers to the notion of rule, theory or fundamental belief having a major influence on the way to implement a quality approach. The ISO 9001:2015 standard sets out seven principles of the quality management system: customer orientation, leadership or management responsibility, staff involvement, process approach, continuous improvement, evidence-based decision-making, stakeholder relationship management. These principles help guide the company's management towards better performance. This results in better quality and a gain in competitive advantage (ISO 9001, 2015).

### **CSR and quality management**

As mentioned in the introduction, synergies exist between CSR and quality management, CSR is integrated into the quality management system (Castka & *al.*, 2004), into the total quality management philosophy, that promotes ethics, integrity, trust, training, teamwork, leadership, recognition and communication (Zakuan & *al.*, 2010). In addition, CSR has also been included in the "Portfolio" of the European Foundation for Quality Management (EFQM 2004).

### **The link between CSR and customer orientation**

Customer orientation allows the company to be closer to customers and thus to detect their needs. The company will thus be able to meet their probable expectations in terms of CSR and in a responsible manner. Some customers require that products and services be derived in a socially responsible manner. A relationship exists between CSR and consumer purchasing behavior. Responsible purchasing is a good example. A company that decides to invest in customer orientation can promote social objectives in terms of financial inclusion (Kilara & Rhyne 2014). To be close to the customers and maintain relationships with them; gain their trust and build loyalty, it is useful to get involved in the societal approach (Liu & Zhou, 2009; McWilliams & *al.*, 2006; Reinhardt & *al.*, 2000). A study carried out by OneStock in 2021 postulates that 60% of French consumers are more loyal to their brands if they felt that it would defend sustainable practices. Romani & *al.* (2016) confirmed that socially responsible initiatives of companies have influences on stimulating consumers' green purchasing behavior. In addition, Obsoco reveals that 40% of participants said that they have included social and societal impact in their consumption choices (Obsoco, 2021).

### **The link between CSR and leadership**

CSR requires an encouraging leadership style. According to most researchers in the field of CSR, the transformational leadership style is the most suitable for CSR (Groves & LaRocca, 2011; Angus-Leppan, Metcaff & Benn, 2013; Benn, Todd & Pendleton, 2010; Strand, 2011; Du et al., 2013). Igalens & Pourquier (2020) emphasize that responsible leadership generates a strong reputation for the company in terms of CSR. Metcaff & Benn (2013) emphasize that transformational and authentic leaders are ideal for a company that is considering adopting CSR practices for the first time; in addition, these leaders challenge ideas to promote innovation in the company. According to Du & *al.* (2013), a company is more motivated to integrate CSR practices when it adopts transformational leadership. Transformational leaders shape stakeholders' perceptions of CSR by considering their values, core beliefs, and the ethical fruits of decisions. (Groves & LaRocca, 2011). These leaders use learning mechanisms to encourage subordinates to adopt socially responsible behavior changes in the company and in their community. Ethical and fair values are at the origin of transformational leadership that exercises motivating and inspiring practices. (Khan & *al.*, 2020).

### **The link between CSR and employee involvement**

Roudaut & Ravassard (2022) agree that building the CSR policy with employees is the best proof of the organization's sincere commitment to employees and the world. Staff can be the source of a CSR action, most of

the time they are a main actor or one of the actors in the action program and in some situations, they are also the beneficiary (Igalens & Tahri, 2012). Employee involvement consists of companies making efforts to involve employees in various organizational activities, including charitable activities and sustainable development practices (CSR Matters, 2017). A study conducted in 2019 by MEDEF in France exposes the relationship between employee work pleasure and the implementation of innovative CSR policies. Their well-being and productivity are therefore higher. Another study launched by YouMatter in 2022 states that employees are asking for more opportunities for philanthropy, volunteering, and other ways to invest in CSR within the company. The links between employee engagement and CSR are deep, employees not only want to be part of the movement that is taking place around CSR issues in companies, but they also want to make it known. Glavas and Kelley (2014) deduced that perceived CSR was positively linked to job satisfaction. To some extent, CSR has a positive impact on employee engagement (Ferreira & Oliveira, 2014). Surveys reveal a strong relationship between employees' commitment to their company and the way they evaluate its CSR (Brammer, Millington & Rayton, 2007; Stawiski, Deal & Gentry, 2010). Hollingworth & Valentine (2014) found evidence that CSR orientation and total quality management indirectly and positively affect turnover intentions through organizational commitment. Brieger & al. (2020) confirmed that CSR commitments have stronger impacts on work dependency if employees express a strong priority for the well-being of society (local community, nation, etc.).

### **The link between CSR and stakeholder relationship management**

Therefore, the relationship between CSR and stakeholders is one of dependency. Taking into account the expectations and needs of stakeholders is an essential element of any QSE<sup>1</sup> (Quality, Safety, Environment) or CSR approach (AFNOR, 2019). CSR is a moral duty and an obligation to meet the expectations of stakeholders (Russo and Perrini, 2010; Fassin et al., 2011). The international standard ISO 26000 places stakeholders at the center of the CSR approach and emphasizes the importance of including them in a constructive dialogue with the organization on sustainability issues (Data Value Consulting, 2023). In addition, the recognition of stakeholder interest is among the seven principles of CSR; stakeholders are individuals or groups in the organization: owners, members, customers or corporate officers, other individuals or groups. Employees or temporary workers are among the stakeholders most concerned by the social aspect of CSR in the company. The company is invited to identify them and take into account their rights, requests or specific interests and it is necessary to respond to their concerns that they express and recognize their significant impact on organizational activities.

### **III. Methodology And Field Of Research**

This methodological approach allows us to study closely how the quality management system leads to the implementation of the CSR policy in Lebanese SMEs. The objective is to examine through an empirical study how the quality management system can contribute to the commitment of Lebanese SMEs in CSR.

The paradigm of this research is the interpretivism since a qualitative study was conducted in order to collect precise and detailed information on our subject. In addition, it is a question of understanding subjective in depth. In the human sciences, the qualitative approach proves to be a way of approaching the study of phenomena that emphasizes understanding, the goal being to understand the why and how of events in concrete situations (Wacheux, 1996).

We conducted our field survey with four Lebanese SMEs during the month of September 2023 using the semi-directive interview carried out using an interview guide consisting of 10 questions and developed on the basis of the previously defined research themes (more suitable for understanding how the quality management system can facilitate the integration of CSR in SMEs). Each interview was transcribed. The semi-directive interview was addressed to the actors concerned by quality management and CSR, in particular executives. Indeed, we judged that they were able to respond to the answers related to our research theme. These interviews allowed us to collect their subjective expressions, their points of view, sometimes different, on the themes related to quality management and their motivation for CSR. We found it useful to focus on the way in which these executives manage quality and CSR practices in their companies, in addition, the interest they have in CSR. We have opted for the thematic analysis technique, which is the most widely used in social sciences. It involves dividing the discourse into themes in order to identify the most prominent themes, their frequency and occurrence. Our research field is notably the four Lebanese SMEs in question, which belong to various sectors in the Mount Lebanon region, and are presented in strict anonymity for confidentiality reasons. Consequently, they are named "A", "B", "C", "D" and briefly illustrated in the table below:

---

<sup>1</sup>QSE is often associated with CSR, Corporate Social Responsibility. QSE is an acronym designating the Quality-Safety-Environment areas. In a company, the association of these three letters most often translates into an integrated management system (IMS). This type of system combines the requirements of different standards that are compatible with each other so that the organization becomes more efficient. Reference: C. PINET, "10 keys to successful QSE certification", AFNOR, August 2009

**Table 1: The main characteristics of the studied SMEs**

SME A	SME B	SME C	SME D
A family business specializing in reducing energy costs, installing solar panels, it is also an energy-consulting firm.	A startup, a marketing services agency	A family retail business, a Lebanese shoe brand.	A family business, one of the largest wholesalers of spices and grains in Lebanon.
Created in 2010	Created in 2021	Created in 1947	Created in 1981
A subsidiary in Dubai and one in Liberia.	A subsidiary in the United States of America.	Two branches in Lebanon and a subsidiary in Cyprus.	Only one subsidiary in Egypt.
Engineering sector	Marketing sector	Trade sector	Food sector
15-20 employees	12-15 employees	70 employees	20-49 employees
Leader in the solar energy market	Follower Leader	Leader	One of the leaders in the grains and spices market.
Offering sustainable energy products, installations, consulting.	Videography, graphic design, content creation, social media and advertising management, event planning (launching new brands, new products, etc.).	Manufacturing and retailing of shoes for men, women and children.	Selling aromatic plants, nuts, spices and prepared aromatic herbs, food processing, food packaging, and wholesale.

Source: Author

#### IV. Findings

This section illustrates the results obtained from the four Lebanese SMEs surveyed, general questions were addressed to the managers of these SMEs as well as questions related to our research topic.

#### Reasons for adoption of CSR by the SMEs studied

**Table 2: The state of CSR in the studied SMEs**

SMEs	RESULTS
<b>SME A</b>	The manager of SME A has not heard much about CSR as a concept, but according to him, "CSR principles are included in our daily practices, in our mission and vision, but not in a formal and official way". These practices extend to the social aspect by minimizing risks related to employee health, ensuring total safety on the grounds or sites towards the company, providing almost complete training to customers before providing them with the product or service. This manager is interested in CSR and wants to adopt it one day in the company once the company grows in terms of work team; CSR is for him a flaw that his company has not yet addressed.
<b>SME B</b>	The manager of SME B has never worked on CSR, he has heard about CSR in multinational companies. However, his company is ready in the future to take initiatives and CSR actions towards mother nature such as cleaning streets, beaches ... and to respect the principles of CSR; he has this vision for later. The company does not work with companies that do not have a suitable attitude toward CSR "for example we are working in America with a hospital and doctors who have CSR rules and regulations".
<b>SME C</b>	The manager of SME C has heard about CSR, he tried to make ecological bags; he created ecological cardboard shoeboxes. His company is reducing the use of bags and cardboard boxes, and has already discussed about CSR especially regarding packaging. He is ready to create a type of ecological sole, "In all aspects we can maintain socially responsible behavior, in the machines used in manufacturing, durable machines that last a long time". He regularly organizes meetings, brainstorming sessions during which he can be exposing CSR and discussing it.
<b>SME D</b>	The manager of SME D knows CSR well, for him it is everything related to sustainability. He tries as much as possible to practice CSR in the context of employees, in their health and safety at work, in a safe and good environment, in reducing waste, in reducing energy waste, in the cleanliness of the workplace, in food hygiene. He sees that it is relevant to impose CSR on a national level by the State, "We are not only adopting CSR but also developing it within our company. And we are planning to improve it even more in the future". His personal values lean towards sustainability and ethics "In my personal life, I am socially responsible and I try to be in my professional life too. For ex, I reduce energy, waste at home, and I ask my employees to do the same at work, to reduce waste, reuse bags instead of throwing them away, turn off lights and machines when they don't need to use them."

**Table 3: Motivations and limits of CSR adoption by the studied SMEs**

SMEs	RESULTS	Limits to the adoption of CSR
<b>SME A</b>	CSR minimizes the risks related to the health of employees, society and the environment and it enhances the image of the company. SME A has well-trained employees and sufficient financial resources.	Lack of time and it requires specific skills.

<b>SME B</b>	CSR ensures the good reputation of the company and improves its image. It is a real advertising campaign for the company and an add value.	Specific skills sometimes unavailable. Lack of time and financial resources.
<b>SME C</b>	CSR is a kind of marketing that encourages all customers to buy the product, allows distinguishing an ecological product from another that it is not. It allows attracting more customers despite its cost, to stand out from competitors, strengthens the image of the company, and allows ensuring a higher profit margin. Mentioned in the marketing campaign of the company, it will be an "A plus", an add value. It preserves the environment and the company would not be in a position to harm the environment in the eyes of society, hence a good image.	Lack of human and financial resources. Lack of time.
<b>SME D</b>	CSR allows to increase profits and reduce energy costs, waste, waste... it provides a good image for the company.	The limited or restricted space of the territory.

**The role of quality management principles in the adoption of CSR in the four SMEs studied**

**Table 4: Results of customer orientation and CSR in the studied SMEs**

<b>SMEs</b>	<b>RESULTATS</b>
<b>SME A</b>	Customer orientation leads to CSR as soon as the customer is aware of the risks related to society and the environment and the importance of reducing energy use, <i>"the customer relationship that the company creates makes the customer more aware of the risks and opens the door to CSR in a greater way"</i> . Therefore, the company tries to satisfy the customer more in terms of environment, health and safety.
<b>SME B</b>	Customer orientation leads to the adoption of CSR because it is related to the needs and requirements of customers to the detriment of the interests of the company. The customer is interested in a way of treating him that obeys the principles of CSR to continue his relationship with the company in the long term.
<b>SME C</b>	Customer orientation pushes its company to be socially responsible in order to make customers more satisfied. <i>"For ex when we told customers that we use vegan leather made from agricultural waste and sustainable biomaterials, customers were happy and satisfied because we were not using real animal leather that causes the butchering of animals and their torment"</i> . The company adopted vegan leather as a credit mark and customers came for this reason. It can orient its customers towards CSR, on being socially responsible; it makes them aware of the importance of this concept.
<b>SME D</b>	Customers by nature force the company to be socially responsible, to execute sustainability practices and to adapt on this path; it should be responsible in order to survive especially in the food sector. <i>"Customers don't just want good quality food, they also want CSR in packaging, in storage, so that they can be more assured of quality, quality and CSR are closely linked, inseparable and complementary"</i> .

The Lebanese SMEs surveyed confirm that customer orientation leads to the adoption of a CSR approach. CSR strengthens customer satisfaction. The customer's relationship with the company is sometimes conditioned by CSR for SMEs B, C and D. SMEs B and C are ready to create an ecological product/service. SME C has already created some to satisfy customers (ecological cardboard bags and boxes, vegan leather).

**Table 5: Results of leadership and CSR in the studied SMEs**

<b>SMEs</b>	<b>RESULTATS</b>
<b>SME A</b>	<i>"Of course, leadership can spark a CSR culture. A good leader sets an example and shares their knowledge. Logically, he make employees and followers more aware of CSR. They must possess values and responsibility towards society and the environment."</i> Employees work according to how they are managed. If the leader wants to move towards CSR and is convinced of it, they impose it as a corporate culture, and the employees adopt it. This leader always adopts a leadership style by example; they show those who adopt CSR-related practices that they too will do so.
<b>SME B</b>	Leader must be the ultimate example for employees so that they apply CSR within the company. They follow him as an example of the values he hold and the culture he adopt. CSR can be applied to the company's daily actions; it can be seamlessly integrated into its quality management.
<b>SME C</b>	The leader is the initial source of CSR. He influences the adoption of a CSR culture, depending on how he manage and impose CSR as a corporate culture. Employees work according to how they are managed. If the leader wants to move toward CSR and he is convinced, he imposes it as a corporate culture within the company, employees adopt it, and customers, in turn, will automatically adopt it because it becomes a fact. <i>"I always adopt a leadership style by example; I show to employees that I adopt CSR practices so that they will do it so"</i> .
<b>SME D</b>	Leader can trigger a CSR culture, but only if he possess a vision of CSR; otherwise, he will not do it. <i>"As a leader, he must put CSR in focus to trigger this culture in the minds of employees and establish it in the company's management."</i>

According to the SMEs surveyed, leadership can trigger a CSR culture; it can be the source of CSR within the company. SMEs A, B and C agree on leadership by example as the most suitable style for CSR adoption, while for SME D it is the visionary leadership.

**Table 6: Results of employee's engagement and CSR in the studied SMEs**

SMEs	RESULTATS
<b>SME A</b>	<i>"Employees can be the source of many things, including CSR, but good employees. They can see that a certain practice is incorrect and implement or manage it correctly. Of course new practices will emerge; people always tend to find new practices".</i>
<b>SME B</b>	Employees can offer ideas related to CSR. Ideas issued from their personal experiences, new ideas maybe unknown by the company. <i>"We learn from each other, ultimately, especially if there are new things we've never experienced."</i>
On the other hand, <b>SME C</b> has a different vision on this point.	<i>"Employees don't have sufficient knowledge to support or oppose a CSR approach, but they must be socially responsible so that customers become socially responsible too, because they are the ones in direct contact with them".</i> They can be subject to CSR training. They work according to how they are managed. CSR is implemented in the company on this basis. The more they are convinced that CSR is essential to the company, the more they will commit to this approach.
<b>SME D</b>	<i>"Employees do what the manager asks them for. If the manager asks them to practice CSR, they will be forced to do so".</i> The owner/manager can impose CSR on employees, and as a result, employee awareness will be raised; they will know what is correct and what is not in the practices. The source of CSR is the owner/manager rather than the employees, but they can still contribute to generate ideas regarding CSR.

Therefore, SMEs A, B, and D assume that employees can be a source of CSR through their actions, experiences, and new ideas, except for SME C, which believes that employees present a lack of sufficient knowledge to promote or discourage a CSR approach. They work according to how they are managed. It is important to train them for CSR because they are in direct and constant contact with customers. SMEs C and D agree that the owner/manager is the main source of CSR in the company. For SMEs C and D, employees do what management asks them to do.

**Table 7: Results of stakeholder relationship management and CSR in the studied SMEs**

PME	RESULTATS
<b>SME A</b>	Each stakeholder is put at the service of the environment. <i>"Among the stakeholders who can encourage us to adopt CSR, I cite the European organizations we work with. They establish rules regarding CSR, and during our work, they found that we have mastered CSR practices that comply with these rules. Furthermore, for this reason, they chose us to work with from among several bidders."</i> <i>"European organizations are the most influential stakeholders."</i>
<b>SME B</b>	Stakeholders have influence, but the adoption of CSR generally falls to the owner-manager. Good stakeholder management can encourage integrating CSR. However, it is the role of the owner-manager in influencing the integration of CSR more than the stakeholders influence. <i>"The owner-manager is the main source of CSR in the company and the way he influences his team. He influences his team through the way they treat each other, through the way they act together to reach the needs of the customer."</i>
<b>SME C</b>	Stakeholders influence the company's commitment to CSR. Suppliers, competitors who offer the same products, and the new generation exert pressure to adopt CSR. The new generation likes to protect the environment; it is necessary to be proactive and offer something new that people like.
<b>SME D</b>	This SME already practices CSR; moreover, the environment and stakeholders are pushing it to do so. <i>"The company's environment plays a role; all stakeholders exert influence on the company. Managing its various stakeholders leads us to take into account their interests, which are in favor of CSR."</i> Indeed, when there is CSR awareness at the national level to raise public awareness of the importance of sustainable development and CSR, such as campaigns on recycling, reducing energy use, and public transportation to reduce pollution, CSR will gradually take hold. CSR can be triggered in response to an external environmental problem, not only social or environmental, but also economic, <i>"for ex, the problem of rising electricity prices in Lebanon, which has prompted many people and businesses to switch to solar energy, which is environmentally friendly."</i>

Thus, all these SMEs confirm that stakeholder relationship management leads to the adoption of a CSR approach by taking into account their interests in favor of CSR. SMEs B and D do not believe that the government can play a role in the adoption of CSR. The stakeholders that most interest SMEs A, C, and D, are employees and customers; for SME C, it is customers and suppliers. However, SME B places importance on the owner-manager, and SME D never neglects the importance of other stakeholders

This section has focused on showing the results obtained from the four Lebanese SMEs studied. In the following section, we proceed to the analysis and interpretation of these results.

## V. Discussion

In our research work, we rely on the previous work of researchers to compare them with the results obtained from these SMEs in order to validate or not our hypotheses.

### Reasons for adopting CSR by the SMEs studied

These SMEs all agree on a common point that the image of the company is among the reasons that motivate them to engage in CSR in accordance with the results of Rizkallah (2016) who argues that the integration of CSR in the management of the firm contributes favorably to the construction of its image. SMEs B and C agree

that CSR can be used as marketing for the company. Increasing the profit margin is a common motivation for SMEs C and D.

According to SME C, CSR has a high cost, which is proven by Bowen (2002), for him CSR is an expensive program that requires liquidity. For this SME, CSR, despite its high cost, allows it to attract more customers, to stand out from competitors, to ensure a higher profit margin, and not to be harming the environment in the eyes of society, hence a good image for the company. Capron & Quairel-Lanoiselée (2015) proved the relationship between CSR and competitive advantages that companies can gain from it, while acting in the face of criticism and their loss of legitimacy.

For the manager of SME D, CSR allows to increase profits and reduce energy costs, waste of energy, waste, etc. According to the Green Paper (2001), CSR is an investment and not a cost; it allows companies to generate long-term profits and to reduce costs.

The manager of these SMEs confirm that CSR is based on their values and culture and that it can be imposed as a culture in the company in accordance with the research of Choi et al (2014) who conclude that CSR is a real culture. The leader of the SME plays an important role in the adoption of CSR based on his personal values and culture (Berger-Douce, 2014). According to the manager of SME D, the values expressed in private life can be transmitted to professional life, his personal values lean towards sustainability and ethics. In his personal life, he is socially responsible and he tries to be it in his professional life too. This is consistent with the results of Mercier (2014) who considers that CSR is linked to ethics because it is an approach that values ethical behavior.

### **The role of quality management principles in the adoption of CSR in the four SMEs studied**

#### **Customer Orientation and CSR**

In Lebanese SMEs, customer orientation drives CSR adoption when customers are aware of social and environmental risks, pushing firms to improve environmental, health, and safety practices in line with the European Commission's view that CSR helps reduce risks and uncertainties (European Commission, 2001). Managers noted that customers' long-term relationships with the company depend on CSR-aligned treatment, consistent with findings by Liu & Zhou (2009), McWilliams et al. (2006), and Reinhardt et al. (2000) that CSR strengthens trust and loyalty. CSR initiatives also align with consumer preferences, as seen when SME C adopted vegetable leather, consistent with Romani et al. (2016). SME D highlighted customer pressure for CSR in packaging and storage, aligning with the integration of CSR within QMS (Castka et al., 2004). Thus, Hypothesis H1: "Customer-oriented Lebanese SMEs are more likely to adopt CSR" is validated.

#### **Leadership and CSR**

Leadership strongly influences CSR adoption in Lebanese SMEs. Leaders serve as role models, instilling CSR values and integrating CSR into company culture and quality management systems (Castka et al., 2004; Zakuan et al., 2010). This reflects transformational leadership's motivational role (Khan et al., 2020) and its influence on stakeholder perceptions of CSR through ethical practices (Groves & LaRocca, 2011). The Lebanese context further links leadership style and relational culture to CSR commitment (Chidiac, 2015). Transformational and authentic leadership are recognized as effective for initiating CSR (Metcalf & Benn, 2013; Dû et al., 2013), with SME D emphasizing visionary leadership. Thus, Hypothesis H2: "Transformational leadership in Lebanese SMEs enhances CSR commitment" is validated.

#### **Employee Involvement and CSR**

Employees in Lebanese SMEs can initiate and strengthen CSR practices, provided they are engaged and responsible, aligning with Brieger et al. (2020) on employee societal well-being priorities. Employees contribute CSR-related ideas, supported by studies linking work satisfaction with innovative CSR (MEDEF, 2019; Ekodev, 2020). While some managers noted limited CSR knowledge among employees, training and managerial CSR commitment encourage employee adoption (CSR Matters, 2017). Employees often follow management's CSR lead, consistent with Igalens & Tahri (2012), who identified employees as central actors in CSR programs. Thus, Hypothesis H3: "Staff involvement promotes CSR in Lebanese SMEs" is validated.

#### **Stakeholder Relationship Management and CSR**

Stakeholders significantly influence CSR adoption in Lebanese SMEs, aligning with the view of CSR as a moral duty to stakeholders (Russo & Perrini, 2010; Fassin et al., 2011; Quairel-Lanoiselée, 2012). While managers drive CSR adoption (Berger-Douce, 2014), stakeholder expectations and generational shifts towards environmental responsibility encourage proactive CSR practices (Zaiğ et al., 2013). SME D emphasized the collective influence of stakeholders, aligning with ISO 26000's stakeholder-centered CSR approach (Data Value Consulting, 2023). Thus, Hypothesis H4: "Stakeholders drive Lebanese SMEs to adopt CSR" is validated.

## VI. Conclusion

The findings of this study indicate that while the Lebanese SMEs surveyed are generally aware of CSR, its application remains situational and often informal, with social and environmental practices integrated into activities without formal incorporation into strategy. In some cases, such as SME B, CSR practices are absent. Managers expressed willingness to adopt CSR officially in the future but highlighted constraints related to time, human and financial resources, and the need for specific skills. Notably, environmental concerns receive primary attention, despite CSR also encompassing economic, social, and societal dimensions.

The research faced methodological challenges, including time constraints, limited access to information, reluctance from some companies to share data, difficulties in securing interviews with key personnel, and occasional misunderstanding of CSR and quality management concepts among participants.

From a managerial perspective, Lebanese SMEs practicing quality management are encouraged to pursue a structured CSR strategy, leveraging CSR as a value proposition within marketing efforts to attract customers who increasingly seek socially responsible products and services. A robust CSR strategy requires committed leadership, engaged employees, and sufficient resources, positioning CSR as a lever for competitive advantage and long-term viability.

Leadership plays a central role in this process, as leaders set the tone for CSR adoption through their vision, values, and practices, creating a culture where employees follow by example and integrate CSR into daily operations. As leaders and employees adopt CSR practices, customers are more likely to follow, creating a positive feedback loop that embeds CSR within the organizational ecosystem.

Employee contributions are critical; their ideas and actions can introduce innovative CSR practices into the company. However, to effectively promote CSR, employees require appropriate training and management support, ensuring that their interactions with customers reflect the company's CSR commitments.

Stakeholders exert pressure on SMEs to adopt CSR practices; however, the role of the owner-manager remains pivotal within the SME context, as they are the primary drivers of CSR adoption and implementation.

From a theoretical perspective, this study contributes new insights specific to the Lebanese SME context regarding the interplay between quality management and CSR. Practically, the findings underscore the need for broader public awareness initiatives at the national level to emphasize CSR's role in sustainable development, facilitating gradual societal integration of CSR practices. Furthermore, ethical values from personal life can effectively translate into professional contexts, reinforcing the adoption of CSR within SMEs.

However, during our field investigation, we encountered several limitations, including time constraints and difficulties in accessing information, with some companies refusing to provide data. Additionally, the selection of interview participants, the hesitation of certain managers to answer questions during semi-structured interviews, and the limited availability of executives presented further challenges. Other factors, such as mistrust regarding the research topic and a lack of understanding of quality management and corporate social responsibility concepts, also hindered the research process.

New perspectives or research avenues may arise, firstly it is necessary to deepen research on quality management and CSR, especially on the following topics: leadership and CSR, leadership by example and CSR, visionary leadership and CSR, employee involvement and CSR due to the limited number of research on these topics. In this sense, the following question may prove to be an opening towards further research: To what extent can human resources management be at the service of CSR in Lebanese SMEs?

## Bibliography

- [1] Angus-Leppan, T., Metcalf, L., Benn, S. (2010). Leadership Styles And CSR Practice, An Examination Of Sense Making, Institutional Drivers And CSR Leadership. *Journal Of Business Ethics*, 93(2), Pp. 189–213. DOI: <http://doi.org/10.1007/S10551-009-0221-Y/>
- [2] Bansal, P., Song, H. C. (2017). Similar But Not The Same: Differentiating Corporate Sustainability From Corporate Responsibility. *Academy Of Management Annals*, 11 (1), Pp. 105–149.
- [3] Berger-Douce, S. (2014). Capacité Dynamique D'innovation Responsable Et Performance Globale : Etude Longitudinale Dans Une PME Industrielle. *Revue Interdisciplinaire Management Homme(S) & Entreprises*, 12 (3), Pp. 10-28.
- [4] Benn, S., Todd, L. R., Pendleton, J. (2010). Public Relations Leadership In Corporate Social Responsibility. *Journal Of Business Ethics*, 96(3), Pp. 403–423. DOI: <http://doi.org/10.1007/S10551-010-0474-5>
- [5] Bowen, H. (1953). *Social Responsibilities Of The Businessman*. New York: Harper And Row.
- [6] Bowen, F.E. (2002). Does Size Matter? *Business And Society*, 41 (1), Pp. 118-124.
- [7] Brammer, S., Millington, A., Rayton, B. (2007). The Contribution Of Corporate Social Responsibility To Organizational Commitment. *International Journal Of Human Resource Management*, 18, Pp. 1701–1719.
- [8] Brieger, S. A., Anderer, S., Fröhlich, A., Bärö, A., Meynhardt, T. (2020). Too Much Of A Good Thing? On The Relationship Between CSR And Employee Work Addiction. *Journal Of Business Ethics*, 166 (2), Pp. 311–329.
- [9] Capron, M., Quairel-Lanoiselée, F. (2010). *La Responsabilité Sociale D'entreprise*. Collection : Repères. Paris : La Découverte.
- [10] Capron, M., Quairel-Lanoiselée, F. (2015). *L'entreprise Dans La Société. Une Question Politique*. Paris : La Découverte, P. 277.
- [11] Castka, P., Bamber, C.J., Bamber, D.J., Sharp, J.M. (2004). Integrating Corporate Social Responsibility (CSR) Into ISO Management Systems – In Search Of A Feasible CSR Management System Framework. *The TQM Magazine*, 16, Pp. 216-224.
- [12] Commission Des Communautés Européennes (2001). *Livre Vert : Promouvoir Un Cadre Européen Pour La Responsabilité Sociale Des Entreprises*. Bruxelles, CCE.

- [13] Charba, A. (2018). L'importance De La RSE Pour L'entreprise : Les Principales Raisons De L'adhésion D'une Entreprise Aux Préceptes De La RSE. *Revue Marocaine De Gestion Et d'Economie*, 4(8), Pp. 2-3.
- [14] Choi, K. S., Cho, W. H., Leec, S., Leed, H., Kim, C. (2014). The Relationships Among Quality, Value, Satisfaction And Behavioral Intention In Health Care Provider Choice: A South Korean Study. *Journal Of Business Research*, 57, Pp. 913– 921.
- [15] CSR Matters (2017). CSR Matters: Leading CSR Practitioners Weigh In On Top Lessons Learned In 2017. Récupéré Le (20/7/023) Du Site De CSR Matters : <https://www.linkedin.com/pulse/csr-matters-leading-practitioners-weigh-top-lessons-2017-rudominer/>
- [16] Dahlgaard, J.J., Kristensen, K. And Kanji, G.K. (2002). *Fundamentals Of Total Quality Management*. Taylor And Francis, London.
- [17] Data Value Consulting (2023, Juin). Comment Cartographier Les Parties Prenantes RSE ? Récupéré Le (23/10/2023) Du Site De Data Value Consulting: <https://datavalue-consulting.com/cartographie-partie-prenante-rse/>
- [18] Du, S., Swaen, V., Lindgreen, A. Sen, S. (2013). The Role Of Leadership Styles In Corporate Social Responsibility. *Journal Of Business Ethics*, 114, Pp. 155-169.
- [19] Dubruc, N., Mekdessi, S., Khawaja, D. (2018). Towards An Eventual Three-Dimensional Equilibrium Regarding Corporate Social Responsibility In Lebanese Small And Medium Enterprises. *World Review Of Entrepreneurship, Management And Sustainable Development*, 1/2 (14), Pp. 229-249.
- [20] Dubruc N., Mekdessi S. (2017). *Les Entreprises Libanaises Et Leur Responsabilité Sociale*. État Des Lieux De La RSE. Communication Présentée Au Colloques & Rencontres, Harmattan, France, Pp. 239. Récupéré De: ISBN 978-2-343-12110-9
- [21] Euromena Consulting, (2021). Petites Entreprises, Grand Impact : Pourquoi Le Secteur Des PME Est Essentiel A La Relance Du Liban. Récupéré Le (7/7/2023) Du Site De Euromena Consulting : <https://euromenaconsulting.com/insight-details-219/>
- [22] Fassin, Y., Buelens, M. (2011). The Hypocrisy-Sincerity Continuum In Corporate Communication And Decision-Making: A Model Of Corporate Social Responsibility And Business Ethics Practices. *Management Decision Journal*, 49 (4), Pp. 586-600. DOI: <https://doi.org/10.1108/00251741111126503/>
- [23] Ferreira, P., Oliveira, E. R. (2014). Does Corporate Social Responsibility Impact Employee Engagement? *Journal Of Workplace Learning*, 26, Pp. 232-248. DOI: <https://doi.org/10.1108/JWL-09-2013-007/>
- [24] Fourcade, C., Marchesnay, M. (1997). *Gestion De La PME/PMI*. Paris: Editions Nathan.
- [25] Glavas, A., & Kelley, K. (2014). The Effects Of Perceived Corporate Social Responsibility On Employee Attitudes. *Business Ethics Quarter Ly*, 24 (2), Pp. 165–202.
- [26] Gond, J.P., Igalens, P. (2012). *La Responsabilité Sociale De L'entreprise*. Presses Universitaires De Franc, Collection « Qui Sais-Je ? », Paris.
- [27] Groves, K.S., Larocca, M.A. (2011). An Empirical Study Of Leader Ethical Values, Transformational And Transactional Leadership, And Follower Attitudes Toward Corporate Social Responsibility. *Journal Of Business Ethics*, 103, Pp. 511-528.
- [28] Hammann, E.M., Habish, A., Peshlaner H. (2009). Values That Create Value: Socially Responsible Business Practices In Smes-Empirical Evidence From German Companies. *Business Ethics: A European Review*, 1 (18), Pp. 37-51.
- [29] Hollingsworth, D., Valentine, S. (2014). Corporate Social Responsibility, Continuous Process Improvement Orientation, Organizational Commitment And Turnover Intentions. *International Journal Of Quality & Reliability Management*, 31 (6), Pp. 629-651.
- [30] Igalens, J., Tahri, N. (2012). Perception De La RSE Par Les Salariés : Construction Et Validation D'une Echelle De Mesure. *Revue De Gestion Des Ressources Humaines*, 1 (83), Pp. 3-19.
- [31] Igalens, J., Pourquier, C. (2020). Leadership Responsable, Un Double Alignement Entre Valeurs Et Engagement RSE. *Revue Française De Gestion*, 46(289), Pp. 11-34. DOI: 10.3166/Rfg.2020.00415
- [32] ISO 9001 (2015). *Système De Management De La Qualité*. Récupéré Le (5/6/2023) Du Site De L'iso: <https://www.iso.org/fr/standard/62085.html/>
- [33] Jamali, D., Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory And Practice In A Developing Country Context. *Journal Of Business Ethics*, 72, Pp. 243-262. DOI: <https://doi.org/10.1007/S10551-006-9168-4/>
- [34] Khan, S. U. R., Anjam, M., Abu Faiz, M., Khan, F., & Khan, H. (2020). Probing The Effects Of Transformational Leadership On Employees Job Satisfaction With Interaction Of Organizational Learning Culture. *SAGE Open*, 10(2). <https://doi.org/10.1177/2158244020930771>
- [35] Khawaja, D., Dubruc, N., Mekdessi, S. (2019). Les Normes ESG : Des Outils De Gestion Pour Une Gouvernance Multi Parties Prenantes Dans Les Pme Au Liban ? VSE : VIE & SCIENCES DE L'ENTREPRISE, 207. Pp. 28-60.
- [36] Kilara, T., Rhyne, E. (2014). *Customer-Centricity For Financial Inclusion*. Washington, D.C.: CGAP.
- [37] Kok, P., Van Der Wiele, T., McKenna, R., Brown, A. (2001). A Corporate Social Responsibility Audit Within A Quality Management Framework. *Journal Of Business Ethics*, 31, Pp. 285-297.
- [38] Laaraf, Z., Valant Gandja, S., Tchankam, J. (2015). RSE Et PME : Eclairages Par La TPP A Partir De La Grille De Mitchell, Agle Et Wood. *Gestion 2000*. 1 (32), Pp. 35-53.
- [39] Le Mensuel, (2019, Octobre). Libnor, Iso... A La Recherche Des Normes De Qualité. Récupéré Le (2/10/2019) Du Site Du Magazine Le Mensuel : <https://www.magazine.com.lb/2019/10/02/Libnor-Iso-A-La-Recherche-Des-Normes-De-Qualite/>
- [40] Lee, K.H., Herold, D.M., Yu, A.L. (2016). Small And Medium Enterprises And Corporate Social Responsibility Practice: A Swedish Perspective. *Corporate Social Responsibility And Environmental Management*, 94(3), Pp. 88-99. DOI: <https://doi-org/10.1002/Csr.1366/>
- [41] Liu, H.Y., Zhou, Z.M. (2009). Nostalgia Marketing In Turbulent Era. *Sales And Marketing*, 34, Pp. 52-54.
- [42] Marchesnay, M. (1991). La PME : Une Gestion Spécifique. *Economie Rurale*, 206, Pp. 11-17.
- [43] Matten, D., Moon, J. (2020). Reflections On The 2018-Decade Award: The Meaning And Dynamics Of Corporate Social Responsibility. *Academy Of Management Review*, 45(1), Pp. 7–28.
- [44] McWilliams, A., Siegel, D., Wright, P. M. (2006). Introduction By Guest Editors Corporate Social Responsibility: International Perspectives. *Journal Of Business Strategies*, 23(1), Pp.1-18.
- [45] MEDEF (2019). *Baromètre National De Perception De La RSE, Synthèse Des Résultats Du 2019, 1<sup>ère</sup> Edition*, Paris. Récupéré Le (23/10/2023) Du Site De MEDEF : <https://www.medef.com/>
- [46] Mercier, S. (2014). *L'éthique Dans Les Entreprises*. Paris : La Découverte.
- [47] Metcalf, L., Bann, S. (2013). Leadership For Sustainability: An Evolution Of Leadership Ability. *Journal Of Business Ethics*, 3(112), Pp. 369-384.
- [48] Moon, J. (2007). The Contribution Of Corporate Social Responsibility To Sustainable Development. *Sustainable Development*, 15(5), Pp. 296–306.

- [49] Murillo, D., Lozano, J.M. (2006). Smes And CSR: An Approach To CSR In Their Own Words. *Journal Of Business Ethics*, 3(67), Pp. 227-240.
- [50] Nations Unies (2015). Objectifs De Développement Durable : 17 Objectifs Pour Transformer Notre Monde. Récupéré Le (20/7/2023) Du Site Des Nations Unies : <https://www.un.org/fr/exhibit/odd-17-objectifs-pour-transformer-notre-monde/>
- [51] Obsoco (2021, Septembre). Baromètre De L'engagement Des Entreprises. Récupéré Du Site De l'Obsoco : <https://www.lobso.co/Wp-Content/Uploads/2021/09/LOBSOCO-Trustean-Finance-Barometre-De-Lengagement-Des-Entreprises-Communique-De-Presse.Pdf>
- [52] Quairel-Lanoiselée, F., (2012). Le Concept De RSE Est-Il Pertinent Pour Les PME ?. Dans J-M. Courrent, *RSE Et Développement Durable En PME, Comprendre Pour Agir*, Ed. De Boeck, Bruxelles, Pp. 17-37.
- [53] Quintana-García, C., Marchante-Lara, M., Benavides-Chicón, C.G., (2018). Social Responsibility And Total Quality In The Hospitality Industry: Does Gender Matter? *Journal Of Sustainable Tourism*, 958(2), Pp. 1–18. DOI: <https://doi.org/10.1080/09669582.2017.1401631/>
- [54] Reinhardt, F.L., Stavins, R.N. (2010). Corporate Social Responsibility, Business Strategy, And The Environment. *Oxford Review Of Economic Policy*, 26(2), Pp. 164-181.
- [55] Rizkallah, E. (2016, Novembre). L'introduction De La RSE Au Liban Et Dans Son Entourage Arabe. *RSE Magazine*. Récupéré Le 8/7/2023 Du Site <https://www.rse-magazine.com/>
- [56] Romani, S., Grappi, S., Bagozzi, R. P. (2016). Corporate Socially Responsible Initiatives And Their Effects On Consumption Of Green Products. *Journal Of Business Ethics*, 135(2), Pp. 253–264.
- [57] Roudaut, G., Ravassard, F. (2022). Impliquer Vraiment Les Salariés. 20 Pistes D'actions Pour Renouer La Relation Entreprises-Collaborateurs. Paris : Vuibert.
- [58] Rozelier, M. (2016, Mars). Les Banques S'emparent De La Responsabilité Sociale. *Le Commerce Du Levant*. Récupéré Du Site Du Commerce Du Levant: <https://www.lecommercelevant.com/les-banques-s-emparent-de-la-responsabilite-sociale>
- [59] Russo, A., Perrini, F. (2010). Investigating Stakeholder Theory And Social Capital: CSR In Large Firms And Smes. *Journal Of Business Ethics*, 91(2), Pp. 207-221. DOI: 10.1007/S10551-009-0079-Z
- [60] Strand, R. (2011). Exploring The Role Of Leadership In Corporate Social Responsibility: A Review. *Journal Of Leadership, Accountability And Ethics*, 4(8), Pp. 84-96.
- [61] Stawiski, S., Deal, J., Gentry, W. (2010). Employee Perceptions Of Corporate Social Responsibility: The Implications For Your Organization. Quick View Leadership Series, Center For Creative Leadership, USA. Pp. 2-4
- [62] Temri, L., Rivière-Giordano, G., Kessari, M. (2015). Innovation Et Responsabilité Sociale Des Entreprises (RSE) Dans Les Entreprises Agroalimentaires Du Languedoc-Roussillon : Le Rôle De La Performance Economique. *Innovation*, 46(1), Pp. 115. DOI: 10.3917/Inno.046.0115