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Beyond Values: Business Orientation as a Driver of Small Business Social Responsibility

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ABSTRACT

Small businesses differ from larger corporations in their approach to corporate social responsibility (CSR) due to their unique reliance on the personal values of owner/managers. This study employs an abductive research methodology to explore the depth and relative influence of these personal values, in contrast to business motivations, on their social responsibility, through 38 semi-structured interviews with owner-managers of small businesses. Our key finding lies in demonstrating that transcending the purely economic-focused responsibilities toward broader social change requires self-transcendent values embedded in business orientation; otherwise, such values informing small business social responsibility (SBSR) might be traded off against other business motivations. This work expands SBSR theory, highlighting policy strategies and practical implications for small businesses, which can inform proactive SBSR that goes beyond compliance and economic responsibility.

1 | Introduction

Small businesses play a pivotal role in economies worldwide, contributing significantly to economic growth, innovation, job creation, and social integration (Spence et al. 2018; Moneva-Abadía et al. 2019). They are equally vital contributors to economic recovery and stability, especially during times of crisis; their adaptability and resilience are key factors that contribute to overall economic health and recovery (CEBR 2023). Yet, a critical paradox lies beneath this narrative: while these enterprises are vital to economic resilience, they simultaneously represent a substantial environmental challenge. However, it is imperative to address the significant negative environmental impact that small businesses can have (Revell et al. 2010; Schaefer et al. 2020). Research has shown that small businesses are responsible for substantial carbon dioxide emissions and pollution, contributing as much as 60% of carbon dioxide emissions and 70% of pollution in the UK (Revell et al. 2010). Similar environmental concerns exist globally around small and medium-sized businesses (SMEs) (Simmou et al. 2023).

Furthermore, in light of their economic significance, small businesses face a growing challenge: the increasing complexity of the global economy raises unprecedented expectations for responsible operations. This means facing growing pressure to transparently address environmental concerns and remain accountable to their stakeholders (Carroll 2000). By 2026, all listed SMEs in the European Union (those with at least 10 employees and 2 million euros of turnover) will have to report on their sustainable and responsible business practices (EU DGFS 2024); micro businesses and small businesses below the 2 million euro threshold are only required to comply on a voluntary basis. This evolving landscape has led to the emergence of the small business social responsibility (SBSR) concept, which extends traditional corporate social responsibility (CSR) by reflecting on the uniqueness of small businesses and their reliance on the personal values of the business owner.

SBSR approaches posit that understanding CSR in the context of small businesses requires the integration of traditional normative and instrumental approaches of CSR theory, with

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sociological interpretations of CSR (Aguilera et al. 2007). These narrative approaches can account for the unique ways small businesses operate and express how small businesses approach environmental and social agendas. In particular, narratives highlight the motivations for small businesses to engage in CSR despite having fewer resources than larger corporations (Baumann-Pauly et al. 2013; Wickert et al. 2016). Such qualitative SBSR research highlights the personal motivations for small business owners/managers to engage in CSR, which corresponds with the micro perspective of CSR that interprets it as a phenomenon and not only a business practice. As their actions stem from owner-managers' informal decisions (Baumann-Pauly et al. 2013; Murillo and Lozano 2006), small firms differ from larger businesses in their CSR motivation and implementation (Baumann-Pauly et al. 2013; Wickert et al. 2016), leading to ad hoc rather than strategic solutions. This informal leadership approach to social responsibility (Jenkins 2006) typically remains unreported and absent from company communications, making it less visible to researchers (Wickert et al. 2016). Consequently, small businesses' social and environmental initiatives are underrepresented in CSR literature (Ortiz-Avram et al. 2018; Soundararajan et al. 2018), but due to their significance to the global economy, it is important that they are researched.

Existing literature has highlighted that small businesses' proactive engagement with environmental and social issues often stems from the personal values (PV) of the owner/manager (Brammer et al. 2012; Schaefer et al. 2020). In contrast, medium-sized firms have shown the least motivation to engage in CSR, indicating variations in how different-sized businesses recognize social responsibility issues (Wickert et al. 2016). While external pressures, such as community expectations, can motivate SMEs to engage in socially responsible behavior, research consistently suggests that intrinsic motivators, either business-related or personally related to owners, play a more substantial role in initiating their socially responsible practices (Jenkins 2006; Murillo and Lozano 2006; Perrini et al. 2007; Turyakira 2017). There is particularly mounting evidence that personal motivations are in trade-off with business motivations in determining SBSR, which often acts as barriers (Guillén et al. 2022). This ongoing debate regarding the relative importance of competing drivers of SBSR is fueled by the lack of fine-grained research among businesses where the role of the business owners might influence the internal dynamics of the business (Guillén et al. 2022). There is in fact a notable gap in multi-level studies that integrate both micro- and meso-level perspectives, particularly within the context of CSR in SMEs. Therefore, this study, which enables comparison between the micro-level views of owner-managers and meso-level organizational elements, will offer a unique and valuable contribution to the literature.

Our study addresses this critical research gap by examining how small business owners navigate and resolve the tensions between personal values and business imperatives in implementing SBSR initiatives. By focusing specifically on owners/managers—key decision-makers whose perspectives have been understudied in CSR literature—we provide novel insights into how they balance competing motivations and overcome resource constraints to implement meaningful SBSR

practices. This research advances our understanding of the complex interplay between personal values and business objectives in SBSR implementation, offering valuable theoretical and practical implications for enhancing social responsibility in the small business sector. The research is led by the aim of understanding how personal values and business motivations interact in shaping small business social responsibility. The specific objectives are:

1. To critically analyze how personal values influence SBSR.
2. To critically examine how business motivations influence SBSR.

This research contributes to the emerging SBSR theory by empirically investigating the simultaneous influence of personal motivations and business motivations on the understanding of SBSR, to unveil the relative importance of these factors, in light of the necessity for leaders to conduct the business in a socially responsible manner. There is a need for further investigation into how personal values, and motivations interact to influence SBSR, as the intricate relationship among these micro-level and organizational-level concepts can vary depending on many factors. There is in fact a general lack of multi-level studies which look at the interaction between personal values and organizational elements (Soundararajan et al. 2018), even more so in study context only focused on micro and small businesses, like in this study. This is crucial also from a policy perspective, particularly for awareness-raising campaigns from government bodies who want to shift even smaller businesses toward more proactive SBSR.

2 | Theoretical Foundations

2.1 | SBSR Literature

The concept of social responsibility (SR) and CSR gained prominence in the latter half of the twentieth century (Husted 2015). It was Howard Bowen who initially laid the groundwork for SR, emphasizing that businesses have a moral duty to align their policies, decisions, and actions with societal objectives and values (Acquier et al. 2011). This foundational perspective marked a pivotal moment in conceptualizing business's broader societal role, challenging the traditional view of corporations as purely economic entities. The subsequent CSR debates saw a transformation from a primarily moral perspective to a voluntary management discourse, often characterized as enlightened self-interest (Husted 2015; Lee 2008).

Two established theories, Carroll's CSR theory (Carroll 1979) and Freeman's stakeholder theory (Freeman et al. 2010), have been instrumental in comprehensively framing corporate social responsibility debates. Carroll's hierarchical CSR model represents a systematic analysis of corporate responsibilities, proposing a nuanced framework that moves beyond simplistic economic interpretations. The model outlined four key components of CSR, reflecting a sophisticated understanding of organizational obligations: legal compliance at the foundational level, followed by economic responsibility, then ethical decision-making, and finally philanthropy (Carroll 1979).

Stakeholder theory, developed by Freeman, represents an equally transformative theoretical contribution. By expanding organizational accountability beyond shareholders to include clients, employees, suppliers, and local communities, the theory fundamentally reimagines the corporate ecosystem (Freeman et al. 2010). This approach challenges traditional shareholder-centric models by proposing that corporations possess multifaceted responsibilities to diverse stakeholder groups. Both theories share critical limitations when applied to small businesses. Carroll's hierarchical model, primarily developed for large corporations, often fails to capture the contextual complexities of smaller enterprises. Similarly, Freeman's stakeholder theory assumes a level of organizational complexity and resource allocation that may not align with small business realities.

The SBSR literature has since emerged as specialized field, primarily focusing on understanding CSR within the context of small businesses alongside their beneficiaries (Jenkins 2004, 2006; Lepoutre and Heene 2006; Ortiz-Avram et al. 2018; Soundararajan et al. 2018; Spence 2016; Spence et al. 2018). SBSR emerged for the inevitable uniqueness of its practice in smaller organizations, where there is complete lack of formalized protocols and it remains embedded in the company culture (Soundararajan et al. 2018; Spence 2016). The terminology small business and SBSR is used in this study, rather than CSR in SMEs, as this term better aligns with definitions of businesses below a certain threshold of employees across the globe (Spence 2016). SBSR is defined as "activities of smaller organizations that result in positive social change" (Soundararajan et al. 2018, 935). The term SBSR specifically caters to the distinct characteristics of small businesses, acknowledging that the traditional "corporate" terminology does not fully apply to them. For example, small businesses perceive CSR as an obligation from regulators, missing its voluntary nature (Fassin et al. 2011). This perception highlights the critical need for theoretical frameworks that can adequately capture the unique organizational dynamics of smaller enterprises. Jenkins (2004, 2006) identified distinctive cultural differences between small and large businesses, such as ownership structure and strategic direction, which significantly affect their approach to CSR. Baumann-Pauly et al. (2013) further proposed that explicit CSR is primarily a concern for larger corporations, while smaller firms predominantly engage in CSR through informal networks. Smaller enterprises tend to adopt informal CSR, relying on social capital rather than strategic CSR plans, therefore placing a stronger emphasis on personal communication and personal relationships in shaping their SBSR approach (Perrini 2006). For this informality, SMEs are less likely to engage in formal CSR reporting of their activities due to resource constraints (Baumann-Pauly et al. 2013), as well as for the personalized and ad-hoc nature of their management practice (Jenkins 2006).

Despite growing insights into SBSR, there remains no widely accepted model or framework that fully encapsulates the experience of small firms. These theoretical perspectives collectively underscore the complexity of applying traditional CSR frameworks to small businesses. Stakeholder theory, social capital theory, and the model of enlightened self-interest, while not originally designed for small businesses, have frequently been used as theoretical frameworks to understand SBSR (e.g., Sen

and Cowley 2013). In order to cater for the distinctive nature of small businesses, some researchers have instead sought to adapt or reinterpret the more established CSR theories and frameworks for application in the context of smaller businesses (Spence 2016). Spence's adapted CSR pyramid proposes ethics of care in lieu of the conventional ethical responsibility, economic and legal responsibility transformed into survival which mirrors the existential challenges faced by many small businesses, which often lack the structural buffers available to larger corporations (Baumann-Pauly et al. 2013). While philanthropy remains unchanged, a new category is introduced such as personal integrity (Spence 2016). This adaptation aligns particularly well with small businesses, where the personal involvement of owners/managers and their close moral connections with stakeholders take precedence over the power and legitimacy of those stakeholders (Lähdesmäki et al. 2019). This ethical framework for SBSR places emphasis on nurturing stakeholder relationships, particularly those in immediate proximity to the organization (Lähdesmäki 2012). Indeed, SBSR is significantly driven by the social proximity between owner-managers and stakeholders, along with social norms that define what each stakeholder can legitimately expect from a business in a given context (Jenkins 2006).

The introduction of "personal integrity" as a novel category is particularly innovative, addressing a critical gap in traditional CSR theorizations (Spence 2016; Jamali et al. 2017). This addition explicitly recognizes the profound influence of owner-managers' personal values, which are typically obscured in more bureaucratic organizational models (Quinn 1997; Hammann et al. 2009). However, this approach is not without limitations, as the model risks over-personalizing organizational responsibility (Soundararajan et al. 2018), potentially undermining the systematic approach to social accountability that more structured frameworks provide (Wickert et al. 2016). This emphasis on personal involvement and close relationships underscores the crucial role of personal motivations in shaping the moral dimension of SBSR. However, it is essential to consider business motivations alongside personal motivations, despite the latter's prominence. Business motivations can have significant consequences for stakeholders' well-being, potentially acting as a hidden barrier to the full activation of personal motivations on SBSR in the long term (Moneva-Abadía et al. 2019). Spence (2016) argued that the reconfigured hierarchy of responsibilities in SBSR might lead to conflicts for owners/managers. She acknowledged that SBSR dynamics with stakeholders could vary based on specific characteristics of each small business, such as sector. This suggests a complex interplay between personal values, business motivations, and stakeholder relationships in shaping SBSR practices. The following section will examine these concepts in more detail, exploring how personal and business motivations interact to influence SBSR in small businesses, and how this interaction may vary across different business contexts.

2.2 | Personal Values and SBSR

Personal motivations for CSR refer to the internal factors that drive a firm to engage in CSR (Hemingway and MacLagan 2004). These personal motivations are often rooted in the concept of personal values (PV). PVs are defined as

“enduring beliefs that advocate a specific mode of conduct or a state of existence as personally or socially preferable over its opposite” (Rokeach 1973, 5). PVs, such as honesty, autonomy, or love, are generally regarded as guiding principles that influence individual behavior across various contexts (Rokeach 1973; Schwartz 2012). The widely accepted Schwartz values’ system differentiates values in two higher-order dimensions: the first dimension (self-transcendence vs. self-enhancement) contrasts concern for others versus pursuit of self-interest; the second dimension (openness to change vs. conservation), contrasts readiness for change versus preserving traditional order and norms (Schwartz 2012). Both self-enhancement and openness to change values share a focus on the individual, for this reason they stand in contrast to conservation and self-transcendent values, which are characterized as more other oriented. Values such as passion, pleasure, comfort, and wealth, reflect an emphasis on individual success, personal gain, and dominance over others (Schwartz 1992). In contrast, values oriented toward others, such as empathy, fairness, and a willingness to help, as well as security, prioritize the well-being of others and society, and involve setting aside personal interests to support collective good (Schwartz 1992). PVs have demonstrated their capacity to predict a wide range of prosocial and pro-environmental behaviors, particularly the self-transcendent ones but also self-enhancement ones. Schultz et al. (2005) found that other-oriented values (positively), and self-oriented values (negatively) predict general concern for environmental issues. Other regarding values such as social-altruistic concerns can motivate people to surpass selfish interests and promote the welfare of others (Schultz et al. 2005). This was also found in a business setting; the PVs of managers have been linked to ethical frameworks (Aguinis and Glavas 2012; Hemingway and MacLagan 2004) or traits leading to such behaviors as ethical leadership and responsible leadership (Fritzsche and Oz 2007).

PVs hold particular significance in the context of small businesses, given the autonomy and independence typically associated with owners/managers (Spence 2016). Research indicates that entrepreneurs can prioritize values beyond financial gain (Fassin et al. 2011) and when they demonstrate concern for others’ well-being, they tend to show stronger dedication to corporate social responsibility initiatives (Schaefer et al. 2020). Small businesses often reflect the PVs of their owner/manager, leading to a more proactive engagement of the business with environmental issues and social action (Graafland et al. 2007; Jansson et al. 2017; Choongo et al. 2019; Sepasi et al. 2021; Schaefer et al. 2020). Consequently, the internal motivations of the owners for engaging in SBSR are of greater importance in small businesses compared to larger organizations (Brammer et al. 2012; Lähdesmäki 2012; Schaefer et al. 2020). Research on PVs in the context of small firms has explored the relationship between owner-managers/entrepreneurs’ values and a firm’s participation in social responsibility (Kaesehage et al. 2019; Schaefer et al. 2020). The values of these individuals may overcome the firm’s profit maximization objectives, owing to the concentration of power and ownership in the owners of an SME (Lepoutre and Heene 2006; Jenkins 2006). These values may include care and integrity (Oldham and Spence 2022) Jenkins (2006) found a self-transcendent value such as altruism to influence social

actions of SMEs. According to Fritzsche and Oz (2007), managers’ ethical decision-making was positively correlated with altruistic or self-transcending values, whereas it was adversely correlated with self-enhancing values. Choongo et al. (2019) revealed that only self-transcendent values significantly influence social CSR, whilst only openness to change values influence environmental CSR. Other studies highlighted pragmatic key values, such as care, independence, and integrity as an influence on SBSR (Oldham and Spence 2022; Spence 2016). In family businesses, they might encompass trust, loyalty, community connection, and religious principles (Broccardo et al. 2019). This is in line with Schaefer et al. (2020), who argue that self-transcendent but also self-enhancement values—such as independence—could influence environmental responsibility.

2.3 | Business Motivations and SBSR

A firm’s business motivation (BM) for SBSR pertains to the perception that engaging in socially responsible action is not only ethically commendable but also advantageous for business, enhancing competitiveness (Bansal and Roth 2000; Lepoutre and Heene 2006). Various studies found that BM exerts significant influence on SBSR practices (Jenkins 2006; Murillo and Lozano 2006; Perrini et al. 2007), with the specific type of BM often determining the nature of SBSR activities. For instance, external BM frequently steers businesses toward market-focused activities (Stoian and Gilman 2017; Jansson et al. 2017). This is particularly evident in the context of territorial social responsibility, where a company’s advantage in being embedded in the local socio-economic environment is a compelling business motivator for engaging in community SBSR (Lähdesmäki et al. 2019; von Weltzien Höivik and Shankar 2011). Internal BM considerations include enhancing cost efficiency through reducing environmental costs and mitigating risks (von Weltzien Höivik and Shankar 2011). Additionally, embracing responsible competitiveness can be viewed as a BM, incorporating SBSR actions at the startup level or as a means to boost innovation and productivity (von Weltzien Höivik and Shankar 2011; Nejati et al. 2017; Le Thanh et al. 2021), particularly during times of crisis (Moneva-Abadía et al. 2019). Further studies emphasize the intangible expected business benefits from engaging in SBSR, such as seeking legitimacy (Fuller and Tian 2006), enhancing employee loyalty (Hart and Thompson 2007), gaining and maintaining reputation and publicity (Fuller and Tian 2006; Hammann et al. 2009), as well as enhancing brand reputation (Fraj Andrés et al. 2012). Other authors regard firm reputation and branding as the outcome of SBSR (Fuller and Tian 2006; Jenkins 2006; Murillo and Lozano 2006; Runyan and Covin 2019; Khan et al. 2024). Family firms engage more in CSR and particularly in aspects linked to prioritizing employee engagement (Broccardo et al. 2019).

Organizational culture emerges as a crucial mediating element between business motivations and actual SBSR implementation (Schein 2017; Garavan et al. 2019). This construct is particularly complex in small businesses as it is simultaneously influenced by owner/managers’ values and sustained by employee perceptions, creating a dynamic interplay that

shapes CSR engagement (Spence 2016; Hammann et al. 2009). The owner's personal values and ethical stance often permeate the organizational culture (Fassin et al. 2011; Baden et al. 2009), as the distinct organizational features of SMEs in terms of resource paucity, size and local embeddedness means that such values embedding takes place informally (Oldham and Spence 2022). This cultural dimension helps explain why businesses with similar owner/managers, may exhibit different SBSR behaviors (Lepoutre and Heene 2006; Spence and Rutherford 2001). In smaller enterprises, where hierarchies are flatter and personal relationships more prominent, this cultural transmission becomes even more significant in determining the authentic integration of CSR into business operations (Jenkins 2006; Perrini et al. 2007).

The business orientation of small enterprises is arguably the crystallization of both motivational factors and organizational culture into strategic approaches to CSR (Runyan and Covin 2019). Similarly to larger businesses, small businesses exhibit diverse orientations, reflecting the business owner's overall mindset toward specific business outcomes. A corporate social orientation is, for example, found to represent a stable approach to behaving responsibly (Aupperle et al. 1985; Burton and Goldsby 2009; Kucharska and Kowalczyk 2019). Small Business Orientation (SBO), typical of smaller businesses that do not aspire to become large corporations and often exhibit a more risk-averse approach than entrepreneurs, is found to be values-based (Runyan and Covin 2019). Other studies highlight how socio-economic wealth can explain a family business' orientation toward stakeholder value over shareholder value, environmental performance over financial performance, thus expressing the family businesses' CSR orientation (Randerson 2022). In these types of businesses, the generational imprint has a higher effect on CSR orientation (Maldonado-Bautista et al. 2025). Among the more innovative businesses, Social Enterprise Orientation is conceptualized to emphasize social and environmental objectives over purely financial ones, leading to socio-environmental outcomes (Álvarez-García et al. 2022). This orientation represents perhaps the most explicit manifestation of value-based management, where social and environmental values are fundamental to the business model itself. Nevertheless, there is evidence in some SMEs that a strategic or market orientation can also lead to SBSR (Nejati et al. 2017; Jansson et al. 2017).

In summary, there is a need for further investigation into how personal values and motivations, particularly culture and business orientation, interact to influence SBSR, as the intricate relationship among these micro-level and organizational-level concepts can vary depending on many factors. There is in fact a general lack of multi-level studies that look at the interaction between personal values and organizational elements, starting from the assumption that organizational values might matter less in small businesses due to their informality. Gaining deeper insights into their relative significance and the ways in which they reciprocally interact in shaping SBSR will contribute to the advancement of SBSR theory and inform the development of more tailored policy initiatives aimed at small businesses. Hence, this paper aims to address this gap in the literature by unveiling the relative importance of these factors in light of the

necessity for leaders to conduct their businesses in a socially responsible manner.

3 | Methods

3.1 | Sample Population

This study selected small independent foodservice businesses as the target population for several key reasons. First, the foodservice industry has demonstrated strong engagement with a wide range of activities deemed socially responsible, in line with the exceptional relevance of CSR within the hospitality sector (Rhou and Singal 2020). Second, small foodservice businesses are essential contributors to the socio-economic, cultural, and natural environments due to their significant impacts, thus providing a rich context for understanding SBSR as their challenges and operations often mirror those of small enterprises across various sectors (Hawkins and Bohdanowicz 2012). Finally, the foodservice industry's economic significance extends beyond mere numbers. These businesses play a crucial role in local economies by creating jobs, supporting local suppliers, and contributing to the vibrancy of communities. These characteristics make them particularly suitable for studying the intersection of personal values, business practices, and social responsibility, themes that resonate across the small business spectrum.

We recruited respondents from a marketing database comprising 156 small foodservice businesses located in South Yorkshire, UK. For the purpose of this study, small businesses were defined as independent enterprises employing no more than 50 full-time-equivalent staff (Battisti and Perry 2011). The adopted heterogeneous purposive sampling approach is justified by the conviction that comparing across varied situations is the most likely way to uncover meaningful patterns in small samples (Patton 2014). Secondly, by embracing heterogeneity, we aimed to extract a variety of perspectives to gain a comprehensive understanding of the research topic (Patton 2014). Among the 156 restaurants, 20 agreed to participate in interviews. An additional 18 businesses were approached through snowball sampling, a method used to enhance the response rate and ensure a representative sample (Browne 2005; Patton 2014), albeit with certain limitations (Varma et al. 2016).

Although the final sample is not statistically representative, it is considered theoretically robust, providing a rich and varied dataset from which to explore the lived experiences of SBSR in context. To assess potential non-response bias, a brief comparison was conducted between participating and non-participating businesses using publicly available information from company websites and online business directories. This analysis suggested that non-respondents did not differ significantly from respondents in terms of business size, years of operation, or general service offering. Furthermore, interviews were conducted until data saturation was reached; in fact, after approximately 30 interviews, no new codes, themes, or insights were emerging from subsequent interviews; the remaining interviews served to confirm and refine the existing thematic structure (Guest et al. 2006).

3.2 | Research Methods

This study employed a qualitative abductive research methodology (Timmermans and Tavory 2012), which aims to provide in-depth insights into stakeholders' experiences of CSR. This research focused on theory development rather than theory generation (Shepherd and Suddaby 2017) as it sought to present an authentic and rich understanding of people's experiences (Stake 1995). Qualitative research is particularly suited to exploring the complexity and nuances inherent in CSR, where motivations, interpretations, and actions are deeply embedded in individual values and local contexts (Stake 1995; Johnson et al. 2006). In line with this, the study employed two complementary data collection methods: online documents' collection and face-to-face semi-structured interviews.

- Online documents' collection: Publicly available digital content, such as websites and social media posts, as well as news coverage, was collected from the 38 participating businesses. This method offered insight into how these firms publicly communicated their CSR-related values, initiatives, and identity. It also enabled the researcher to examine alignment or contrast between externally communicated practices and internally reported motivations or constraints. Prior research has highlighted the value of such digital sources in understanding small business CSR (Campopiano and De Massis 2015; Ettinger et al. 2018). The output of these documents also supported the interview phase, allowing the researcher to generate more content-specific questioning. In the findings' section, the quotes from the website are highlighted with the prefix W.
- Semi-structured face-to-face interviews: Given the need to interpret SBSR according to owner/managers' values, beliefs, and social contexts, semi-structured face-to-face interviews were essential (Kvale 1994). The interviews covered various aspects, including general background information about the businesses, the implementation of SBSR practices, personal and organizational motivations for engaging in SBSR practices, and a broad reflection on the role of their business in society. The interview guide drew on established literature (Eger et al. 2019; Jenkins 2004, 2006; Perrini et al. 2007). A full list of questions is contained in the Appendix 1. A pilot study with the first five interviews ensured the appropriateness of the interview format, with adjustments made to the script. The 38 interviews lasted between 40 and 90 min and were usually conducted at the premises of the foodservice businesses, recorded, and transcribed verbatim. All interviews were conducted between 2016 and 2019. In line with ethical protocols, all participants received information sheets, signed consent forms, and were offered the opportunity to review their transcripts. The sample demographic characteristics are shown in Table 1. In the findings' section, the interviews' quotes are highlighted with a letter I.

3.3 | Data Analysis

Data analysis was conducted in two main phases: a qualitative content analysis of online documents, followed by a thematic analysis of interview transcripts. The analysis followed

an abductive logic—iteratively moving between empirical insights and theoretical concepts to refine understanding and build contextually grounded interpretations (Guest et al. 2011; Timmermans and Tavory 2012). To conduct a rigorous analysis of the online documents, a qualitative content analysis approach was employed, initially guided by the existing theoretical framework, using Kohlbacher's (2006) qualitative content analysis method. The publicly available documents collected from websites and social media accounts were examined using qualitative content analysis, guided by the framework outlined by Kohlbacher (2006). Initial categories were informed by existing literature on CSR communication in small businesses, allowing for a deductive starting point. However, new categories and patterns were allowed to emerge inductively where appropriate. The initial codebook generated through the qualitative content analysis served as a guide for fostering reflexivity during the subsequent thematic analysis phase, facilitating the transition from description to theory development.

Subsequently, the thematic analysis of the interviews was performed. In line with the abductive framework, the initial phase of transcription included reflective memoing and margin notes to capture emerging patterns and analytic hunches. A research diary was maintained throughout to enhance reflexivity and track interpretive decisions (Miles and Huberman 1994). After transcription, all interviews were meticulously cross-referenced with the original recordings to ensure data accuracy (Braun and Clarke 2006). NVivo software was employed to enhance the efficiency of interview data analysis. A total of 558 codes were generated. These codes were meticulously reviewed and iteratively refined to construct meaningful themes and accompanying mind maps, thereby highlighting the intricate relationships between codes, themes, and sub-themes (Braun and Clarke 2006).

The interim theoretical findings were conveyed to the study's participants through a concise report, which summarized the codes, categories, and emerging themes. This critical step in the process of abduction ensured alignment between the language employed in the final theorization and that used by the interviewees. Feedback from this process was incorporated into the final thematic synthesis, enhancing the credibility and trustworthiness of the analysis (Seale 1999). Subsequently, each theme was examined to formulate a coherent narrative that captured the content of the insights, aligning them with the overarching research objective. This process effectively situated the findings within the context of existing theoretical frameworks. An example of themes' coding is offered in Appendix 2.

3.4 | Methodological Robustness

Rather than adhering to the common principles governing quantitative research, the method employed in this study was underpinned by well-established qualitative criteria, namely, credibility, transferability, dependability, and confirmability (Johnson et al. 2006). These dimensions were embedded throughout the research process to ensure methodological rigor.

Credibility was achieved through multiple strategies. First, methodological triangulation was applied, encompassing data

TABLE 1 | Demographic characteristics of research sample.

Interviewee number	Age	Gender		Years in business	Number of employees (full time equivalent)	Orientation
		Male = M; female = F	Level of education			Socio- entrepreneurial = SE; values-based = V; growth = G
1	44	F	Secondary	4	4	SE
2	40	M	Catering	4	11	V
3	47	M	University	6	42	V
4	39	F	Secondary	3	1	SE
5	53	M	University	1	0	SE
6	28	F	Secondary	10	45	V
7	42	F	University	1	2	V
8	30	F	University	24	13	V
9	53	M	Secondary	35	8	V
10	39	M	University	1	6	V
11	53	M	University	10	15	V
12	31	M	Secondary	3	11	V
13	52	M	Secondary	16	30	V
14	41	M	Secondary	37	15	SE
15	30	F	University	1	1	SE
16	50	M	University	18	7	V
17	45	M	Secondary	6	9	G
18	48	M	University	3	12	G
19	45	M	University	1	1	V
20	51	M	Secondary	15	18	V
21	25	M	University	1	5	G
22	35	M	Secondary	3	8	V
23	52	F	University	2	39	V
24	48	F	University	16	12	V
25	53	M	Primary	25	6	V
26	37	F	University	3	33	G
27	39	M	University	28	20	V
28	38	M	University	7	12	V
29	39	F	University	6	6	V
30	53	M	University	8	15	V
31	32	M	Secondary	3	13	G
32	67	M	University	35	5	SE
33	46	M	University	11	11	V
34	48	F	University	4	4	V
35	36	M	University	12	1	SE

(Continues)

TABLE 1 | (Continued)

Interviewee number	Age	Gender		Level of education	Years in business	Number of employees (full time equivalent)	Orientation	
		Male = M; female = F					Socio-entrepreneurial = SE; values-based = V; growth = G	
36	24	F		University	1	1	V	
37	44	F		University	12	1	SE	
38	45	F		University	7	26	G	

from various sources, allowing cross-verification of claims and a more nuanced understanding of the SBSR practices. Second, members' checking was conducted through the distribution of a summary report to participants, inviting feedback on the accuracy of interpretation and resonance of the emerging themes (Seale 1999; Bell et al. 2018). Third, two researchers collaboratively reached a consensus on codes and jointly reviewed the final thematic map to reduce individual bias and ensure analytic coherence (Ryan and Bernard 2003).

Transferability, another vital aspect of methodological robustness, was achieved by providing comprehensive and contextually rich descriptions of the research setting, the specific characteristics of the sample population, and thematic findings (Seale 1999; Stake 1995). The inclusion of participant quotes and deep contextual details allows readers to assess the relevance and applicability of findings to similar small business settings or sectors. While the sample is not statistically representative, the diversity in business types, ownership profiles, and operational models enhances the analytical generalizability of the findings to other small enterprise contexts engaged in socially responsible practices.

Dependability, in turn, was assured by maintaining a meticulously documented research trail, offering the means to replicate the study's outcomes in comparable settings. This included detailed documentation of data collection procedures, transcription protocols, coding decisions, and theme development processes. A research diary was also used to log methodological reflections, emerging insights, and revisions to the analytic strategy over time (Miles and Huberman 1994). These practices support the potential for external auditing and replication in similar research contexts.

Finally, confirmability was ensured by a continuous commitment to researcher reflexivity and ethical integrity. The lead researcher maintained a reflexive stance throughout data collection and analysis, critically examining how their own assumptions, values, and positionality could influence interpretation. Ethical procedures were also strictly followed, reinforcing the integrity of the research process.

4 | Findings and Discussion

This section outlines the two key findings derived from the study. These findings are demonstrated by grouping businesses into three distinct groups based on their business orientation, as emerged through the interviews: growth orientation,

values-based orientation, and socio-entrepreneurial orientation. The groupings emerged through the thematic analysis and they reveal clear patterns between business orientation and owner/managers' characteristics. The owners of growth-oriented (G) businesses tend to have the most business experience (on average 12.75 years) and employ more staff (on average 15). They are predominantly male and university-educated, aligning with research linking growth ambition to instrumental goals and competitive, traditionally masculine norms (Wiklund et al. 2003). In contrast, socio-entrepreneurial (SE) ventures are newer, smaller, and more frequently led by women; this reflects broader findings that women often pursue entrepreneurship with social and ethical motivations (Rinsdorf et al. 2025). Owners of values-based (V) businesses are typically older (on average 46 years) with long business tenures (average 13.8 years), but their firms are smaller than those of growth-oriented peers; this is consistent with research showing that entrepreneurs driven by lifestyle or ethical values often prioritize autonomy and purpose over expansion (Spence and Rutherford 2001). University education is common across all groups, consistent with its role in opportunity recognition and legitimacy. Notably, biological sex did not align uniformly with orientation, reinforcing the argument that gendered motivations, not sex alone, better explain entrepreneurial pathways (Rinsdorf et al. 2025).

The first key finding examines the relationship between business motivations, including the emerged business orientation, and the prioritized domain of perceived SBSR. The second key finding highlights how personal values have an indirect influence on SBSR, mediated by business orientation.

4.1 | Business Motivations, Orientation and SBSR

The first key finding is the discovery of a clear connection between business motivations, including the business orientation, and the specific domain of SBSR as perceived and prioritized by the owners/managers. This insight allowed us to categorize the interviewed businesses into three distinct archetypes, each characterized by a shared orientation (see breakdown in Table 1). The first group comprises growth-oriented small businesses, which are primarily focused on expansion, operational complexity (e.g., multiple locations), and profitability as their central objectives (Moran 1998). The second group consists of values-based small businesses, which seek to reconcile their ethical identity with the market-driven environment in which they operate (Tomassini

et al. 2021). The third and final group is small businesses with a socio-entrepreneurial orientation, which is conceptually viewed as a business orientation that reflects the firm's philosophy of doing business in a social or environmentally sustainable way (Roxas and Coetzer 2012; Roxas et al. 2017).

In our sample, the growth-oriented businesses viewed their social responsibility as a means to contribute to the economy. This sentiment is encapsulated in the quote:

SR is the responsibility of the business, responsibility to ensure that the business is successful and makes a profit, because if those businesses don't go well, then you haven't got a business and you cannot contribute to the economy (Participant: I31).

These firms also placed a significant emphasis on legal compliance, constraining their interpretation of SBSR to adhering to regulations, as evidenced by the statement:

At the end of the day, our responsibility as a business is to operate within the bounds of the law and generate a healthy profit (Participant: I38).

For the growth-oriented businesses the anticipated benefits of SBSR were predominantly cost savings and improved operational performance, which can fundamentally tap into the cost strategy underpinned by the growth orientation. This aligns with their overall cost-focused strategy, as they viewed compliance with safety regulations as crucial to avoid fines that could increase costs. These businesses also utilized employee incentives like bonuses and gifts (I26, I17, I21, I27) to boost productivity and ensure operational efficiency. Thus, the growth-oriented businesses' interpretation of SBSR was primarily driven by an economic rationale, as their responsible practices are particularly focused on internal stakeholders and aimed at productivity optimization and performance enhancement (Wu et al. 2023). This finding is in part, contrary to Spence's theory (2016), which theorizes that small businesses are solely about survival.

The second group of businesses was categorized as values-based oriented because of the focus on the long-term sustainability of the business rather than pure profit maximization, as well as being dominated by their non-economic goals aligned with personal principles:

We want to be as healthy and inclusive as we can. We're a team of imperfect humans doing our best to create a better world (W30).

The business owners interpreted SBSR as ethical practice, based on the aspiration of sharing their positive personal values with employees and clients:

Employees feel they then can then share our values and that becomes a natural and instinctive part of what their reason to come to work (Participant: I24).

This also implies a focus on deliberately choosing to remain small, with one or two establishments, to maintain an informal, closely connected working environment, characterized by non-economic personal goals and values-based management where values are part of the culture of the business:

At some point, you get too big to talk with everybody and get that sense of family...ethos can get lost on its way down (Participant: I28).

SBSR is expressed through various voluntary actions aimed at supporting clients, business partners, and the local community, in line with enhancing their reputation. As one owner/manager remarked: "It's an added value to our brand, if they know they can also support the local community when they buy with us, then that's a bonus (Participant: I6)." Seeking reputation clearly aligns with this value-based, informal and relationship-based form of social responsibility in the small business (Fassin et al. 2011; Jenkins 2004; Perrini 2006). Capitalizing on reputation is possible in light of wanting to achieve personal success, rather than maximizing short-term growth (Chrisman et al. 2012; Panwar et al. 2016). However, as purpose is not core to these businesses, the resources they could invest in SBSR were still constrained by their overall business success (Venturelli et al. 2021). This meant in practice some trade-offs in terms of avoiding SBSR actions that required high investment, such as for example installing expensive green equipment: "I know we could look at energy efficiency, but we started up with all second hand equipment; we could not afford those fridges that consume less (Participant: I3)."

The final group in our sample included businesses with a socio-entrepreneurial orientation, driven by a desire to create innovative actions that benefit both society and the environment. These business owners perceived SBSR as a vehicle for social change linked to their mission: "(BUSINESS NAME) is a social enterprise that delivers services to tackle local inequality including health and wellbeing (SBSR) is about working toward making our society less unequal and ensuring that we do not exploit the resources around us (I37)."

These businesses are dedicated to their social or environmental mission, prioritizing innovation to achieve their purpose on which they would not compromise. For example, one participant described how their business transformed from a busy city center café to a catering company located outside the city to boost their financial sustainability, explaining:

We bought our own premises moving outside the city; because we are a bit more economically independent; so we can be true to our values (Participant: I10).

Focusing on innovation to initiate and sustain change is fundamental for these businesses, which centered their identity and strategy around a clear socio-environmental purpose (Blocker et al. 2024). The focus on purpose for impact as identity and strategy, is expressed here:

It's the life-changing stuff that we should focus on, which should be our main effort, otherwise we can lose our identity (Participant: I14).

Change is a core tenet for these firms, as they adapt themselves innovatively to prioritize their societal or environmental mission. Their perspective on SBSR differed significantly from the more generic concept of philanthropy or reactive CSR, which they viewed with skepticism. As one participant remarked, SBSR is better expressed as social change: "CSR is more generic, the SR is more personal...CSR is more what government would have for the masses, trying to facilitate it...the other is more about me and the people I engage with and the change I want to see in the world (Participant: I36)." Ultimately, this unwavering dedication to their social ethos and inclusive vision acts as a moral compass, crucial in preserving the mission integrity of these social enterprises (Staessens et al. 2019; Zhao and Grimes 2016).

4.2 | Values Plurality and Their Influence on SBSR and Business Orientation

The study uncovered that there are different types of distinctive values aligned with different types of orientation; therefore, meaning there is a values plurality in influencing SBSR (Oldham and Spence 2023). The growth-oriented owner-managers particularly demonstrated a commitment to an overall sense of duty:

I feel a strong sense of duty to ensure my business contributes positively to the economy, we are responsible for the local salaries we pay (Participant: I26).

Some felt that keeping clients and their employees safe was of the utmost importance, demonstrating a commitment to security (Kornilaki and Font 2019; Lepoutre and Heene 2006; Rogers et al. 2018). Such conformity (other oriented) values are influenced by the culture they identified with (Parks and Guay 2009) or influenced by the social norms shaped by external factors, such as government regulations, media, and the example of larger businesses, thus showing tradition values (Kornilaki and Font 2019). These business owners also mentioned their individual values, such as achievement and pride, as an influence for their growth orientation and drivers for motivating their focus on responding to industry norms. For example, one respondent stated:

We pay suppliers in time and treat employees fairly; this is part of our vision of becoming the only Michelin restaurant in the region; this is a vision I am proud of (Participant: I18).

The values-oriented businesses, which understand SBSR as ethical responsibility, aligns this SBSR closely with the personal values of the owner/manager, but also their orientation is inspired by non-economic personal goals. Owners/managers in these businesses expressed their cultural values which stem from the lifestyle businesses they run:

I am interested in food politics; food is a great "medium" for people to share their culture and we express it in the business (Participant: I28).

They also emphasized their passion for creativity and authenticity, with comments like "I'm a passionate vegetarian, interested in animal welfare, I always thought about creating my own place (Participant: I9)", or from the website of one of the participants: "We love cooking the locally sourced and grown food from suppliers who share our passion for authenticity (W33)." Family ethical values are also evident: "We run the business based on our family values (Participant: I3)." These owner/managers particularly highlighted their benevolence (other oriented) values as motivation for their approach to SBSR. These values included altruism, with one owner/manager (Participant: I23) stating, "we just like to help people", friendliness, with another (Participant: I16) commenting, "I personally like to make people happy," and an overall sense of being welcoming and kind: "I like to create the welcoming atmosphere that other people enjoy (Participant: I30)." But some respondents also highlighted individualistic or power values, such as being proud and socially recognized (I25), or being acknowledged as a responsible leader (I16) as motivations for helping others.

The owner/managers of social enterprises were particularly guided by universal values, such as a commitment to social justice, as articulated by one owner/manager who mentioned, "What motivates me personally is a sense of social justice (Participant: I32)." They also emphasized pro-environmental values, as one participant expressed: "We want to leave a better world for our children (Participant: I15)." These owner/managers particularly cited how their awareness of social and environmental issues was shaped by personal experiences, including formal education but also informal experiences such as growing up in impoverished neighborhoods (I1), on farms (I5), or in close proximity to nature (I32). Such personal experiences fostered an appreciation for the finite resources of the planet and led to an increased awareness of specific topics at the local level and the responsibility that the business has (Staessens et al. 2019; Zhao and Grimes 2016). As one owner/manager further explained:

It was my personal experience with the lack of affordable and inclusive hospitality options in our community that inspired the innovative business model we've created. We are here to challenge the status quo and make a real difference (Participant: I14).

These business owners also display self-enhancement values such as sense of personal purpose and desire to be changemakers in the community: "When people see us turning "waste" into wonderful meals, it challenges how they think about food. That's the legacy I want to create (Participant: I15)."

Focusing on innovative sustainable business practices is a defining characteristic of these business owners (Roxas et al. 2017). These businesses create business models that are inherently more proactive from an ethical and social responsibility perspective, as these values and the related practices are

TABLE 2 | Summary of key findings.

Personal values				
Self-oriented values	Other-oriented values	Business orientation	Perceived SBSR business benefits	SBSR domain prioritized
Achievement, Pride	Sense of duty, conservation, fairness, personal integrity	Growth orientation	Improved operational performance and cost savings	Economic responsibility
Pride, social recognition, passion for food, hedonism, creativity	Family values, benevolence, altruism, friendliness, kindness, hospitableness, sense of belonging	Values orientation	Reputation and branding	Ethical responsibility
Making a difference, sense of personal purpose, openness to change	Social justice, environmental values, intergenerational responsibility, social awareness, inclusiveness	Socio entrepreneurial orientation	Avoiding mission drift	Social responsibility as social change

not traded off against profits. Such businesses risk adopting a long-term perspective over short-term profit maximization, thus creating a formula for proactive and innovative SBSR, in virtue of their purpose. This approach not only overcomes the challenges posed by a dwindling business case for SBSR (Reisinger and Szabó 2024) but also transforms social responsibility from a peripheral activity into a moral compass of shared values within the business, as these businesses are apt to navigate the changes required to avoid trade-offs between business needs and SBSR.

The findings of this study, summarized in Table 2, reveal the complex interrelationships between personal values, business motivations, and SBSR. Rather than acting in isolation, personal values influence SBSR indirectly, primarily through their influence on business orientation, which confirms previous studies (i.e., Choongo et al. 2019; Schaefer et al. 2020). The study further confirms that the personal values of owner/managers, as well as business orientation, play a major role in shaping the SBSR domain prioritized by the business, as well as benefits sought from SBSR, which are often intangible or indirect (Runyan and Covin 2019; Randerson 2022). Our research advances existing literature by confirming that self-enhancement values are not a barrier to SBSR (Choongo et al. 2019; Schaefer et al. 2020; Oldham 2024), challenging the traditional presumption that only other-oriented values contribute to social responsibility (Fritzsche and Oz 2007).

The study's first unique finding is showing the influence of self-enhancement values on the business orientation and business benefits sought in SBSR, which overall determine the domain of SBSR prioritized: growth oriented businesses animated by achievement values, seek economic responsibility for cost savings; values-oriented businesses, animated by the need for social recognition, passion and hedonism, focus

on ethical responsibility to enhance reputation and branding. In contrast, only the SEO businesses are animated by openness to change values such as aspiration to make a change, which confirms extant literature (Rinsdorf et al. 2025); these businesses are unique in prioritizing social change, thereby placing mission at the center of their strategic goals. This instead contradicts Choongo et al. (2019), as some of the SEO in the sample also showed a mission focused on environmental responsibility.

A second and related unique finding is the demonstration that the most proactive SBSR domain, such as social change (Tomasella et al. 2023), relies on a combination of openness to change values, self-transcendent values, and a socio-entrepreneurial orientation. This combination helps businesses avoid mission drift and navigate trade-offs between social values and profit, echoing recent insights into value orientation and entrepreneurial identity (Hueso et al. 2020; Rinsdorf et al. 2025). In essence, transcending reactive, economically driven CSR toward proactive social change requires self-transcendent values that are both deeply held and integrated into the business model. Self-transcendent values not only enable proactive SBSR implementation but also act as a protective mechanism for sustaining social commitments, provided these values are practiced and shared across the organization, as encapsulated in the business orientation.

5 | Conclusions and Implications

5.1 | Implications for Theory

This study makes significant contributions to the theoretical understanding of SBSR. First, we uncover novel insights into how personal values, business orientation, perceived SBSR benefits,

and SBSR interact. Beyond confirming that business orientation is a crucial mediating mechanism between personal values and SBSR implementation, the study illuminates the underexplored role of self-enhancement values, traditionally associated with competitiveness or individual gain, as important in shaping how owner/managers engage with SBSR. This study advances existing SBSR frameworks (Spence 2016; Tomasella et al. 2023) by shedding light on the diverse ways in which small business owner-managers approach responsibility. This shows that these approaches are strongly shaped by how their personal values are embedded within their organization (Oldham 2024), through the types of benefits that are pursued from SBSR and how owner-managers navigate the associated trade-offs, resulting in the domains of SBSR prioritized (Tomasella et al. 2023).

A second, related theoretical contribution is identifying the conditions under which self-transcendent values, such as benevolence and universalism, can be sustained in practice. Only when these values co-exist with openness to change values that shape a socio-entrepreneurial orientation, are they reinforced rather than compromised, as often happens in values-oriented businesses that lack a strategic anchor in purpose. This configuration allows small businesses to avoid mission drift and maintain their social commitments even when facing market pressures, echoing recent research on purpose-driven entrepreneurship and value coherence (Blocker et al. 2024; Hueso et al. 2020). This proactive stance enables businesses to reap the intangible social capital benefits. Importantly, this approach revitalizes SBSR theory by offering a model of responsibility that is proactive, self-sustaining, and innovative. Moreover, it challenges the perception that only large firms can lead on societal impact by demonstrating how smaller businesses can act as pioneers, redefining industry standards and influencing broader corporate norms (Winn et al. 2012).

5.2 | Policy Implications

For policymakers, the study signals the need to support small businesses in ways that reflect their value-driven but informal structures. The research suggests that effective CSR implementation requires moving beyond traditional 'win-win' narratives and purely economic justifications. Instead, policy frameworks should recognize and support the complex value-driven decision-making processes that characterize small business operations. Supporting owner-managers who successfully integrate their core values into their business strategy can create more resilient and socially responsible organizations, even in the face of difficult trade-offs between financial and social objectives. To support this transition, policymakers should consider developing targeted support mechanisms, such as financial incentives for small businesses demonstrating exceptional social and environmental performance, alongside capacity-building programs that help owner-managers effectively translate their values into concrete business practices (Hampton et al. 2022). Furthermore, educational and institutional support is essential. Entrepreneurship education should foster self-awareness and openness to change among entrepreneurs, encouraging them to reflect on their motivations and cultivate purpose-driven identities. Incubators, accelerators, and university-based programs can create spaces for experimentation and peer interaction

that strengthen entrepreneurial identity and support the development of socially responsible ventures (Hueso et al. 2020). Finally, this study reinforces that values are not static traits but dynamic drivers that can evolve through experience, education, and reflection. When personal values and business identity are aligned, SMEs are better positioned to navigate complexity, build social legitimacy, and contribute meaningfully to sustainable development.

5.3 | Practical Implications

Our findings offer important lessons for practice, particularly by recognizing and embracing the informal and relational character of small businesses. Unlike large corporations, which often rely on formalized policies or written codes of conduct, small firms are better positioned to integrate values through everyday interpersonal practices. This can be achieved, for example, through regular team conversations where values, ethical dilemmas, and social impact are openly discussed and reflected upon. These interactions allow values to be internalized and adapted to the lived experiences of staff and the community. Additionally, small firms can use web platforms (such as their website or social media pages) to publicly acknowledge the contributions of employees, suppliers, or community members who support the business's social mission. This reinforces a sense of relational accountability and visibly embeds social responsibility within the firm's identity. Another effective practice involves engaging staff in decisions about which local or social initiatives to support. Such participation fosters a sense of shared ownership over the firm's SBSR activities and strengthens intrinsic motivation to contribute. Similarly, values can be meaningfully introduced during recruitment or onboarding, allowing alignment with the business's ethos from the outset, without relying on bureaucratic mechanisms. These informal practices are well suited to the dynamics of small businesses, which typically function through trust, close communication, and embedded personal relationships. When strategically nurtured, these everyday interactions can become powerful vehicles for embedding values authentically and sustaining a socially responsible orientation over time.

6 | Limitations and Future Research

It is crucial to acknowledge the limitations of this research when interpreting its results. The primary constraint lies in the study's restricted sample size, which was confined to small businesses in a single region of the United Kingdom, focusing on one sector, and capturing only a static snapshot of values from the owner-managers' perspective. While robust, trustworthy research methods were utilized to minimize desirability bias, the findings may not be universally applicable. The choice of qualitative, semi-structured face-to-face interviews for data collection, while ideal for exploring the values and motivations of small business owners/managers in depth, may limit the direct applicability of some findings to other contexts.

To address these limitations and advance our understanding, future research should particularly focus on exploring the social innovativeness of social enterprises and value-oriented

businesses, ideally through narrative studies, with businesses across a variety of sectors. This avenue of research is crucial as it can shed light on how purpose allows these businesses to prioritize social action, while still ensuring organizational effectiveness and successful management processes. By examining these narratives, researchers can uncover the innovative strategies and approaches employed by these organizations to balance their social missions with financial viability, potentially revealing new paradigms for SBSR practices.

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Appendix 1

Semi-Structured Interviews' Questions

Construct/theory	Questions
Personal motivations/normative SBSR discourses; ethical theories (e.g., Graafland et al. 2007)	<p>Can you tell me bit about you, your background, and your previous roles?</p> <p>What brought you to this role/business?</p> <p>Tell me about your current business</p> <p>How would you categorize your business (prompts: lifestyle, profit, Social enterprise)</p> <p>What motivates you personally to engage in these activities?</p>
Business motivations; instrumental SBSR discourses; resource-based view of the firm (e.g., Jenkins 2006)	<p>What motivates this business to engage in these activities?</p> <p>What are the advantages for your business by being socially responsible and/or being environmentally friendly?</p> <p>What are the disadvantages for your business when implementing SBSR practices?</p>
Institutional influences; neo-institutional theory (e.g., Lepoutre and Heene 2006; Soundararajan et al. 2018)	<p>Have any external factors influenced the implementation of SBSR in your business? Probing on: Institutions, industry associations, competitors?</p> <p>How do you communicate these practices to your stakeholders?</p>
CSR/SBSR contested concepts (e.g., Jenkins 2004; Jenkins 2006; Jenkins 2009)	<p>What do you understand by the term CSR?</p> <p>What do you understand by the term small business social responsibility?</p>

Source: Author.

Appendix 2

Example of Coding for Theme “Business Orientation Influences SBSR”

