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CSR Performance Practices and COVID-19 – A Qualitative Study of SME Owners in U.A.E

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**\* 1. Originality: Does the paper contain new and significant information adequate to justify publication?**

ok this seems to be good in terms of creating new information on business values that have potential on CSR practices on SMEs

**\* 2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?**

SME is predominantly about economic sustainability and the larger contribution toward pollution/carbon-dioxide emission per environment unit has never been cleared and much clarified. Are these really true?

The works have been ignored since...

**\* 3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?**

the stakeholder theory confirms its relevance to the overall concepts, but there are lacking new sources/updated from the 10 years maximum time of the publication

**\* 4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?**

the results are OK simply by portraying the contributions & practicalities, particularly on CSR & SME regarding social responsibilities

**\* 5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?**

appears to be OK

**\* 6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.**

need to be rephrased to satisfy the English-spoken literature

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**\* Recommendation**

Accept  Minor Revision  Major Revision  Reject

**Confidential Comments to the Co-Editor**

ΩSpecial Characters

**\*Comments to the Author**

ΩSpecial Characters

- where are the questionnaires & questions for interviews? - longitudinal type of questions?



**CSR Performance Practices and COVID-19 – A Qualitative Study of SME Owners in U.A.E**

Journal:	<i>Measuring Business Excellence</i>
Manuscript ID	MBE-02-2023-0032.R1
Manuscript Type:	Research Paper
Keywords:	Performance, Small to medium-sized enterprises, Corporate social responsibility, Owners, United Arab Emirates, Covid-19

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## CSR Performance Practices and COVID-19 – A Qualitative Study of SME Owners in

U.A.E

Abstract

**Purpose:** The purpose of this paper is to examine the corporate social responsibility (CSR) performance among small and medium enterprise (SME) owners in the United Arab Emirates (UAE) before and during COVID-19. The study shows insights into the barriers that could affect the CSR performance practices of UAE SMEs, and related implications are discussed in the study.

**Design/methodology/approach:** This study employed a longitudinal qualitative research design. The research comprised thirty interviews from fifteen SME owners that were studied prior to and during the pandemic. The fifteen interview participants are the sole owners of these SMEs and are Emirati citizens. They were identified through personal contacts and referrals.

**Findings:** Study findings show that there was a clear shift during the pandemic to place more focus on employees. CSR performance practices are dominated by strategies for caring for the environment and employees. During the pandemic, the priority was paying employees at least a portion of their salary despite financial hardships and ensuring their health and wellbeing. Prior to the crisis, the key barrier to the implementation of CSR performance practices was a lack of knowledge. During the pandemic, barriers identified included uncertainty and financial constraints. Furthermore, all the owners believe that big corporations should be more socially responsible and SMEs should be the recipients of CSR practices. Lastly, the owners expressed their belief in the values of transparency, integrity, commitment, efficiency, and responsibility.

**Originality/value:** This study is a novel attempt to gain an in-depth understanding of CSR among SMEs in the UAE in the context of a pandemic. It looks specifically at the performance practices pursued by SME owners in the UAE before and during the COVID-19 crisis.

**Keywords:** corporate social responsibility, performance, practices, SMEs, owners, Covid-19, United Arab Emirates

**Paper type:** Research paper

## 1. Introduction

Business both large and small organization, for the last few years, has gone through a crisis, due to the pandemic. A crisis refers to a state where, there is an abrupt and unexpected event that disrupt an organization's operations. This can lead to both a financial and a reputational threat (Coombs, 2007). Research into ways organizations can stay high-performing, especially in challenging times, is much less prevalent (De Wal et.al, 2023). SME's are more vulnerable to crisis events due to lower levels of preparedness, resource constraints, relatively weak market positions, and higher dependence on government and local agencies (Runyan, 2006; Herbane, 2013; Hong & Jeong, 2006). A pertinent question arises is, to what extent Small and Medium Enterprises (SME's) care about corporate social responsibility (CSR) during a crisis.

Small and medium business are often ignored in crisis management studies, as it mostly targets large firms (Herbane, 2013). This trend is resonated in the case of CSR studies among SMEs. Although many studies have been conducted on CSR., the focus of these studies has been on large organizations and western countries than in emerging countries (Yin and Zhang, 2012). Research on CSR and SMEs is more of a recent study phenomenon (Murrillo and Lozano, 2006; Morsing and Perrini, 2009; Vo, 2012) and hence this domain of literature needs more studies on these topics. One of the research gaps is the engagement of CSR in SMEs (Murrillo and Lozano, 2006; Vo, 2012). The study addresses the important gaps by, providing insight into SMEs' CSR beliefs and practices before and during a crisis in an emerging country context. Corporate world associated with the social responsibility points out to an important role expected from "larger" corporations in the social domain (Jenkins, 2004). SMEs account for more than 90 per cent of the

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2  
3 world's companies (Vázquez-Carrasco and Lopez-Pérez, 2013). MNC's are often blamed for  
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5 practices that are harmful for the environment. However, it has been estimated that SMEs have a  
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7 greater environmental impact per unit than large firms and are the largest contributors to  
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9 pollution, carbon dioxide emissions and commercial waste (Baden et al., 2009).  
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14 Lately, CSR has gained prominence among companies, especially in emerging economies  
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16 (Jamali and Karam, 2018). Although CSR emerged in the United States to control the  
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18 irresponsible social behavior of large organizations, it is not limited to fulfilling economic and  
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20 legal responsibilities that are the two most essential components of CSR as identified by Carroll  
21  
22 (1979; 2021). CSR is practiced differently in countries because of the different contexts (Nguyen  
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24 et al., 2017; Omran and Ramdhony, 2015; Gupta, 2009). However, in most cases CSR targets are  
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26 included in economic decisions in the form of restrictions (Parisi and Hockerts, 2008).  
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33 The high visibility of the CSR practices of large companies, given their promotional profile, is  
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35 the primary factor for engaging in CSR; the CSR practices of SMEs, however, are less visible  
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37 (Tilley, 2000; Perrini et al., 2007). CSR is now moving away from a public relations exercise and  
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39 the attention is now directed towards the question of translating overall CSR policies into  
40  
41 everyday business practices (Pedersen and Neergaard, 2008). Numerous studies have been  
42  
43 undertaken on SMEs — touching on issues such as gender, leadership, barriers to entry, culture  
44  
45 (Castejón and López, 2016), scenario planning (Nyyur, 2015), and internationalization  
46  
47 (Wickramasekera and Oczkowski, 2006), but research into CSR performance among SMEs has  
48  
49 been more limited. Essentially, CSR in SMEs studies merit special attention due to the  
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51 fundamental contribution that SMEs make to national economies particularly in the emerging  
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3 economies. The United Arab Emirates (UAE) has more than 230,000 SMEs; they add more than  
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5 40% to the country's GDP and employ 42% of its workforce. As such, they play a significant  
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7 role in society and can have a vast influence on the business environment. SMEs are key drivers  
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9 of growth because of their flexibility and ability to handle shifting market dynamics. They are a  
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11 significant source of entrepreneurial skill and innovation; contribute to economic and social  
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13 cohesion by creating jobs; and are the incubators from which large firms develop.  
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19 Due to the dearth of research on CSR performance practices from the Middle East context of  
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21 SME firms, CSR practices are in their infancy in this region (Cernigoi, 2015). In addition, not  
22  
23 much studies have examined how CSR performance practices are impacted during an  
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25 international crisis that affects SME businesses. The present study seeks to address this gap by  
26  
27 investigating the performance of CSR practices of fifteen selected SME sole owners in the UAE  
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29 before and during the COVID-19 pandemic. Hence, the research question of this study is - ***How***  
30  
31 ***does the performance of CSR practices of SME owners are impacted by Covid-19 in the UAE?***  
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38 In the next section, the study draws on stakeholder theory to gain insight into the business values  
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40 that may influence the CSR practices of SMEs. The owners of these organizations are directly  
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42 involved in their businesses, and the kind of CSR practices they adopt are based on their own  
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44 beliefs and understanding of them. Given the connection between CSR and other concepts, such  
45  
46 as business ethics, sustainability, stakeholder management, and corporate governance, different  
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48 stakeholders are often confused about the nature of CSR (Russo and Perrini, 2010). The present  
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50 study adds to the existing knowledge of the performance of CSR practices and provides new  
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52 contextual insights gained from a qualitative case analysis of SMEs in the UAE.  
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## 2. Literature Background of SMEs and CSR

Evidence of existing academic literature evidence points to much attention to the relationship between firms and society in the recent decades (Raimo, et al., 2021). Although SMEs account for the majority of firms in the global business environment, studies on performance of CSR practices have mainly focused on large multinational corporations rather than SMEs (Spence, 2007; Uzhegova et al., 2019). SMEs operate in business contexts that are very different from large business organizations (Antony and Bhattacharyya, 2010). SMEs primarily focus on the economic dimensions of sustainability, and they mainly address the environmental and social dimensions for compliance with regulations imposed by stakeholders (Choi and Lee, 2017; Trianni et al., 2019). However, SMEs account to more environmental impact per unit than large firms and are the largest contributors to pollution, carbon dioxide emissions and commercial waste (Baden et al., 2009). According to (Jenkins, 2006; Tsvetkova et al., 2020), research on CSR in SMEs has generally escaped the scholarly line of inquiry. Indeed, the literature has not explored the principal CSR performance variances among small and large companies, despite the attention currently given to firm size and SME involvement in CSR (Russo and Perrini, 2009; Wang et al., 2020).

Despite the evidence of numerous CSR definitions in the literature, there is a lack of consensus on one (Dahlsrud, 2008). Grimstad et al., (2020) identifies that definition put forward by (McWilliams and Siegel, 2001, p. 117) as relevant for both MNCs and SMEs, which is: “CSR reflects firm actions that further some social good, beyond the interest of the firm and that which is required by law”. SMEs also practice CSR unknowingly and many scholars point to the

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2  
3 “silent CSR” or “sunken CSR” (Jenkins, 2004; Longo et al., 2005; Perrini, 2006; Raynard and  
4 Forstater, 2002; Roberts et al., 2006). CSR strategies of SMEs can be non-systematic,  
5  
6 unstructured and non-formalised within the global strategy of organisations (Russo and Tencati,  
7  
8 2009). This could result in SMEs resorting to activities which are more CSR related  
9  
10 unintentionally (Coppa and Sriramesh’s 2012). Vázquez-Carrasco and Lopez-Pérez (2013)  
11  
12 believe there are significant differences between SMEs and large MNEs in that SMEs are more  
13  
14 focused on philanthropy compared to large enterprises, which focus more on economic/strategic  
15  
16 CSR. There is not much evidence of research in the SME literature that explores the effect of the  
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18 COVID-19 pandemic on tendencies and impact on SME owners related to CSR performance  
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24 practices.

## 2.1 Relevance of Stakeholder Theory

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31 Among the numerous theories used to explain CSR, stakeholder theory stands out as one of the  
32  
33 most plausible theories in the literature on business management. Proponents of stakeholder  
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35 theory view management choice as a function of stakeholder influence (Freeman et al., 2010,  
36  
37 Cantu and Corsi, 2021). They further argue that organizations address a set of stakeholder  
38  
39 expectations by participating in social activities (Pesqueux and Damak-Ayadi, 2005). Phillips  
40  
41 (2003) uses this theory as the basis for a stakeholder salience model and ranks business  
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43 stakeholders based on their legitimacy, urgency, and power. He further proposes that businesses  
44  
45 prioritize issues according to their stakeholders' salience level and priority. The logic behind this  
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47 view is similar to Matten and Moon’s (2008) and Friedman’s (1970) viewpoints that considers  
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49 economic objectives to be the prime motivation of most businesses.  
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3 A relevant consideration is that stakeholder theory provides a holistic framework, as it uses three  
4 different approaches to understanding corporate behavior: descriptive (explaining corporate  
5 behavior), instrumental (finding links between stakeholder strategies and performance), and  
6 normative (interpreting organizational function from a moral standpoint) (Donaldson & Preston,  
7 1995). Stakeholder theory also provides the flexibility of both a narrow and broad approach to a  
8 company's stakeholders (Freeman & Reed, 1983; Harrsion and Wicks, 2013). It is expected that  
9 there might be changes in the stakeholder approach during a crisis, and its dual nature can assist  
10 in analyzing the CSR traits during the crisis. The theory has been previously used in analyzing  
11 CSR concepts during financial and economic crisis (Clarkson, 1994).  
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26 Multiple objectives are a facet that underpins the stakeholder theory. However, they create  
27 confusion and conflict and often lead to competitive failure for an organization (Jensen, 2001).  
28 Arguments pertaining to stakeholder theory also suggest that organizations should prioritize  
29 social activities that meet the demands and expectations of its salient stakeholders. Other authors  
30 have concurred with this view: being accountable to all stakeholders is unworkable and diffuses  
31 the existing accountability until it is almost non-existent (Sternberg, 1997; Elms and Philips,  
32 2020). Facing a global pandemic, it is imperative for businesses to prioritize social activities  
33 based on the degree of stakeholder importance. Therefore, stakeholder theory is considered as a  
34 relevant theoretical perspective in the context of this study. In particular, to understand the  
35 impact on CSR performance practices of SME owners before and during Covid-19 in the UAE.  
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### 51 **3. Research Design**

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3 The study followed a qualitative method designed to explore perspectives before and after a  
4 change (McLeod, 2003). Qualitative research is an inquiry process into social and human  
5 problems (Creswell, 1994) based on a specific context. Another aspect is qualitative research  
6 provides the opportunity to create a better understanding of relationships between themselves  
7 and their participants, overcoming the situational constraints that shape reality (Denzin &  
8 Lincoln, 2000). Empirical evidence collected through interviews allow the researcher to obtain  
9 respondents' subjective knowledge, opinions, and beliefs (Burns, 2000) about the study  
10 phenomenon of examining the pandemic's impact on CSR performance practices of SME  
11 owners. This helps the researchers to acquire not only an empirical evidence based on the study  
12 context, but also a better understanding of the problem phenomenon (Mathers et al., 2002). In  
13 addition, qualitative approach can help in understanding the complex and multiple ways of  
14 framing life transitions (Henwood & Procter, 2003). This design is suitable, as this study  
15 collected data before and during the COVID-19 pandemic in selected SMEs in the UAE.  
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### 3.1. Research context

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36 Research context of this study is SMEs in the UAE. SMEs operate on a smaller scale than large  
37 corporations and often their CSR performance practices are informally embedded within the  
38 organization. However, it is necessary to explore their CSR practices, the values that they draw  
39 on, the influence of stakeholders, and the barriers to CSR implementation. The exploratory  
40 nature of the research required a qualitative approach in the form of in-depth interviews  
41 (Eisenhardt, 1989; Miles & Huberman, 1984). The data is collected using a semi-structured  
42 interview guide, which helped the researchers analyse the interviews and themes relevant to the  
43 study problem and are covered to maintain consistency across the empirical setting.  
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5 The owners of SMEs are not necessarily comfortable in sharing the traits and values that  
6 influence the performance of CSR practices in their firms. But the use of in-depth interviews  
7 allowed the researchers to gain a better understanding of these complex and sensitive issues.  
8 There are no set rules for calculating the ideal sample size for qualitative interviews (Patton,  
9 1990). However, most researchers prefer small samples with greater than four cases to ensure  
10 credible theory formulation (Eisenhardt, 1989). Perhaps, the appropriate sample size for a  
11 qualitative study is generally determined by the level of adequacy expected from answers to  
12 research questions. For straight-forward questions or detailed studies, single figures may suffice  
13 (Marshall, 1996). Malterud et al., (2016) argues that a qualitative study needs a minimal number  
14 of participants if the study aim is narrow and specific. Furthermore, the interview dialogue  
15 should be grounded in established theory and this study tries to achieve.

### 3.2. Data collection

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35 The objectives of this research are narrow, specifically looking at CSR-related performance  
36 practices in UAE SMEs before and during the pandemic. It relies on the stakeholder theory,  
37 which is applied within the CSR literature realm. The key informants are the owners who  
38 developed and implemented CSR performance practices within their firm. In addition, the  
39 questions posed to the respondents are robust in examining different CSR traits. The sample size  
40 used in this study was determined through judgmental sampling, which is non-probability based,  
41 and the choice of the sample size and its elements depends on the knowledge and expertise of the  
42 researchers concerned (Maxwell, 1996). Researchers use their judgment to determine what and  
43 what not to include in their sample, which requires them to have some prior knowledge about the

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3 empirical setting under study. The empirics in the scope of the present study is composed of 15  
4 SMEs operating in the UAE. The choice of these SME organizations is random; they were  
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6 selected from among those found in urban centers. The researcher selected some of the most  
7  
8 prominent SMEs operating within the UAE. The real names of the organizations are omitted to  
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10 maintain confidentiality. They are merely referred to as “the organization.”  
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17 In the current study, we conducted thirty interviews including fifteen follow-up interviews to  
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19 collect qualitative data. To do this, an interview protocol was manually developed. To select  
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21 participants, snowballing method (Bieranacki & Waldorf, 1981) is applied: the first four  
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23 participants are selected through personal contacts and the remaining 11 through referrals. All  
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25 respondents had to be SME owners. The first round of 15 interviews (held before the crisis) are  
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27 conducted at the participants’ homes in the Emirates of Dubai, Sharjah, and Abu Dhabi. Each  
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29 interview lasted approximately one hour and was conducted in a friendly, cordial atmosphere,  
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31 which evoked a participatory approach. Therefore, due to their in-depth nature, each of the  
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33 interviews can be classified as a case study (Yin, 2014).  
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40 In addition, semi-structured interviews provide flexibility, giving the researcher the ability to  
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42 probe and modify questions to pursue unanticipated themes that emerge (Silverman, 2010). The  
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44 participants are again contacted during the COVID-19 crisis, presented with the longitudinal  
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46 nature of the study, and followed up via telephone interviews and requested to reflect on the  
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48 same questions posed in the initial round of interviews. Travel and other pandemic-related  
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50 restrictions contributed to using this methodology. The study collected a follow-up of 15  
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52 interviews (Table 3 depicts the interview questions) in the second round from the same set of  
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3 interview participants. The second round of data collection was done with more comparative  
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5 ease, as the owners are now acquainted with the researcher and are able to continue a  
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7 relationship with them based on their previous encounter. The closing down of the firms due to  
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9 COVID-19 restrictions made it easier to schedule the second round of interviews.  
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14 Heshusius (1994) suggests that in qualitative data interpretation, subjectivity could be negated by  
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16 establishing reliability through a form of consensus. Since all the owners interviewed in this  
17  
18 study are male, the study is not affected by cultural constraints of the Middle East and North  
19  
20 Africa, where it is challenging to gather information from women (Sohail & Al-Abdali, 2005).  
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22 Interviews were scheduled at least one week before the first meeting. In addition, researchers are  
23  
24 more likely to gain successful access to situations if they make use of contacts that can help  
25  
26 remove barriers to entry and if they treat respondents with courtesy (Lofland & Lofland, 1984).  
27  
28 This approach helped to overcome the cultural barriers within the context of the current study.  
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35 The majority of the entrepreneurs interviewed had attained an undergraduate degree, and all are  
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37 proficient in English. Since the interviews are conducted in English, translation errors were  
38  
39 avoided. Interview data was tape-recorded and verified by concurrently making written notes.  
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41 The intensive nature of the discussion and the need to optimize data required the researcher to  
42  
43 take notes (Saunders et al., 2006). One interview was conducted per day to allow the researcher  
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45 time to write and analyze the results before moving on to the next interview (Erlandson et al.,  
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47 1993). The follow-up telephone interviews are transcribed, each taking around half an hour to  
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49 complete.  
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3 Of the 15 entrepreneurs interviewed, eight of them are from Abu Dhabi, four from Dubai, and  
4 three from the Emirate of Sharjah. All of their businesses have less than 100 employees and  
5  
6 three from the Emirate of Sharjah. All of their businesses have less than 100 employees and  
7  
8 could be classified as SMEs. The 15 participants are the sole owners of their businesses and are  
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10 male and UAE nationals. Eleven of them are aged 46 to 55, two of them aged 36 to 45, and the  
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12 remaining two aged 26 to 35. Regarding the highest level of education obtained by the  
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14 participants, 10 of them have an undergraduate university degree, four have completed a diploma  
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16 program, and one have completed high school. Eight of the SMEs are in the service sector, four  
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18 in manufacturing, and three in trading (see Table 1 for a breakdown of the demographic data).  
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### 24 **3.3 Data analysis**

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26 A manual method of analysis is adopted for this study, as opposed to using interview analysis  
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28 software tools like NVivo, given the small number of cases for this study (Welsh, 2002). The  
29  
30 study, adopted a combination of data analysis approaches to code the data, namely theoretical  
31  
32 and longitudinal coding (Stirling 2001; Saldana, 2009). Research themes identified from the  
33  
34 literature review helped to categorize the data are argued by scholars (Strauss and Corbin, 1990;  
35  
36 Stirling 2001King, 2004; Gahauri and Gronhaug, 2005; Saunders et al., 2006). Careful  
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38 consideration is given to analyzing the data to ensure relevant words and sentences in the  
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40 interview text aligned with a particular category (Kirk & Miller, 1986; Morgan & Hunt, 1994).  
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47 The meaningful contribution from qualitative research requires in-depth examination of the data  
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49 in a methodological manner. However, there is lack of tools to facilitate the task, and as a result,  
50  
51 researchers have tended to omit the how question from their analysis (Lee and Fielding 1996).  
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54 To overcome this issue, Stirling (2001) suggests that thematic analysis can be usefully aided by  
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2  
3 and presented as thematic networks. The analysis can be split into three categories. Thematic  
4  
5 networks systematize the extraction of: (i) lowest-order premises evident in the text (Basic  
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7 Themes); (ii) categories of basic themes grouped together to summarize more abstract principles  
8  
9 (Organizing Themes); and (iii) super-ordinate themes encapsulating the principal metaphors in  
10  
11 the text as a whole (Global Themes). This research follows the similar data analysis approach  
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13 where Table 4 presents the basic themes, organizing themes, and global themes are outlined in  
14  
15 Table 4 linked to this study. The basic themes are derived from the codes related to values, CSR  
16  
17 performance practices, CSR motivation, barriers to CSR, and SME's CSR practices during the  
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19 crisis. Considering this study is longitudinal, there are two categories of basic themes, Pre-Covid  
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21 and Covid phases. The organizing themes derived from the basis themes (both pre-Covid and  
22  
23 during Covid) include environmental sensitivity, employee affinity, CSR knowledge, employee-  
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25 centered HR policies, CSR beliefs, core values, skill deficiency, Financial Constraints, and  
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27 Business Uncertainty (Table 5). Some of the global themes derived are Caring for the  
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29 Environment, Employees as your biggest asset, Lack of understanding of CSR concepts, and  
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31 Lack of resources in pursuing CSR.  
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#### 40 **4. Empirical Findings and Analysis**

##### 41 **4.1 Business Values of SME's prior and during COVID 19**

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43 Having the right values is critical for business success; however, just having them is not  
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45 sufficient. To know and characterize them is significant, and to live and impart them is  
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47 fundamental (Castejón & López, 2016). Indeed, possessing the correct values is a dependable  
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49 test for any organization, but this is frequently an underrated business issue, especially for SMEs,  
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51 which is unfortunate because it can offer many opportunities. The value and mission of the  
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3 organization are likely critical to inspiring and motivating stakeholders, particularly employees  
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5 (Jamali et al., 2017). Managerial and firm values can motivate CSR activities and a commitment  
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7 to tackle broader challenges (Fornes et al., 2019). In the case of SMEs, the owner's ideals can  
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9 often reflect the firm's values.  
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14 Responses to the question of what underlying values or ideals drive a participant's enterprise  
15 varied. Recurring themes on values included transparency, integrity, commitment, efficiency,  
16  
17 and responsibility. Two participants echoed a marketing theme by proclaiming that their core  
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19 value was looking after the customer. Further probing of values related to business and society  
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21 produced more consistent responses. The majority of participants said they cared for the  
22  
23 environment; they recycled, planted trees, and promoted environmental awareness. Five of the  
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25 participants stated that looking after employees was their principal value. For example, one of  
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27 SME sole owners stated that *"Our core value that drives the organization is about creating a fun  
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29 and compassionate environment for the employees."*  
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38 The follow-up telephone interviews revealed a change in business values. All 15 of the  
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40 respondents stated that their utmost value is to take care of their employees; all other values were  
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42 secondary or not important. One of the responses captured the essence of the sentiments  
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44 expressed by the group: *"During this COVID-19 crisis, I realized my employees are my most  
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46 valuable asset. I motivate them during this crisis by reminding them things will be back to  
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48 normal soon"* (see Table 2).  
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#### 4.2. CSR performance and practices of SME's

To gain more insight into the practical applications, participants were asked how they incorporated their values into business activities. The responses to this question revealed a pattern. Those who stated that they valued caring for the environment were unsure about how to implement or support such initiatives. Though a few of them valued planting trees, they were unsure of how to pursue such activities. Similarly, in the case of recycling, participants admitted that although they still believed in this value, they were unsure how to implement it in their organization, apart from the regular garbage disposal.

In contrast, participants who believed in putting the customer first and creating a positive work environment had more clarity as to how to implement these CSR practices and values. One of the owners who believed that putting the customer first was their core value stated: *"We implement a robust customer service system. We make sure our customer is satisfied with our service through follow up calls, periodic survey; moreover, we always reward our loyal customers by providing them special discounts."* Questioned on the special discounts, he added, *"for example, our regular customer gets a free car wash and a complimentary oil change at least once in a year."*

Participants who supported the welfare of the employees as their core value said that their approach included training, providing incentives based on the firm's CSR performance, and providing personal loans. One of the owners said: *"I always encourage my employees to pursue higher studies. Two of my managers are enrolled in their master's degree. I give them time off during classes and exams period."* Analysis of these responses revealed that the owners who valued customers and employees were more apparent in the implementation of these values compared to the owners who supported environmental initiatives.

### 4.3. CSR performance and practices during COVID-19

The performance of CSR practices implemented during the COVID-19 pandemic and lockdown aligned with the participants' value of taking care of their employees. The responses varied based on the nature of assistance provided by the owners. During the crisis, all the participants agreed that the focus was on employees, and all other priorities were secondary. Environmental issues are secondary; none of the respondents are concerned about recycling or planting trees.

One of the participants stated: *"My focus now is to motivate my employees . . . during this crisis. For example, we have promised our employees none of them will lose their jobs. We are trying to pay their full salaries for the month of March so that they can stock the essentials."* Another said, *"My revenue has dried out, but I will make sure employees are paid from my savings."*

Before the crisis, the majority of the owners identified employees and customers as their most salient stakeholders, and they prioritized social activities directed toward them. However, during the crisis, there was a clear shift in participants' thought process, as they began to focus on the wellbeing of their employees. Seven of the participants said that providing employees with food and accommodation was the best CSR practice that they could implement. One of the strongest responses was the following: *"Charity begins at home. In [these] uncertain times, where my business is making zero revenue, if I am providing for my employees despite these hardships, I believe I am implementing CSR."* Another owner responded: *"Some people (owners) have fired their employees. I provide them with a small amount of money and food."*

The other participants believed in doing more than looking after their employees. One participant, who worked in the food industry, said, *"Making sure the food is sterilized and*

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3 *sanitizing the food package is my social commitment.*” Another owner said, *“I made sure all my*  
4 *staff are trained and follow COVID-19 protocols to ensure safety.*” One owner pointed out that  
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6 the safety of the customer was also important: *“I make sure there is enough masks, gloves and*  
7 *sanitizer is available for every customer. I have made sure they practice social distancing while*  
8 *dealing with the employees.”* Another owner said, *“We make sure every person who comes is*  
9 *checked for temperature.”* The CSR aspects that stand out here are: health and safety at work;  
10 caring for the employees and consumers; and the relationship with community and suppliers  
11 (Branco & Lima Rodrigues, 2006). Regrettably, caring for the environment is not considered a  
12 CSR performance priority during the crisis.  
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26 Upon further probing as to the participants’ rationale behind putting employees first, all  
27 respondents believed that employees are their biggest asset; they felt that they needed to work to  
28 keep them. One said: *“We provide our employees free of charges coronavirus test for their safety*  
29 *and health because they are our heart of our business. If they are in good health that means our*  
30 *business will survive and make profit.”* They believed that once the pandemic is over, they could  
31 resume generating revenue. An analysis of this response reveals an understandable interest in  
32 making a profit to ensure the long-term survival of the firm performance and viewing employees  
33 as a key resource (Barney, 1991). In addition, there are echoes of Friedman’s (1970) stockholder  
34 theory with an emphasis on profitability.  
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49 The CSR performance approach taken by the respondents align with Smith’s (2003) two  
50 contrasting cases: normative case and business case. The normative case is related to the  
51 motivations to do good. The business case is less altruistic; the motivation here is economic  
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3 success by paying attention to the practices of CSR. Surprisingly, the views on CSR performance  
4 during the pandemic reflect the business case, although before the pandemic, some of the  
5 responses were more aligned with the normative case. This approach is similar to the core phase  
6 of the matrix model proposed by Jose and Venkitachalam (2019), which includes fiduciary  
7 duties, such as making a profit, producing good products and services, paying taxes, and being  
8 accountable.

#### 19 **4.4. Barriers to CSR performance before and during COVID-19**

20 Compared to larger organizations, SMEs face more barriers to implementing CSR practices.  
21 These include more competitive pressures and a lack of financial resources required for CSR  
22 investments (Williamson et al., 2006; Lepoutre & Heene, 2006; Studer et al., 2005; Jenkins &  
23 Hines, 2003; Tilley, 2000; Spence, 1999). Some studies have found a lack of expertise (Lepoutre  
24 & Heene, 2006) and a lack of capacity to engage in CSR among SMEs (Longo et al., 2005;  
25 Spence, 1999; Hillary, 1999). Abernathy et al. (1999) argue that the challenges of monitoring  
26 SME supply chains are enormous.

27 Concerning the participants' responses regarding barriers to CSR implementation, the majority  
28 cited a lack of expertise, the inability to monitor suppliers, legal challenges, and financial  
29 constraints. One owner expressed their inability to monitor suppliers for good CSR practices, as  
30 they are geographically dispersed: *"Our African suppliers and vendors are far away from  
31 implementing CSR concept."* A few suggested legal and ethical concerns: *"Legal challenges,  
32 red-tapism can contribute to delay in shipment from supplying countries. To fast track the  
33 process, we might have to offer them bribes."* Another owner suggested that *"Renewable*

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3 *resources and tools are expensive.*” Three of the respondents identified stakeholders’ lack of  
4 knowledge of CSR as the most significant barrier. One owner was more explicit in his response:  
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7 *“We are trying to understand CSR, and our stakeholders have no understanding of CSR*  
8 *concepts. They think it is only philanthropy.”* Although the responses varied, they echoed the  
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All the owners were unanimous in their response to this question. They said the biggest barrier to implementation was financial constraints and uncertainty over the future of their business. One owner said: *“We are struggling to keep our business. Caring for my suppliers is not a priority. I think we are all struggling.”* The responses revealed that owners became less altruistic due to the pandemic restrictions and the uncertainty related to the pandemic. Here again parallels can be drawn to theory put forward by Smith (2003) as well as the matrix model of Jose and Venkitachalam (2019): the owners responses suggest low altruism and a low degree of CSR, which are the traits of the core phase (refer to Table 2).

#### 4.5 SME’s social responsibility during a crisis

All the owners felt that implementing CSR during a crisis was a task for big corporations. One of them said: *“Big businesses have made enough profit, and they can get through these tough times. The smaller companies, like us, need support.”* Another respondent suggested that SMEs should be the recipients of CSR practices: *“The government should look at companies with employees below 50 and help them pay the salaries and provide subsidies to ensure no one loses their jobs.”* These responses are an indication of the distress, agony, uncertainty, and financial hardship the SMEs are facing due to the COVID-19 pandemic and related restrictions. They are



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3 struggling to follow the economic and legal activities proposed by Carroll (1991). Participants  
4 said they felt entitled to some amount moderation in the legal aspect, in terms of rent, salary,  
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6 electricity, and water from the respective stakeholders. A recent study of firms in the US found  
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8 out during recessions specifically, CSR initiatives such as charitable contributions will reflect in  
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10 higher brand quality among consumers (Bhattacharya et al. 2020).  
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## 17 **5. Discussion and Study Contributions**

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19 Based on the overall analysis of the responses, there is a noticeable shift in attitude in relation to  
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21 CSR among the owners during the crisis. While there was concern for employees, the responses  
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23 during the pandemic were more reflective of Friedman's (1970) argument that the social  
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25 responsibility of a business is to comply with the law of the land and to stay. Any other non-  
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27 economic or social activity, such as responsibility for the environment, should be undertaken by  
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29 the state and funded through the taxes collected from profitable businesses. Lantos (2002)  
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31 supports this view. He suggests that altruistic CSR violates shareholder property rights, unjustly  
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33 seizing stockholder wealth, and bestows benefits for general welfare at the expense of those for  
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35 whom the firm has a close relationship and should, in fact, care for. However, the responses  
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37 before the crisis was broader and reflected a high degree of altruism, encompassing a wider set  
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39 of stakeholders.  
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47 The shift from the stakeholder approach is evident with focus only on employees. Although  
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49 some of the owners claimed to be making sacrifices by setting aside funds from their personal  
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51 savings to pay for the employees, the rationale behind this is contentious. Upon further probing  
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53 the owners, the underlying motivation of the owners reveals that ensuring revenue flow in the  
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3 future is the priority. The strategies deployed during the COVID-19 crisis have been an attempt  
4 to ensure survival of the firm. Arab culture is patriarchal and hierarchal; it values family and  
5 friendship. Consequently, it is incumbent upon the business owner to ensure the survival of the  
6 business to ensure the wellbeing of family and friends (Hassen, 2020).  
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14 **The findings of this study make several contributions to the existing literature on CSR and SMEs**  
15 **by looking at CSR performance among SME owners before and during a global crisis within an**  
16 **emerging market context.** First, this research offers insight into the values of SME owners within  
17 the context of a pandemic. While there are studies in the SME literature based on natural  
18 disasters, there is a dearth of studies aimed at understanding of CSR among SME owners during  
19 a global pandemic. Second, all the owners interviewed for the study were citizens of the UAE.  
20 Given the demographic breakdown of UAE—which has approximately 9.54 million residents,  
21 11.48% of whom are UAE citizens, and 88.52% of whom are expatriates - identifying and  
22 understanding the CSR practices of this niche group adds value to the existing literature.  
23  
24 Third, the study of SME entrepreneurs in the Middle East has been largely neglected in related  
25 literature (Itani et al., 2011); most of the studies on CSR and SMEs have been limited to western  
26 countries. This study contributes to the evolving but minimal literature on SME and CSR practices  
27 in the Middle East.  
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### 47 **5.1 Contributions to the Society**

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49 **This study identifies the challenges entrepreneurs face in implementing CSR practices,**  
50 **particularly during the unprecedented time of a global pandemic. Moreover, the link between**  
51 **SME owners' values and their understanding of CSR is highlighted in this study. The relevant**  
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3 stakeholders, including the government should take proper care in supporting the SMEs to  
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5 overcome the barriers identified, this in turn would help in managing the issues confronted by the  
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7 society to a larger extent.  
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## 10 11 12 **5.2 Contributions to Public Policy**

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14 A recent survey by OECD among SMEs in 41 countries reveal that more than half of SMEs face  
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16 severe losses in revenues. One third of SMEs fear to be out of business without further support  
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18 within one month and up to 50% within three months (OECD, 2020). The results reiterate the  
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20 views of owners expressed during the interviews: government support is paramount for SMEs to  
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22 survive the pandemic and adjust to the post-COVID-19 world. Governments need to formulate  
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24 intervention strategies in the form of stimulus packages to bolster this sector within the economy  
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26 during a crisis.  
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## 33 **5.3 Contributions to Practice**

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35 The contributions of this study can assist practitioners identify the CSR beliefs and practices  
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37 implemented by SME owners to develop the right metrics for implementing CSR on a  
38  
39 sustainable basis. For example, environmental issues need to be tackled continuously; they  
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41 cannot be an afterthought during good times. CSR implementation is significant for countries,  
42  
43 including the UAE, that have a strong CSR-focused across sectors and many SMEs. The  
44  
45 government of the UAE is encouraging business to contribute to CSR (Zakaria, 2017). At the  
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47 same time, implementing CSR activities in a planned manner can be beneficial to many  
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49 stakeholders. For example, facilitating remote working for employees during and after the  
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3 pandemic can be beneficial to the SME owner, the employees, and the environment (Farrer,  
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5 2020).  
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## 10 **6.0 Limitations and Future Research Implications**

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12 This study included a limited number of entrepreneurs within the SME sector in the UAE.  
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14 Participants worked in three industries: service, manufacturing, and trading. The aim of this  
15  
16 exploratory qualitative study was to achieve external validity of “analytic generalization”  
17  
18 (Eisenhardt, 1989; Parkhe, 1993). However, to achieve statistical generalization further research  
19  
20 using quantitative techniques is needed. Further research into mid-level and upper-level  
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22 managers within SME organizations could provide interesting insights into the similarities and  
23  
24 differences in CSR beliefs and practices of managers compared to owners. This could reveal  
25  
26 managers’ expectations and concerns during a crisis. Further research into expatriate owners of  
27  
28 SMEs in the UAE could also provide a different result. It would be interesting to explore the  
29  
30 perspectives of other stakeholders, such as consumers and suppliers, regarding the CSR practices  
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32 of SMEs during the COVID-19 crisis. Future studies focusing on the post Covid values on CSR  
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34 is another domain to be researched.  
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42 This qualitative study investigated the CSR beliefs and performance of Emirati SME owners  
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44 both before and during the COVID-19 crisis. It examined the values held by SME entrepreneurs  
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46 in the UAE and provided several insights into the barriers to CSR implementation. The recurring  
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48 values that existed before the crisis included transparency, integrity, commitment, efficiency,  
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50 responsibility, and the creation of a congenial work environment. The realization of SME owners  
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52 during the pandemic was to value their employees above their stakeholders. Strategies for caring  
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3 for the environment was neglected during the crisis, with the focus being mainly on employee  
4 welfare. During the COVID-19 crisis, the emphasis was about paying the employees a portion of  
5 their salary and the provision of food despite financial hardships to the owner.  
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12 Although SME owners identified few barriers to CSR implementation before the crisis, during  
13 the crisis, they expressed uncertainty and financial constraints as being barriers to  
14 implementation. During the crisis, owners expressed their belief that big corporations should be  
15 more socially responsible, and SMEs should be the recipients of CSR practices. The primary  
16 reason for this is that economic objectives are the prime motivation of all businesses (Matten &  
17 Moon, 2008). The shift from a stakeholder approach to one mirroring the position of Friedman  
18 (1970), Smith (2006), and Jose and Venkitachalam (2019) was evident during the crisis.  
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**Table 1: Interview Participants' demographic data**

Age	26–35 years	2
	36–45 years	2
	46–55 years	11
Length of Business	1 –2 years	3
	2–3 years	4
	3–4 years	3
	5 years and above	5
Education	High school	1
	Diploma	4
	University degree	10
	Post-graduate	0
Main Products	Services	8
	Manufacturing	4
	Trading	3
Emirate	Dubai	4
	Sharjah	3
	Abu Dhabi	8

**Table 2: Values and barriers before and during the crisis**

Values before Pandemic	Looking after customers (2/15) Employees welfare (5/15) Caring for the environment (15)	Stakeholder (broader approach)
Values during Pandemic	Taking care of your employees (15/15)	Stakeholder (narrow approach) Smith (2003) Core phase of CSR (Jose and Venkitachalam, 2019)
Barriers before Pandemic	Stakeholders' lack of knowledge (3/15) Inability to monitor suppliers (1/15) A lack of expertise (8/15) Legal challenges (1/15) Financial constraints (2/15)	Lack of expertise (Lepoutre and Heene, 2006) Lack of capacity to engage in CSR among SMEs (Longo et al., 2005; Spence, 1999; Hillary, 1999)
Barriers during Pandemic	Financial constraints and uncertainty of the future of the business (15/15)	Lack of financial resources required for CSR investments (Williamson et al., 2006; Lepoutre and Heene, 2006; Studer et al., 2005; Jenkins and Hines, 2003; Tilley, 2000; Spence, 1999).

**Table 3: Semi-Structured Interview Questions**

1. What are the business values of SMEs?
2. Have these business values changed during the COVID-19 pandemic and the associated self-isolation and lockdown orders?
3. How do SMEs practice CSR?
4. What CSR practices have been implemented during the COVID-19 pandemic?
5. What are the barriers to implementing CSR practices in SMEs?
6. Have these barriers to implementing CSR practices changed during the COVID-19 pandemic?
7. Should SMEs be more socially responsible during a crisis?

**Table 4 - Codes to Pre-Covid and Covid CSR Themes (Adapted from Stirling, 2001)**

<b>Codes</b>	<b>Issues Discussed</b>	<b>Pre COVID-CSR Themes</b>	<b>Covid CSR Themes</b>
<b>Business Values</b>	Transparency, integrity, commitment, efficiency, and responsibility	Caring for the environment Planting trees, Recycling, Environmental awareness	Take care of their employees during a crisis is the core value that every business should follow
<b>CSR performance practices</b>	How they incorporated their values into business activities and practical applications.	Lack of knowledge on how to implement and support initiatives related to the environment  Encouraging employees to go for higher education	Motivating employees Job security Paying employees out of the owner's savings Providing basic necessities Following Covid protocol
<b>Underlying motivation behind CSR practices</b>	Normative and Business Cases of CSR	To do good for society Protecting the environment	Making a profit and understanding employees are the core asset that helps in generating revenue.
<b>Barriers to CSR practices</b>	Competitive pressures lack of financial resources required Lack of expertise	Insufficient knowledge on CSR, the inability to monitor suppliers, legal challenges, and financial constraints.	The most significant barrier to implementation was financial constraints and uncertainty over the future of their business
<b>SME's CSR practices during crisis</b>	Role of a large organization Role of Government	Both SMEs and large organizations should pursue CSR-related activities	Implementing CSR during a crisis was a task for big corporations Large organizations should contribute more to society during the crisis Participants said they felt entitled to some amount of moderation in the legal aspect in terms of rent, salary, electricity, and water from the respective stakeholders.

**Table 5 – Thematic Analysis of Pre-Covid and Covid Phases** (Adapted from Stirling, 2001)

<b>Basic CSR Themes (Pre-Covid and Covid Phases)</b>	<b>Organizing Themes</b>	<b>Global Themes</b>
<b>Pre-Covid</b> Caring for the environment Planting trees Recycling Environmental awareness compassionate environment for the employees	Environmental sensitivity	Caring for the Environment
<b>Covid</b> Motivating employees Job security Paying employees out of the owner's savings Providing basic necessities Following Covid protocol	Employee affinity	Employees are your biggest asset
<b>Pre-Covid</b> Lack of knowledge on how to implement and support, initiatives related to the environment Encouraging employees to go for higher education	CSR Knowledge	CSR concepts are still not understood by SME's
<b>Covid</b> Motivating employees Job security Paying employees out of the owner's savings Providing basic necessities Following Covid protocol	Employee-centered HR policies	Organizations should put employee welfare first by implementing HR policies that create an environment of trust, confidence, and loyalty to the organizations.
<b>Pre-Covid</b> To do good for society Protecting the environment	CSR beliefs	An organization has the responsibility to take care of the society
<b>Covid</b> Making a profit and understanding employees are the core asset that helps in generating revenue.	Core values	The core responsibility of the organizations is to make profit, every other activity including CSR is secondary
<b>Pre-Covid</b> Insufficient knowledge on CSR, the inability to monitor suppliers, legal challenges, and financial constraints.	Skill deficiency	SME's does not have the resources to implement CSR
<b>Covid</b> the most significant barrier to implementation was financial constraints and uncertainty over the future of their business	Financial Constraints and Business Uncertainty	CSR commitment during a crisis is not financially viable

Dear Editors (Dr. van Iwaarden and Prof. Schiuma),

MBE-02-2023-0032 " **CSR Performance Practices and COVID-19 – A Qualitative Study of SME Owners in U.A.E**"

We would like to thank the reviewers and MBE Editors for their detailed feedback and for the opportunity to revise our paper. We hope that we have successfully considered all the reviewers' comments (highlighted in yellow text in the main manuscript).

### **Reviewer 1**

*Abstract is missed. Introduction has to be rewritten, and should highlight exactly the relationships across variables. The structure of titles needs to be relooked. Literature is weak, and it has ignored a lot of main keys.*

-We thank the reviewer for these comments. We have included the abstract in the revised manuscript and the introduction section is rewritten (as highlighted in yellow text from pages 1 to 2). As suggested by the reviewer we have restructured the main title of the paper and relevant section titles of the manuscript.

-We thank the reviewer for the valuable comment on the literature section. In light with this, we searched and reviewed additional literature regarding the study's main themes of SMEs and CSR (please see the highlighted paragraphs in yellow in Pages 4 and 5) and the inclusion of additional (yellow highlighted) papers in the references section.

*Practical contribution has to be improved, it needs to focus on variables contribution and their relationships on knowledge. Practical contributions are good though it can be better. (More implications on CSR variable, and new knowledge is created) Limitations are good, and it will be better if authors suggest further variable for future research.*

-On the implications for research we thank the reviewer for this suggestion. Accordingly, we have included three sections (5.1, 5.2 and 5.3) focusing on contributions to the society, public policy and practice (please see the highlighted yellow text in pages 21, 22 and 23)

*The methodology is satisfied; however, it needs to be consistent, and it should take a look at previous studies that have adopted qualitative methods*

-We thank the reviewer for the constructive feedback on the updating of the references, qualitative analysis of the collected empirical evidence. Please see the references section where we have highlighted in yellow text the added references (see pages 25, 27, 28, 29, 31, 34, 35 and 37).

*Results: It is satisfied. (add few points to improve this section)*

-We thank both the reviewers on this feedback. In light with their valuable comments, we have revised Section 5 as Discussion and study contributions and added the three



1  
2  
3 sections as mentioned above. We then present Section 6 as limitations and future  
4 research implications.  
5

## 6 **Reviewer 2**

7 *The title is managed this way as it does not show any relevance of academic papers*  
8 *(Change the tile make it sound more academic) (implication to public policy,*  
9 *Implication to society, Implication to practice) economic and commercial impact*  
10  
11

12 -We thank the reviewer for this constructive feedback. As mentioned above for the  
13 response to Reviewer 1, we have revised the title of the manuscript for a more  
14 academic focus. We have also added the implications to society, public policy and  
15 practice as highlighted in pages 21, 22 and 23.  
16  
17

18 *Maintain in updated information, perhaps use the most update sources. Qualitative &*  
19 *judgmental perhaps try to have this layout to mirror more quantitative & less*  
20 *judgmental lots of this is using interviews only? Try to derive things a bit more on*  
21 *supportive nature. Where the questions on interviews? What about that the coding is*  
22 *longitudinal?*  
23  
24

25 -We thank the reviewer for the suggestion on the updating of the references,  
26 qualitative analysis of the collected empirical evidence. Please see the references  
27 section where we have highlighted in yellow text the added references (see pages 24,  
28 26, 27, 28, 30, 33, 34 and 37).  
29  
30

31 -For the interview questions, we have included the semi-structured interview  
32 questions in Table 3 in page 41 highlighted in yellow.  
33  
34

35 -In relation to the valuable feedback we have explained the development of the data  
36 coding process. This includes the presentation of the three categories of basic themes,  
37 organising themes and global themes. These are depicted in the new Tables 4 and 5  
38 highlighted in yellow in pages 41 and 42. We explain the thematic analysis of the  
39 qualitative data in the new Section 3.3 in pages 12 and 13.  
40

41 We hope that we have dealt with the editor's and reviewers' comments in a  
42 satisfactory manner and that the revised paper contributes to the field. We look  
43 forward to hearing from you.  
44

45 Yours sincerely  
46 Authors  
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S A M &lt;ethan.eryn@gmail.com&gt;

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