

MEDIATING FACTORS FOR THE ADOPTION OF CORPORATE SOCIAL RESPONSIBILITY GUIDELINES IN EMERGING BUSINESSES

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Abstract

A survey was conducted in order to identify factors that affect the adoption of corporate social responsibility (CSR) guidelines and principles in business enterprises operating in the Greater Tshwane geographical region of South Africa. Data was collected from a stratified random sample of 420 SMMEs by using a structured questionnaire of study. Structural Equations Modelling was used for identifying influential predictors of adoption of ethical principles. The study found that 369 of the 420 businesses in the study (87.86%) were adequately aware of CSR guidelines and principles, whereas the remaining 51 of the 420 businesses (12.14%) were not adequately aware of CSR guidelines and principles. The results showed that the adoption of CSR guidelines and principles was significantly influenced by profitability of business operation, the duration of business operation and ownership of business. Businesses that were operated by respondents who were adequately aware of CSR guidelines and principles were operated by entrepreneurs who were relatively more educated, older in age and well experienced in conducting business. Such businesses were operated mostly by men, and employed 3 or more employees in their businesses.

Keywords: Tshwane, Awareness about corporate social responsibility, Business enterprises, Structural Equations Modelling

Introduction and background to study

A survey was conducted in the Greater Tshwane geographical region in order to identify factors that affect the adoption of corporate social responsibility (CSR) guidelines and principles in small, micro and medium-sized business enterprises (SMMEs). Data was collected from a stratified random sample of 420 SMMEs by using a structured questionnaire of study. Adhering to CSR guidelines and principles enables emerging enterprises to win over customers and establish a long-lasting, fruitful and loyal relationship. Such an ability leads to sustainable profitability and viability in businesses (Klopota, Aleksic & Vinkovic, 2020). Compliance with the basic principles of corporate social responsibility (CSR) enables SMMEs to conduct business operation without harming the general environment and vulnerable communities in which business is conducted on a day-to-day basis (Gallego-Alvarez, Rodriguez-Dominiguez & Martin Vallejo, 2020). Satisfactory compliance with the basic principles of corporate social responsibility (CSR) enables SMMEs to develop and maintain a mutually beneficial socioeconomic relationship with members of the community by way of ensuring vulnerable segments of society such as people with special needs.

The study conducted by Lahdesmaki, Siltaoja and Spence (2019) has shown that retail services that are based on ethical networking, marketing and distribution are relatively more profitable and trustworthy in the eyes of customers in emerging businesses. The authors have found that conducting ethical business leads to loyal and long-standing relationships between retailers and consumers. Schaupp and Belanger (2019) have found that social entrepreneurship can be promoted easily in circumstances where there is adequate compliance with fundamental principles of business ethics. According to the authors, trustworthiness, loyalty and long-standing relationships are built on sound ethical guidelines and principles. Khale and Worku

(2015) have conducted a survey in Gauteng Province, South Africa, and have found that there is a statistically significant association between the viability of businesses and adherence to the basic principles of business ethics. Nthite and Worku (2019) have shown that adherence to ethical principles is highly valuable for winning loyal customers. Satisfied customers are trustworthy to retailers, marketers, entrepreneurs and service providers who have assisted them in the past, and happily refer such service providers to their friends and family.

Nthite and Worku (2019) have found that this task of referral has been made considerably easy by the use of social media platforms and applications for marketing, networking and the promotion of new services, goods and products to local and international markets. This shows that it pays off to be honest to customers and adhere to the basic principles of business ethics. Rhodes, Munro, Thanem and Pullen (2020) have shown that the adoption and promotion of CSR guidelines leads to favourable recommendation and referral by satisfied customers locally and internationally. The adoption and promotion of CSR guidelines and principles is a proven and tested method of retaining satisfied customers and clientele (Shayganmehr, Kumar, Garza-Reyes & Moktadir, 2021).

South African legislation requires entrepreneurs and marketers to abide by CSR guidelines and ethical principles that are stipulated in the South African Consumer Protection Act of 2008 (Act no. 68 of 2008). Marivate (2014) has shown that awareness about CSR guidelines and principles is fairly low among emerging owners and operators of SMMEs in Gauteng Province. According to Nthite and Worku (2019), the lack of awareness about CSR guidelines and principles is especially low among nascent or novice entrepreneurs, retailers and marketers operating in townships and rural locations. There is a need for promoting awareness about the potential benefits of adhering to basic ethical guidelines and principles as well as the basic rights of consumers. The authors have shown that consumers are often taken advantage of by scrupulous retailers, marketers and business operators. The South African Consumer Protection Act is based on CSR principles. The Act discourages the conduct of business in bad faith. The Act allows unsuspecting and ill-informed consumers to get out of unethical business deals and transactions that are provided to unsuspecting customers by scrupulous retailers, marketers and business operators. One key aspect of business ethics is that the consumer must be duly informed and cautioned about shortcomings, side effects and limitations that are inherent in goods, services and products that are provided to customers. Withholding such valuable information from unsuspecting customers is unethical and punishable by South African Law.

Based on a 5-year-longitudinal study conducted in the Greater Tshwane geographical region, Marivate (2014) has found that there is a need for promoting adherence to basic CSR guidelines and principles among emerging businesses in Gauteng Province. This need is especially paramount in SMMEs that operate in South African townships and rural locations. The aim of study was to assess and evaluate the extent to which emerging business operators comply with basic CSR guidelines and principles in the course of conducting business on a day-to-day basis.

Literature review

Marivate (2014), Khale and Worku (2015) and Nthite and Worku (2019) have shown that there is a significant potential benefit in promoting adherence to the basic principles of corporate social responsibility (CSR) among emerging owners and operators of SMMEs. The authors have found

that there is a statistically significant association between viability of businesses and adequate adherence to the basic guidelines and principles of CSR. Michaelson (2021) has shown that the ability of businesses to provide ethically sound services to customers is significantly and positively associated with the degree to which CSR guidelines and principles are complied with. Marivate (2014) has shown that awareness about CSR guidelines and principles is fairly low among owners and operators of SMMEs in Gauteng Province. Burton and Sinnicks (2021) have shown that complying with business ethics enables emerging businesses to win the loyalty of customers easily. Loyalty is a result of the ability to provide good services to customers. Happy customers would be very happy to recommend a service provider who has made them happy to their friends and family. Ermasova (2021) has shown that the power of social media platforms is ideal for promoting good referrals and recommendations efficiently. Michaelson (2021) has shown that the ability to adhere to basic ethical principles and guidelines is a reliable predictor of trustworthiness among retailers, marketers, entrepreneurs and service providers. Kristjansson (2021) has shown that trustworthiness among retailers leads to favourable recommendation and referral by satisfied customers both locally and internationally. In order for entrepreneurs to benefit from the power of social media platforms, they need to win over customers by way of providing them with ethically sound business and retail services consistently. Eendenich and Trapp (2020) have shown that proper auditing, accounting and respecting consumer protection Acts is a reliable indicator of adherence to basic principles of business ethics. There is a need for studies that could show the extent to which emerging SMMEs adhere to basic business ethics principles and guidelines. The purpose of study was to make a valuable contribution to the literature by way of collecting empirical data from emerging business enterprises in various geographical regions of Gauteng Province.

Ronaghi and Mosakhani (2021) have shown that there is a statistically significant relationship between the adoption of CSR principles and social sustainability. The study conducted by Shadnam, Bykov and Prasad (2021) morality, empathy to customers and business ethics are highly valuable for winning over and retaining customers in all economic sectors. The basic finding is that it is possible to win and retain happy customers by showing adequate commitment and respect for the fundamental principles of CSR, business ethics, personal integrity, honesty and morality. Trevino and Nelson (2021) have suggested basic guidelines that need to be followed by all business owners and operators. These guidelines are closely associated with the basic principles of CSR, morality, personal integrity, honesty to customers, and professional respect for the field of entrepreneurship. By being honest and committed to customers, it is possible to use them as marketing agents locally and internationally.

Cassels and Lewis (2019) have shown that compliance with the basic principles of corporate social responsibility (CSR) begins with the successful adoption of ethical business principles and morality. CSR guidelines enable business owners and operators to have empathy for consumers at all times. Bell, Winchester and Wray-Bliss (2020) have shown that promoting the successful adoption of business ethics principles and guidelines is a key requirement for protecting the general public from scrupulous entrepreneurs in all parts of the world. According to Saunila, Rantala, Ukko and Havukainen (2019), it is the duty and responsibility of local and national governments and municipalities to actively promote the adoption of basic business ethics principles in all registered business enterprises. DeTienne, Ellertson, Ingerson and Dudley (2021) have shown that morale development is highly helpful for ensuring adequate compliance in all business enterprises.

Objectives of study

The overall aim of research was to critically examine the extent to which emerging businesses in Tshwane are adequately aware of corporate social responsibility (CSR) guidelines and principles. The specific aim of research was to identify key predictors of adequate adherence to the basic guidelines and principles of CSR in emerging business enterprises.

Methods and materials of study

An exploratory, descriptive and cross-sectional research design (Babbie, 2020) was chosen for the survey. The survey was based on a stratified random sample of size 420 SMMEs in the Greater Tshwane geographical region of Gauteng Province in South Africa. The degree of awareness about CSR guidelines and principles was measured by using a matrix of indicators defined by Amor-Esteban, Galindo-Villardón and García-Sánchez (2020). Stratified random sampling (Levy & Lemeshow, 2013) was used for selecting 420 SMMEs from the various geographical regions of the Greater Tshwane geographical region of Gauteng Province. Economic sector was used for stratifying businesses. Univariate, bivariate and multivariate analysis of data sets was performed by using statistical procedures such as frequency tables, Pearson's chi-square tests of association (Westfall and Arias, 2020), two-sample tests on proportions (Washington, Karlaftis, Mannering and Anastasopoulos, 2020), ordered probit regression (Hosmer and Lemeshow, 2013) and structural equations modelling (Shipley, 2016).

Results of data analyses

Table 1 displays a summary of descriptive findings of study. The table shows that the degree of awareness about CSR guidelines and principles among owners and operators of the 420 SMMEs selected for the study was fairly robust at 87.86% by the standards of Amor-Esteban, Galindo-Villardón and García-Sánchez (2020). About 89% of businesses were profitable. The percentage of respondents who were not aware of CSR guidelines and principles by the standards of Amor-Esteban, Galindo-Villardón and García-Sánchez (2020) was fairly modest at 12.14%. About 74% of respondents were actual owners of businesses, whereas about 26% of respondents were employed managers of businesses. The most prevalent age category of respondents was the age category 30 to 39 years of age at about 59%. The least prevalent age category of respondents was the age category 50 to 59 years at about 6%. About 53% of respondents had diplomas as their highest level of formal academic qualification. The percentage of respondents with Master's degrees or above was about 5%. Businesses were by and large, owned and operated by men (68.10%) in comparison with women (31.90%). About 41% of businesses were operated for 1 to 3 years at the time of data collection. The percentage of businesses operated for 11 years or longer was about 21%. The percentage of businesses operated for less than 12 months was just under 16%. About 19% of businesses employed 2 or fewer people. About 46% of businesses employed 3 to 5 people. Just under 10% of businesses employed 21 or more people.

Table 1: General characteristics of respondents (n=420)

Variable of study	Number (Percentage)
Awareness about CSR guidelines by the standards of Amor-Esteban, Galindo-Villardón and García-Sánchez (2020)	Adequate: 369 (87.86%) Inadequate: 51 (12.14%)
Profitability of business	Yes: 373 (88.81%) No: 47 (11.19%)
Status of respondent in business	Owner of business: 311 (74.05%) Employed manager: 109 (25.95%)
Age category of respondent	Less than 30 years: 34 (8.10%) 30 to 39 years: 248 (59.05%) 40 to 49 years: 113 (26.90%) 50 to 59 years: 25 (5.95%)
Level of formal education of respondents	Certificate or less: 79 (18.81%) Diploma: 221 (52.56%) Bachelor's degree: 97 (23.10%) Above Bachelor's degree: 23 (5.48%)
Gender	Male: 286 (68.10%) Female: 134 (31.90%)
Duration of operation of business	Less than a year: 66 (15.71%) 1 to 3 years: 174 (41.43%) 4 to 6 years: 67 (15.95%) 6 to 10 years: 25 (5.95%) 11 years or more: 88 (20.95%)
Number of employees working in business	2 or fewer: 78 (18.57%) 3 to 5: 194 (46.19%) 6 to 10: 38 (9.05%) 11 to 20: 69 (16.43%) 21 or more: 41 (9.76%)

Table 2 shows the economic sectors of the 420 SMMEs in the study. The table shows that clothes, textile or footwear businesses account for 13.33% of businesses. Minimarkets account for just under 11% of businesses. Fast food outlets account for just above 5% of businesses. Safety and security services account for just above 3% of businesses.

Table 2: Economic sectors in which SMMEs operate (n=420)

Economic sector of business enterprise	Number (Percentage)
Clothes, textile or footwear	56 (13.33%)
Mini-market shop	46 (10.95%)
Fast food outlet	22 (5.38%)
General retail trading	19 (4.52%)
Food and dairy products	18 (4.29%)
Information communication technology services	17 (4.05%)
Safety and security services	14 (3.33%)
Secretarial services	14 (3.33%)
Financial services	13 (3.10%)
Restaurant	13 (3.10%)
Agricultural and farm products	12 (2.86%)
Mining and exploration	11 (2.62%)
Real estate	11 (2.62%)
Stationeries shop	11 (2.62%)
Furniture and appliances	10 (2.38%)
Hairdresser's shop	10 (2.38%)
Spare parts for cars	10 (2.38%)
Manufacturing services	10 (2.38%)
Construction	9 (2.14%)
Bed & Breakfast	8 (1.90%)
Attorney services	8 (1.90%)
Academic services	6 (1.43%)
Health care services	5 (1.19%)
Building materials shop	5 (1.19%)
Labour brokering	5 (1.19%)
Butchery outlet	4 (0.95%)
Electrical installations and maintenance	4 (0.95%)
Import and export trading	4 (0.95%)
Liquor store	4 (0.95%)
Consulting services	4 (0.95%)
Medical services	3 (0.71%)
Non-Governmental Organisation (NGO)	3 (0.71%)
Film and television services	3 (0.71%)
Telephone services	3 (0.71%)
Tourism	3 (0.71%)
Used cars	3 (0.71%)
Pharmacy or drug store	3 (0.71%)
Design and architecture	2 (0.48%)
Book shop	2 (0.48%)
Leisure and entertainment	2 (0.48%)

Furniture removal	2 (0.48%)
Communication and media services	2 (0.48%)
Optometry	2 (0.48%)
Religious services	2 (0.48%)
Tailor	2 (0.48%)

Table 3 provides a comparison between two groups of businesses. Group 1 consists of 369 businesses (87.86%) that were adequately aware of CSR guidelines by the standards of Amor-Esteban, Galindo-Villardón and García-Sánchez (2020). Group 2 consists of 51 businesses (12.14%) that were not adequately aware of CSR guidelines by the same standards. The table shows that the two groups of businesses differ significantly with regards to key variables of study. Businesses that are aware of CSR guidelines are operated by respondents who are relatively more educated, older in age and well experienced in conducting business. Such businesses are operated mostly by men, and employ relatively more people.

Table 3: Comparison of businesses with regards to awareness about CSR guidelines (n=420)

Variable comparison	Businesses that are aware of CSR guidelines (n=369)	Businesses that are not aware of CSR guidelines (n=51)
Profitability of business	Yes: 84% No: 16%	Yes: 66% No: 34%
Status of respondent in business	Owner of business: 76% Employed manager: 24%	Owner of business: 58% Employed manager: 42%
Age category of respondent	Less than 30 years: 7% 30 to 39 years: 58% 40 to 49 years: 27% 50 to 59 years: 8%	Less than 30 years: 19% 30 to 39 years: 64% 40 to 49 years: 13% 50 to 59 years: 4%
Level of formal education of respondents	Certificate or less: 16% Diploma: 48% Bachelor's degree: 28% Above Bachelor's degree: 8%	Certificate or less: 62% Diploma: 26% Bachelor's degree: 11% Above Bachelor's degree: 1%
Gender	Male: 89% Female: 11%	Male: 51% Female: 49%
Duration of operation of business	Less than a year: 4% 1 to 3 years: 8% 4 to 6 years: 19% 6 to 10 years: 26% 11 years or more: 43%	Less than a year: 41% 1 to 3 years: 33% 4 to 6 years: 10% 6 to 10 years: 9% 11 years or more: 7%
Number of employees working in business	2 or fewer: 9% 3 to 5: 12% 6 to 10: 18% 11 to 20: 22% 21 or more: 39%	2 or fewer: 66% 3 to 5: 6% 6 to 10: 8% 11 to 20: 9% 21 or more: 11%

Table 4 displays 6 variables that are significantly associated with awareness about CSR guidelines in SMMEs. All 6 variables are highly significant at the 5% level of significance. The results are obtained by performing two-by-two tests of associations from Pearson's chi-square tests of association (Westfall & Arias, 2020).

Table 4: Results from Pearson's chi-square tests of associations (n=420)

Factors that are significantly associated with adequate awareness about CSR guidelines	Observed chi-square value	P-value
Profitability of business operation	14.3069	0.0000
Duration of business operation	10.0987	0.0000
Ownership of business	9.1143	0.0000
Gender of business operator	7.1143	0.0000
Age category of business operator	4.5274	0.0000
Economic sector of business operation	3.8819	0.0000

The six variables of study identified in Table 4 were used for identifying and quantifying the top 3 influential predictors of awareness about CSR guidelines. This was done by using ordered probit regression analysis (Hosmer & Lemeshow, 2013). The result showed that awareness about CSR guidelines was significantly influenced by 3 factors. These 3 factors were profitability of business operation, the duration of business operation, and ownership of business. Regression coefficients, P-values and 95% confidence intervals are provided in Table 5.

Table 5: Results from ordered probit regression analysis (n=420)

Influential predictors of adequate awareness about CSR guidelines	Regression coefficient	P-value	95% confidence interval
Profitability of business operation	5.38	0.0000	(4.66, 6.73)
Duration of business operation	4.72	0.0000	(3.99, 6.14)
Ownership of business	2.98	0.0000	(2.02, 4.68)

Structural Equations Modelling (SEM) was used for identifying the most influential predictors of awareness about CSR guidelines (Shipley, 2016). Cronbach Alpha coefficients were obtained for each one of the 3 variables of study used for data analysis. The magnitudes of all 3 Cronbach

Alpha coefficients were larger than 0.75 in magnitude. This finding confirmed that the three variables could be used for performing structural equations modelling (SEM).

Table 6: Cronbach Alpha coefficients (n=420)

Predictor of adequate awareness about CSR guidelines	Cronbach's Alpha coefficient	Number of items
Profitability of business operation	0.795	5
Duration of business operation	0.789	5
Ownership of business	0.772	5

In the course of performing structural equations modelling, the degree of trustworthiness of the fitted regression model was ensured by using commonly used goodness-of-fit tests. These tests were the Adjusted Goodness of Fit Index (AGFI) statistic, the Tucker Lewis Index (TLI), the Comparative Fit Index (CFI), the Standardised Root Mean Square Error of Approximation (SRMSEA), and the Coefficient of Determination (CD).

Regression coefficients were estimated by using Maximum Likelihood Estimators (MLE) estimators. In this regard, the Observed Information Matrix (OIM) statistic, which is an MLE estimator, was used. Furthermore, the Akaike Information Criterion (AIC) and the Bayesian Information Criterion (BIC) were estimated in order to compare the fitted model with the true model. AIC and BIC values were fairly similar. Values of AIC and BIC were both small in magnitude. Values of CFI were the same as values of TLI, and were fairly close to 1. That is, CFI = TLI = 0.97. AIC = 31.002. BIC = 32.314. SRMSEA = 0.0221 < 0.05. CD = 0.7737 = 77.37%. These estimates confirmed that the fitted model fitted the actual data quite well.

Table 6: Results obtained from Structural Equations Modelling (n=420)

Predictor of awareness about CSR guidelines	Coefficient	Z-statistic	P-value	OIM Std. Err
Profitability of business operation	5.39	14.08	0.0000	0.0125
Duration of business operation	4.73	12.57	0.0000	0.0128
Ownership of business	2.99	9.99	0.0000	0.0135
Constant term	1.28	1.73	0.0114	1.1613

Discussion of results

The main result obtained from the research is that 369 of the 420 businesses in the study (87.86%) were adequately aware of CSR guidelines and principles, whereas the remaining 51 of the 420 businesses (12.14%) were not adequately aware of CSR guidelines and principles. The

results showed that the adoption of CSR guidelines and principles was significantly influenced by profitability of business operation, the duration of business operation and ownership of business. Businesses that were operated by respondents who were adequately aware of CSR guidelines and principles were operated by entrepreneurs who were relatively more educated, older in age and well experienced in conducting business. Such businesses were operated mostly by men, and employed 3 or more employees in their businesses. The study has shown that the adoption of CSR guidelines and principles is highly beneficial for fostering profitability and viability in emerging business enterprises.

Conclusion

In light of findings obtained from the research, it is highly prudent to promote awareness about corporate social responsibility (CSR) guidelines and principles in emerging SMMEs operating in townships and rural locations of Gauteng Province. The study has shown that the adoption of CSR guidelines and principles is highly beneficial for ensuring sustained growth and profitability in emerging SMMEs.

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