Análisis de las prácticas de la responsabilidad social empresarial de las micro y pequeñas empresas de Puerto Vallarta, Jalisco

Analysis of corporate social responsibility practices of micro and small businesses in Puerto Vallarta, Jalisco

Análise das práticas de responsabilidade social corporativa de micro e pequenas empresas em Puerto Vallarta, Jalisco

Manuel Ernesto Becerra Bizarrón
Universidad de Guadalajara, Centro Universitario de la Costa, México
manuel.becerra@academicos.udg.mx
https://orcid.org/0000-0002-1673-1479

Resumen

Este estudio examina la adopción de prácticas de Responsabilidad Social Empresarial (RSE) en micro y pequeñas empresas (MIyPES) de Puerto Vallarta, Jalisco. El objetivo principal fue analizar la implementación de RSE en tres áreas: social, económica y medioambiental. Utilizando un enfoque correlacional y no experimental, los datos fueron recolectados a través de encuestas a 432 administradores, propietarios y gerentes. Los datos se analizaron con la utilización del software SPSS y el programa AMOS para llevar a cabo análisis factoriales tanto exploratorios como confirmatorios. Los resultados indicaron que el 60% de la varianza total fue explicada por tres factores claves, demostrando que las MIyPES que aplican prácticas de RSE mejoran sus relaciones tanto con los empleados como con la comunidad. Además, la implementación de RSE también incrementa su sostenibilidad y competitividad en el sector. El análisis de fiabilidad mostró altos niveles de consistencia interna, con valores de 0.933, 0.910 y 0.853 para las dimensiones social, económica y medioambiental, respectivamente. El estudio confirma que la incorporación de RSE en las políticas y planes estratégicos de las MIyPES no solo es un compromiso ético, sino una estrategia que refuerza el rendimiento empresarial.

Palabras clave: Social, medioambiental, económica, empresas.

Abstract

This study examines the adoption of Corporate Social Responsibility (CSR) practices in micro and small enterprises (MyPES) in Puerto Vallarta, Jalisco. The main objective was to analyze the implementation of CSR in three areas: social, economic, and environmental. Using a correlational and non-experimental approach, data was collected through surveys with 432 administrators, owners, and managers. The data was analyzed using SPSS software and the AMOS program to perform both exploratory and confirmatory factor analyses. The results indicated that 60% of the total variance was explained by three key factors, demonstrating that MyPES applying CSR practices improve their relationships with both employees and the community. Furthermore, the implementation of CSR also enhances their sustainability and competitiveness in the sector. The reliability analysis showed high levels of internal consistency, with values of 0.933, 0.910, and 0.853 respectively for the social, economic, and environmental dimensions. The study confirms that the incorporation of CSR into the strategic policies and plans of MyPES is not only an ethical commitment but also a strategy that strengthens business performance.

Keywords: Social, environmental, economic, enterprises.

Resumo

Este estudo examina a adoção de práticas de Responsabilidade Social Empresarial (RSE) em micro e pequenas empresas (MyPES) de Puerto Vallarta, Jalisco. O principal objetivo foi analisar a implementação da RSE em três áreas: social, econômica e ambiental. Utilizando uma abordagem correlacional e não experimental, os dados foram coletados por meio de questionários com 432 administradores, proprietários e gerentes. Os dados foram analisados com a utilização do software SPSS e do programa AMOS para realizar análises fatoriais tanto exploratórias quanto confirmatórias. Os resultados indicaram que 60% da variância total foi explicada por três fatores principais, demonstrando que as MyPES que aplicam práticas de RSE melhoram suas relações tanto com os funcionários quanto com a comunidade. Além disso, a implementação da RSE também aumenta sua sustentabilidade e competitividade no setor. A análise de confiabilidade mostrou altos níveis de consistência interna, com valores de 0,933, 0,910 e 0,853 para as dimensões social, econômica e ambiental, respectivamente. O estudo confirma que a incorporação da RSE nas políticas e nos planos estratégicos das MyPES não é apenas um compromisso ético, mas também uma estratégia que reforça o desempenho empresarial."

Introduction

In recent times, Corporate Social Responsibility (CSR) has gained notable relevance in the business environment, especially among micro and small enterprises (MSEs). Although there are limitations in resources, these organizations have begun to see CSR not only as an ethical duty, but also as an essential strategy to ensure their sustainability and competitiveness in an increasingly challenging market (Fonseca et al., 2020; Chin-Hung , 2022; Holguín Ávila et al., 2023; Mapiye Dube & Chang, 2020). The implementation of actions linked to CSR allows MSEs to contribute significantly to social and economic growth in the areas where their communities operate, broadening their focus beyond mere financial objectives. This has generated a growing interest in integrating these practices into their business models (Magrizos et al., 2021; Herrero & Gómez-Mejía, 2024).

The increased interest in CSR among MSMEs is due, in part, to the obligation to meet social and regulatory demands, as well as the desire to strengthen their long-term competitiveness (Rubio-Andrés et al., 2023; Rashiti & Skenderi, 2023). However, the effective implementation of CSR in these companies is not free of challenges, such as a lack of resources and a limited understanding of the strategic value of these practices (Holguín Ávila et al., 2023). In the case of Ecuador, for example, MSMEs have begun to adopt CSR practices, although mostly focused on philanthropic and charitable activities, due to the perception of high costs and a limited understanding of CSR as a comprehensive strategy (Holguín Ávila et al., 2023).

Despite the growing recognition of the benefits of CSR, many MSMEs face considerable barriers to its effective adoption and implementation (Fonseca et al., 2020; Quiddi & Habba, 2023). These barriers include a shortage of financial resources and a lack of clear policies supporting and promoting sustainable practices. In Morocco, for example, family-owned MSMEs often implement CSR practices informally, influenced more by family values than by a structured business strategy, which limits their impact on the sustainability and competitiveness of these companies (Quiddi & Habba, 2023).

This study is crucial because it focuses on examining the best CSR practices in MSMEs, paying particular attention to the social, environmental, and economic dimensions (Rashiti & Skenderi, 2023; Tiep Le & Nguyen, 2021). The research will not only enrich

academic knowledge but also offer practical guidance to improve the sustainability and competitiveness of MSMEs, particularly in emerging markets. Furthermore, CSR has proven to be an effective strategy to deal with economic crises and ensure long-term sustainability, as observed in Greece during the Eurozone crisis (Magrizos et al., 2021).

The theoretical framework of this study is based on stakeholder theory and social capital theory (Cheffi et al., 2021; Herrero & Gómez-Mejía, 2024). These theories postulate that organizations have an obligation to take into account the interests of all those involved and that the relationships built through CSR can be decisive in improving long-term sustainability and competitiveness (Noorlailie et al., 2021). Furthermore, key dimensions of CSR (social, environmental, and economic) are essential in order to measure the impact and efficiency of CSR actions in various business contexts (Fonseca et al., 2020; Khurana et al., 2023).

In this sense, agency theory and resource theory agree that companies that implement CSR practices and strengthen their governance structures gain a competitive advantage, which is reflected in their financial performance. Companies in emerging economies, such as those studied by Correa-García and Vásquez-Arango (2020) and Wilches Segovia et al. (2020), can use this theoretical integration to better position themselves in the market and more effectively face the environmental and social challenges that are essential today for their long-term sustainability.

This article will examine three essential dimensions of CSR: (1) social practices, which include responsibility towards employees and the community (Mapiye Dube & Chang, 2020; Chin-Hung , 2022); (2) environmental practices, which focus on promoting ecological sustainability (Fonseca et al., 2020; Khurana et al., 2023); and (3) economic practices, which analyze how CSR can influence the financial performance and competitiveness of firms (Rashiti & Skenderi, 2023). The analysis of these dimensions will be conducted in the context of MSMEs in Puerto Vallarta, Jalisco, Mexico, providing a frame of reference for the effective implementation of CSR in settings such as Ecuador, Morocco, India, and England (Holguín Ávila et al., 2023; Quiddi & Habba, 2023; Khurana et al., 2023).

The main objective of this article is to offer an analysis of CSR best practices in MSMEs in Puerto Vallarta, Jalisco. This analysis will not only fill a lack of studies in the existing literature regarding the implementation of CSR in MSMEs, but will also provide a practical guide for entrepreneurs and managers who wish to effectively and sustainably integrate CSR into their business models (Noorlailie , 2021; Rosecká et al., 2023).

Materials and methods

This study is characterized by its correlational approach and non-experimental design, which implies that the variables were analyzed without being manipulated, respecting their natural conditions. A quantitative approach was adopted to obtain the data, through the use of surveys directed to administrators, owners and managers of SMEs in Puerto Vallarta, Jalisco. The sample included 432 entrepreneurs, whose perception was essential to obtain the required data.

Statistical Package for Social Sciences) version 27 was used , which allowed a series of analyses to be carried out, such as correlations and divergent analysis. The reliability of the data was also assessed and an exploratory factor analysis was carried out. Likewise, the Analysis of Moment Structures (AMOS) software version 25 was used to carry out a confirmatory analysis, in order to ensure that the proposed model was adequate. The questionnaire applied was structured in three dimensions: economic, environmental and social. It contains 40 items in total and a Likert scale was used that varied between 1 (totally disagree) and 5 (totally agree) as shown in Table 1.

Table 1. *Dimensions of Corporate Social Responsibility*

CSR dimension	Number of questions
Social	1 - 15
Economic	16 - 26
Environmental	27 - 40

Source: Own elaboration

The study focused on assessing both convergent and divergent validity. Convergent validity refers to the favorable relationship between the reviewed assessments, suggesting that they both measure the same dimension . In contrast, Hogan (2004) stated that divergent validity refers to the absence of significant correlation between the tests, suggesting that they measure different processes. In order to ensure the validity of the scale used, emphasis was placed on convergent validity, which shows the level to which two indicators of a given concept are correlated and accurately represent that concept. Throughout this procedure, 20 items with low correlation coefficients were discarded, leading to a more refined final analysis, as detailed in Figure 1.

Figure 1. Correlation of items according to SPSS version 27 analysis

	S8	S9	S10	S14	E1	E2	E3	E4	E5	E6	E7	E8	I1	I2	I3	I4	I5	I7	I8	I11
S8	1																			
S9	.381**	1																		
S10	.400**	.375**	1																	
S14	.438**	.460**	.386**	1																
E1	.267**	.379**	.310**	.358**	1															
E2	.215**	.221**	.236**	.275**	.602**	1														
E3	.250**	.314**	.344**	.319**	.687**	.516**	1													
E4	.104*	.275**	.235**	.252**	.483**	.471**	.480**	1												
E5	.253**	.289**	.291**	.310**	.783**	.486**	.578**	.434**	1											
E6	.273**	.294**	.280**	.321**	.792**	.571**	.600**	.452**	.695**	1										
E7	.286**	.371**	.341**	.407**	.763**	.495**	.585**	.456**	.635**	.636**	1									
E8	.281**	.335**	.313**	.349**	.689**	.420**	.526**	.363**	.549**	.588**	.574**	1								
I1	.214**	.375**	.288**	.347**	.567**	.473**	.523**	.379**	.430**	.477**	.502**	.480**	1							
I2	.131**	.248**	.230**	.233**	.424**	.263**	.317**	.321**	.350**	.315**	.374**	.312**	.435**	1						
I3	.170**	.286**	.293**	.265**	.549**	.348**	.446**	.361**	.465**	.517**	.491**	.502**	.562**	.432**	1					
I4	.150**	.234**	.217**	.258**	.464**	.307**	.440**	.407**	.395**	.390**	.433**	.311**	.418**	.415**	.492**	1				
I5	0	.223**	.187**	.208**	.396**	.275**	.364**	.319**	.250**	.280**	.342**	.281**	.411**	.390**	.459**	.519**	1			
I7	.200**	.333**	.251**	.361**	.628**	.484**	.517**	.334**	.518**	.594**	.544**	.527**	.532**	.441**	.514**	.402**	.350**	1		
I8	.306**	.343**	.312**	.373**	.730**	.535**	.601**	.436**	.584**	.665**	.641**	.549**	.541**	.354**	.495**	.400**	.378**	.652**	1	
I11	.279**	.303**	.376**	.303**	.508**	.366**	.451**	.312**	.417**	.461**	.430**	.490**	.384**	.432**	.427**	.420**	.366**	.514**	.502**	1

Source: Prepared by the authors based on the results obtained by SPSS version 27.

To assess reliability, defined as the consistency between measurements of a variable, the Cronbach coefficient was used, both in its total version and by item, in order to measure said consistency. A value greater than 0.70 was established as acceptable in both cases. The general alpha coefficient yielded a value of 0.933 for the social construct, 0.910 for the economic construct, and 0.853 for the environmental construct, which is considered satisfactory (see Table 2).

Table 2. Reliability analysis by dimension (Cronbach's alpha)

Reliability statistics		
	Cronbach's alpha	No. of Items
Social	0.933	4
Economic	0.910	8
Environmental	0.853	8

Source: Prepared by the authors based on the results obtained by SPSS version 27.

Results

An exploratory factor analysis was carried out with the aim of simplifying the information contained in the original variables, reducing them to a smaller set of theoretical dimensions, without losing a large amount of information. This allowed obtaining a clearer, easier to interpret factor structure (Hair et al., 2010).

The Sampling Adequacy Measure (SAM) was used to analyze the degree of correlation between the variables and determine the convenience of performing a factor analysis. Following the established guidelines, values of .80 are considered high, .70 average, and .60 low. In addition, the sphericity test was considered, which is significant when the correlations are adequate and have a p value < .005 (Hair et al., 2010). In this study, a SAM of .948 was obtained, which indicates a high sampling adequacy and significance at a level of .000 (see table 3).

A principal component analysis was also performed, which revealed that more than 60% of the variance was explained, which is a criterion commonly considered adequate in the field of social sciences (Hair et al., 2010). In particular, the results indicated that 60.31% of the total variability is represented by three principal factors, each of which has an eigenvalue greater than 1, as shown in Table 4.

Table 3. Measures of sampling adequacy and Bartlett's test of sphericity

Kaiser-Meyer-Olkin measure of sampling adequacy		.948
Bartlett's test of sphericity	Approx. Chi-square	4935.564
	gl	190
	Next.	<.001

Source: Prepared by the authors based on the results obtained by SPSS version 27.

Table 4. Total variance explained

Component	Total	% of variance	% accumulated
1	9.225	46.125	46.125
2	1.488	7.442	53,567
3	1.149	5.747	60.314

Source: Prepared by the authors based on the results obtained by SPSS version 27.

The factorial rotation carried out using the varimax method allows us to clearly visualize how the items are significantly grouped into a single factor, without any item having significant loads on more than one of these factors (see Table 5).

Table 5. Rotated component matrix

	Component		
	Economic	Environmental	Social
P8			.818
P9			.678
P10			.719
P14			.445
P16	.839		
P17	.721		
P18	.697		
P19	.572		
P20	.786		
P21	.826		
P22	.745		
P23	.665		
P27		.547	
P28		.693	
P29		.624	
P30		.704	
P31		.790	
P33	.581		
P34	.731		
P37		.452	

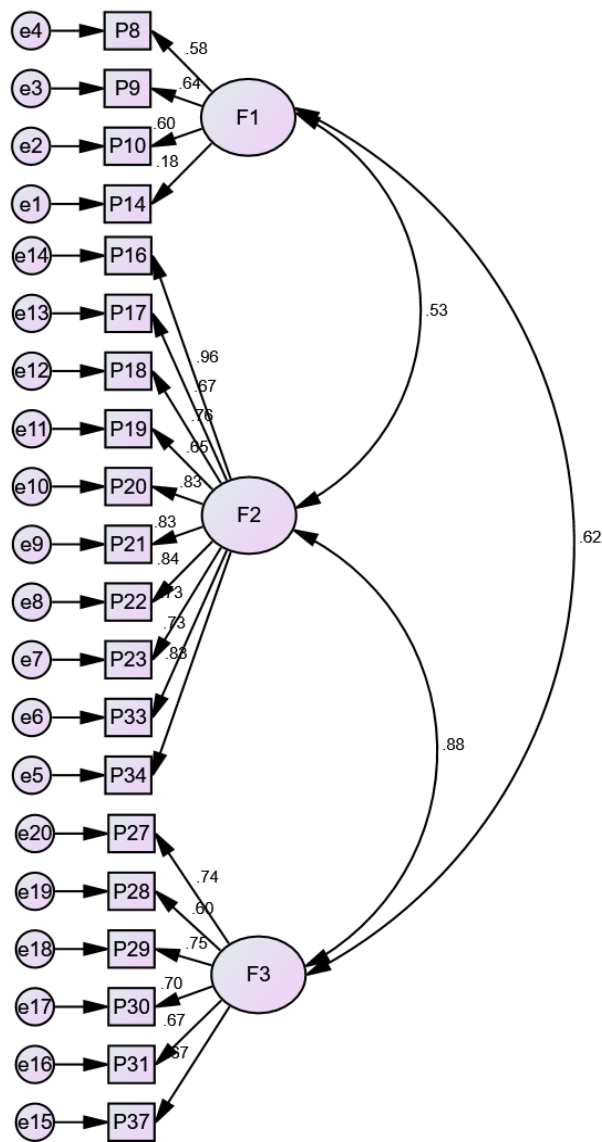Source: Prepared by the authors based on the results obtained by SPSS version 27.

Table 5 shows that the final 20 items were distributed into three groups or factors. Of these, 10 items belong to the economic factor, 6 items to the environmental factor, and 4 items to the social factor. It is important to mention that, despite applying exploratory factor analysis (EFA), the original theoretical constructs remained unchanged, which means that the three dimensions initially proposed were retained: economic, environmental, and social. As a final result, 20 items were retained out of the 40 that were originally included, as detailed in Table 1.

Confirmatory factor analysis (CFA) is used to fill any gaps identified in exploratory factor analysis, allowing for the validation of correlations and the adjustment of the proposed model. This method uses various indicators to assess the suitability of the model, thereby determining a confirmatory solution for the proposed factors, something that cannot be obtained with methods such as traditional factor analysis or principal component analysis. The graphical presentation of the CFA is done through a path diagram, where the items are represented by rectangles and the common factors are represented by ellipses. The one-way

arrows indicate the relationships between the items and said factors, while the two-way arrows indicate the correlations existing between the different factors that may be common (Joreskog, 1996). The results of the first Confirmatory Factor Analysis (CFA) applied to the dimensions of corporate social responsibility are represented in Figure 2.

Figure 2. *Items of exploratory factor analysis*

Source: Prepared by the authors based on the results obtained from AMOS version 25.

To determine the final model, statistical criteria were used as detailed in Table 6. In the first adjustment run, two of the criteria showed low values and did not reach the level required to be accepted. For this reason, four additional adjustment runs were carried out, fine-tuning the goodness-of-fit measures until better results were obtained.

Table 6. Fit indices in different runs of the confirmatory model

Fit analysis	Goodness of fit index			Root mean square error of approximation	Adjustment
	CMIN/DF <=2	GFI >=.90	AGFI >=90	RMSEA <=.05	
Analysis 1	2.57	.90	.875	.06	Does not comply
Analysis 2	2.5	.90	.88	.05	Does not comply
Analysis 3	2.48	.91	.89	.05	Does not comply
Analysis 4	2.49	.91	.9	.05	Tight

Source: Prepared by the authors based on the results obtained from AMOS version 25.

The covariances of the standardized residuals were reviewed, establishing as a condition that all items had values lower than 2.58. If this criterion was not met, the item was discarded from the model. To improve the fit of the model, three rounds of adjustment were carried out, eliminating in each of them the item that presented the highest coefficient in the analysis. The questions that were excluded corresponded to numbers 14, 8 and 33, with coefficients of 5.83, 3.68 and 3.068, respectively. As a final result, 17 items remained that showed coefficients within acceptable limits, all less than 2.58 in analysis 4 (see table 7). Additionally, the goodness of fit indices confirmed that the model met the generalization criteria, according to the thresholds suggested by Hair et al. (2010).

**Table 7.** Covariance of standardized residuals in the adjustment rounds

	Analysis 1	Analysis2	Analysis 3	Analysis 4
P27	3.439	2.334	2.272	2.341
P28	2.834	1.989	1.836	0.84
P29	2.758	2.035	1,782	1.429
P30	3.41	2.024	1.797	1.351
P31	3.228	2.707	1.884	1.496
P37	3.597	2.279	2.169	2.153
P16	0.802	0.522	0.447	0.443
P17	4.102	2.176	2.151	2.463
P18	2.29	0.98	0.863	0.919
P19	4.332	3.245	2.15	1.491
P20	1.879	1.037	1.035	0.908
P21	1.712	1.011	1.123	1.323
P22	1.117	0.391	0.411	0.414
P23	2.022	1,573	1,573	1.863
P33	5.658	3.351	**3.068**	----------
P34	1.819	0.944	0.943	0.992
P8	4.359	**3.68**	------------	------------
P9	1,764	1,527	1.465	1.354
P10	2.665	2.069	2.069	2.019
P14	**5.839**	-------------	--------------	--------------

Source: Prepared by the authors based on the results obtained from AMOS version 25.

Figure 3 presents the loading relationships between each item and its assigned factor, presenting loadings above 0.5, which shows the correlation of each question with its respective dimension, as well as a strong positive correlation between each factor.

For their part, the covariances of the standardized residuals indicate that the coefficients corresponding to all items are below the limit of 2.58, as can be seen in Table 7.

Figure 3. *Factor loading analysis*
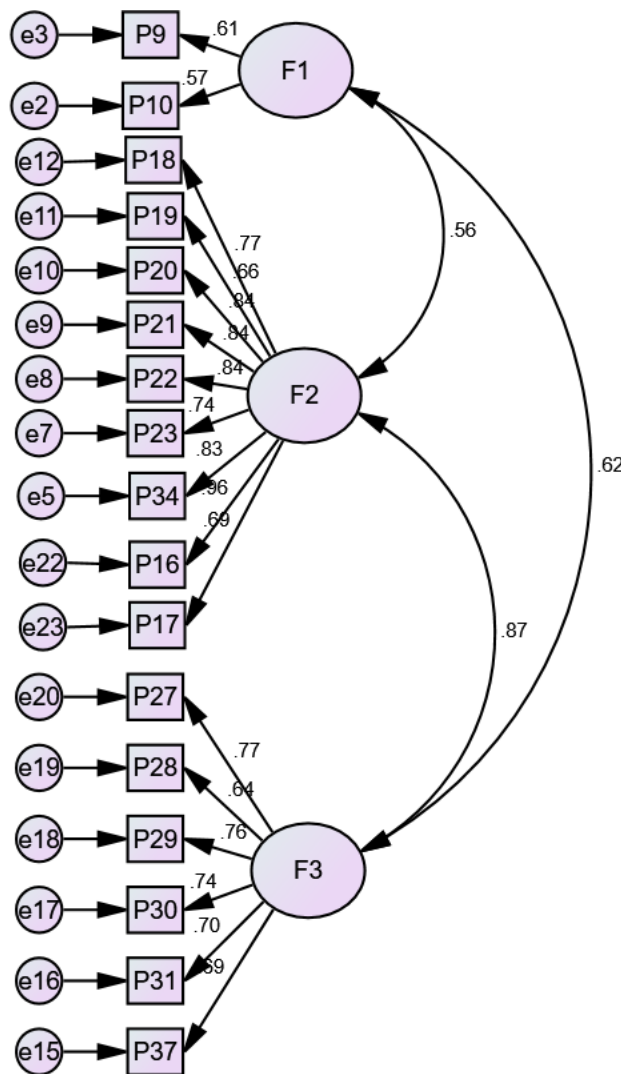
Source: Prepared by the authors based on the results obtained from AMOS version 25.

Discussion

The results of this study show that MSMEs in Puerto Vallarta are making significant progress in adopting CSR practices, highlighting the relevance of these actions not only from an ethical perspective, but also as a strategic resource to improve their competitiveness. Companies that have integrated CSR into their operations show a greater commitment to their employees and the community, which is in line with previous research suggesting that these practices improve business performance (Mapiye Dube & Chang, 2020). However, this study differs by focusing on a tourist region and on smaller companies, highlighting how these organizations, despite their resource limitations, have managed to adopt sustainable initiatives that positively impact their environment.

In theoretical terms, the results reinforce the stakeholder theory to promote cooperation among stakeholders (Durrani, 2024) , which shows that MSMEs that implement CSR are able to balance the interests of various groups (Bustamante, 2024), which not only strengthens their external relationships, but also the social capital of companies (Hebo, 2024), an essential aspect for their long-term sustainability (Cheffi et al., 2021). On a practical level, this study offers valuable recommendations for both entrepreneurs and public policy makers, as it suggests that CSR can not only improve the image and reputation of companies, but also generate operational efficiencies and reduce costs, as seen in previous research (Fonseca et al., 2020; Nasir, 2022).

However, as this is a cross-sectional analysis, it is not possible to establish a causal relationship between CSR implementation and long-term business performance. In addition, the research focused on only one region, which could limit the generalizability of the results to other geographic areas with different economic and social conditions. It should also be noted that entrepreneurs' perceptions of CSR may not faithfully represent actual practices in their companies, which introduces the possibility of bias in the results obtained.

Conclusion

This study shows that MSMEs in Puerto Vallarta have begun to implement CSR practices, which is generating positive effects both in the communities and in the environmental and economic environment. Despite having limited resources, these companies have integrated CSR into their business strategies, which has allowed them not only to be more sustainable, but also to improve their competitiveness. These results are aligned with the objectives of the research, as they confirm that CSR, beyond being an ethical responsibility, can function as a key strategic tool for MSMEs.

One of the most notable contributions of this study lies in its focus on a tourist region. The study examines how these small companies, which typically face difficulties in adopting CSR, have managed to find solutions to overcome such barriers. This enriches the existing body of knowledge by offering a more focused view of CSR adoption in resource-limited contexts. Furthermore, from a theoretical perspective, the relevance of theories such as stakeholder and social capital is reinforced, providing new insights into how to apply these theories to smaller companies and emerging regions.

The practical implications of the results are significant, especially for business owners and public policy makers. The adoption of CSR practices not only contributes to improving the reputation of companies, but also makes them more competitive by optimizing the use of resources and strengthening relations with the community and other stakeholders. In social and economic terms, CSR has a direct influence on the quality of life of local communities, which in turn promotes sustainable development in Puerto Vallarta and other regions with similar characteristics.

However, the study also has some limitations. Because of the cross-sectional design, it is not possible to establish definitive causal relationships between CSR adoption and long-term business performance, which restricts the generalizability of these results to other sectors or regions. In addition, the study focused exclusively on companies in Puerto Vallarta, which may influence the applicability of the findings in other contexts. To address the current limitations, it is crucial that future research adopt a longitudinal approach, which will allow for continuous observation of the effects that corporate social responsibility (CSR) has on business performance over time. It is also necessary to broaden the scope both geographically and across different industry sectors. In this way, a more comprehensive and generalized view of how CSR impacts various business contexts can be obtained, ensuring that the results are more applicable and relevant.

Future lines of research

It is crucial to continue investigating the evolution of CSR implementation in SMEs through longitudinal studies that allow observing medium- and long-term changes. It would also be of great value to examine how collaboration between companies, governments and non-governmental organizations (NGOs) can facilitate the adoption of responsible practices in sectors with fewer resources. Finally, it is pertinent to study how SMEs in other regions, with similar characteristics, manage to effectively incorporate these practices in their own contexts.

References

Bustamante-Ubilla, M. A., Tapia Bonifaz, A. G., Gavilanes Vega, M., & Jácome Tamayo, S. (2024). Model of dimensions and variables of corporate social responsibility updated through structural equations. *PLOS ONE.* https://doi.org/10.1371/journal.pone.0296761

Cheffi, W., Chrisovalantis M, & Abdel-Maksoud1. (2021). Corporate social responsibility antecedents and practices as a path to enhance organizational performance: The case of small and medium-sized enterprises in an emerging economy country. *Corporate Social Responsibility and Environmental Management, 27(1),* 307-320. https://doi.org/10.1002/csr.2135

Chin-Hung, C.-H. (2022). The mediating effect of corporate culture on the relationship between business model innovation and corporate social responsibility: A perspective from small- and medium-sized enterprises. *Asia Pacific Management Review, 27(3),* 312-319. https://doi.org/10.1016/j.apmrv.2022.01.001

Correa-García, JA, & Vásquez-Arango, L. (2020). Desempeño ambiental, social y de gobierno (ASG): Incidencia en el desempeño financiero en el contexto latinoamericano. *Revista Facultad de Ciencias Económicas ,28* (https://doi.org /10/a.427

Durrani, N. (2023). Barriers to adaptation of environmental sustainability in SMEs: A qualitative study. *PLOS ONE.* https://doi.org/10.1371/journal.pone.0298580

Fonseca, J. P., Ferreira, F. A., Pereira, L. F., Govindan, K., & Meidutė-Kavaliauskienė, I. (2020). Analyzing determinants of environmental conduct in small and medium-sized enterprises: A sociotechnical approach. *Journal of Cleaner Production, 256,* 120380. https://doi.org/10.1016/j.jclepro.2020.120380

Hair, J., Anderson, R., Tatham, R. y Black, W. (2010). Análisis Multivariante. Pearson.

Hebo, Jin A. (2023). Impact of corporate social responsibility on employee loyalty: Mediating rol Buatamante of person-organization fit and employee trust. *PLOS ONE.* https://doi.org/10.1371/journal.pone.0300933

Herrero, I., & Gómez-Mejía, L. R. (2024). So are family firms more sustainable? On the economic, social and environmental sustainability of family SMEs. *Business Strategy and the Environment, 33(5),* 4243-4263. https://doi.org/10.1002/bse.3699

Hogan, T. (2004). Pruebas Psicologicas Una introducción práctica. El Manual Moderno.

Holguín, Ávila L., Carrasquero Ferrer, S., & Suárez Rodríguez, O. (2023). Participación de las Pymes en los procesos de responsabilidad social empresarial en Guayaquil, Ecuador. *Revista Universidad y Sociedad, 15(2),* 461-466.

Joreskog, K. A. (1996). A General approach to confirmatory likelihood factor analysis. Psychometrika, 34(2), 183-202.

Khurana, S., Mannan, B., & Haleem, A. (2023). A Comparative Study of Practices for Integration of Sustainability With Innovation for Micro Small & Medium Scale Manufacturing Enterprises (MSMEs) in India and in England. *IOP Conference Series: Materials Science and Engineering, 404(1).* https://doi.org/10.1088/1757-899X/404/1/012023

Magrizos, S., Apospori, E., Carrigan, M., & Jones, R. (2021). Is CSR the panacea for SMEs? A study of socially responsible SMEs during economic crisis. *European Management Journal, 39(3),* 291-303. https://doi.org/10.1016/j.emj.2020.06.002

Mapiye, Dube F. N., & Chang, V. (2020). Corporate social responsibility and firm performance of SMEs in an emerging economy: The moderating role of business strategy. *Corporate Social Responsibility and Environmental Management, 27(3),* 423-432. https://doi.org/10.1504/IJBSR.2022.122536

Nasir, W. (2023Rios). Corporate social responsibility and firm performance nexus: Moderating role of CEO chair duality. *PLOS ONE.* https://doi.org/10.1371/journal.pone.0289037

Noorlailie, S, Bambang, T & Mawar F (2021). The Role of Corporate Social Responsibility on the Relationship of Competitive Pressure and Business Performance of Batik Industry in Central Java, Indonesia. *Journal of Asian Finance, Economics and Business, 8(1),* 863-871. https://doi.org/10.13106/jafeb.2021.vol8.no1.863

Quiddi, O., & Habba, B. (2023). Toward a Sustainable Future: CSR Adoption by Family SMEs in the Moroccan Context. *Polish Journal of Management Studies, 28(1),* 263-268.

Rubio-Andrés, M., Ramos-González, M. del M., Sastre-Castillo, M. Á., & Gutiérrez-Broncano, S. (2023). Stakeholder pressure and innovation capacity of SMEs in the COVID-19 pandemic: Mediating and multigroup analysis. *Technological Forecasting and Social Change, 190,* 122432. https://doi.org/10.1016/j.techfore.2023.122432

Rashiti, A., & Skenderi, N. (2023). Impact of corporate social responsibility as a competitive factor on small and medium businesses in Kosovo. *Quality - Access to Success, 24(192),* 261-269. https://doi.org/10.47750/QAS/24.192.30

Rosecká, N., Machek, O., Stasa, M., & Kubíček, A. (2023). Long-term orientation and corporate social responsibility in small and medium-sized enterprises: The role of strategy formation mode. *Social Responsibility Journal, 20(4),* 825-842. https://doi.org/10.1108/SRJ-07-2023-0363

Tiep Le, T., & Nguyen, V. K. (2021). The impact of corporate governance on firms' value in an emerging country: The mediating role of corporate social responsibility and organizational identification. *Journal of Business Research, 147,* 78-89. https://doi.org/10.1080/23311975.2021.2018907

Wilches Segovia, A., Orozco Castro, LA, & Beltrán Torres, CY (2020). Estructura de las juntas directivas y divulgación de la responsabilidad social corporativa: El caso de las empresas más reputadas en Colombia. *Cuadernos de Administración ,33* (https://doi.org/10/J.cao.mi