

Intent to be a Socially Responsible Small or Medium-sized Enterprise: Theory of Planned Behavior and Leaders' Actualizing

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Abstract

A review of the academic research in corporate social responsibility shows little work on small and medium sized enterprises (SMEs) in the U.S. whereas considerable work in this domain has been conducted in the European context. This study seeks to make a contribution to the research void by addressing one particular area of social responsibility in the U.S. context. Specifically, we employ Ajzen's reasoned action approach to begin to build an understanding of what promotes leaders of SMEs to reduce waste. This study addresses several questions: What are the attitudes of owners and managers of SMEs toward waste reduction practices for their organizations? How are stakeholder interests toward waste reduction perceived? And, are leaders of SMEs influenced by their industrial environment? The authors utilized an email survey directed to owners and managers of SMEs with greater than 5, but less than 500 employees in the telephony, construction, pulp and paper products, textiles, and agriculture industries. 377 emails were opened and 104 completed surveys were obtained. The survey instrument was developed from the theoretical perspective of Isaac Ajzen's (1991) Theory of Planned Behavior in *Organizational Behavior and Human Decision Processes*, 50, p. 179-211. Results from a partial least squares analysis of the data suggest that there is a strong and significant relationship between the normative, attitudinal, and control constructs with an individual's intention to be a socially responsible SME. This finding suggests that efforts to influence SME owners and managers to implement waste reduction activities need focus on changing individual attitudes.

Keywords: social responsibility, waste reduction, leadership, small and medium-sized enterprises (SMEs), theory of planned behavior

1. Introduction

Waste is a social problem. According to the Environmental Protection Agency, despite increasing rates of recycling, total municipal waste in 2010 was 250 million tons (Environmental Protection Agency 2011). Waste is a business problem because it contributes to the total cost of goods in terms of heating and cooling, trash removal, and defects to name only a few of the areas. Given the impact on the bottom-line, why are there not more organizations attempting to control the total level of waste. Companies like Interface have demonstrated an ability to both reduce the total levels of waste and use at least a portion of the production byproduct as an input into the production function (Anderson 2009). The rationale for why other organizations are not as proactive in the reduction of waste may lay in the fact that the true cost of the waste is an externality to the firm; the marginal returns of reducing the current levels of waste are lower than the marginal costs; or, it may just be due to a perception that there is no value in the effort at all. For those organizations that are not actively pursuing additional levels of waste reduction, then, incentives whether through penalties or through rewards need to be applied in order to influence the behavior. In order to influence the behavior, society needs to understand the perceived sources that influence the intent for the leadership of the organization to act in a socially responsible way.

Corporate social responsibility (CSR) is an ill-defined concept (Siyaranamual 2009), that, on one hand, emphasizes minimal harm to the external environment, but on the other hand, obligates organizations, small and large, to maximize the welfare of society through their corporate undertakings (Husted & Allen 2011). Strategic

planners view CSR and a firm's reputation as a significant element in corporate performance (Carlisle & Falkner 2005). Indeed, casual observation of the business media reflects a growing interest in firms being labeled as socially responsible. As of the writing of this article, CorporateRegister.com claims 40,051 reports from 9,043 companies; the quest by firms for favorable public nods of corporate social responsibility is alive and well. Large firms have the financial resources and capabilities to help create the perception of being socially responsible among customers and stakeholders. However, small to medium sized firms lack the resources necessary to produce social responsibility reports and manage stakeholder perceptions in the way that larger firms can.

While large and resourceful U.S. corporations have embraced CSR programs, and there is evidence that highly competitive European small firms are already boasting their social responsibility for enhanced competitiveness (Maon, Lindgreen & Swaen 2008), U.S. small businesses have demonstrated little interest in CSR. The lack of interest in CSR by SMEs in the United States may be the result of a perceived lack of normative or control structures. Likewise, the lack of participation in CSR may be the result of low perceived control by the owners and managers of SMEs since they may have little ability to influence others or there may be little supporting mechanisms. Do U.S. small firms not perceive any advantage to being labeled as socially responsible? Are CSR initiatives considered cost-prohibitive because these businesses do not have the resources to serve this need? Or, do SME leaders perceive these and additional constraints may lessen the firm's future competitiveness?

In the following study, we first set the stage for the value of the research and the need for a better understanding of the relationship between intent and behavior of the leaders of SMEs to reduce the amount of waste resultant from their activity. Then we discuss Ajzen's model of reasoned action as it relates to waste reduction. In section IV, we present our research methods and data followed by an analysis. Next, we discuss the results, make some suggestions for management, strategy, and public policy based on the findings. Finally, we discuss some of the shortcomings of this study and suggest some possible research directions.

2. Value of the Proposed Research

The importance of small business to the U.S. economy is overwhelming. For example, according to the U.S. Small Business Administration (2004), small businesses in the U.S. account for over 99.7 percent of all employers. Approximately 97 percent of all U.S. exporters of goods are small businesses. Furthermore, an estimated 60-85 percent of all new jobs are created annually from within small businesses. Although more recent in-depth numbers are not available, a 2009 SBA publication, "The Small Business Economy: Report to the President" noted that small businesses "create most of the nation's new jobs, employ about half of the nation's private sector work force, and provide half of the nation's nonfarm, private real gross domestic product (GDP), as well as a significant share of innovations." Arguably, today's U.S. small businesses need to reflect positive social responsibility to their stakeholders (e.g. Rojas 2009; Borga, Citterio, Noci & Pizzurno 2009) to remain competitive in a global market (e.g., Vilanova, Lozano & Arenas 2009; Park & Lee 2009).

While many large and resourceful U.S. corporations have embraced CSR programs, and there is evidence that highly competitive European SMEs are already boasting their social responsibility for enhanced competitiveness (e.g., Maon, Lindgren & Swaen 2008) this has not translated to the SME domain within the U.S.; small business in the U.S. needs direction and support for becoming socially responsible. A review of the academic research in corporate social responsibility shows little focus in this area with regard to the U.S. (e.g., Daily, Bishop & Govindarajulu 2009) compared to considerable research on small and medium firm social responsibility from academics in the European environment (e.g., Vivo & Franch 2009). Indeed, the European Commission has developed corporate social responsibility definitional and demographic guidelines for its European members (European Commission 2007). The relative dearth of research by academia regarding U.S. small businesses will only serve to deepen this country's waning competitiveness in both domestic and international business environments.

Our research on CSR and SMEs could not be more timely since ISO 26000 (International Organization for Standards) standards for social responsibility will require firms to follow ISO recommendations if they wish to be favored business partners in international commerce. This suggests a need to understand the behavioral, structural and normative attributes that may enable or hinder waste reduction.

3. Research Objectives, Literature Review and Hypotheses Development

The theory of planned behavior model (TPB) is considered a very powerful and predictive model for explaining human behavior. This research adds to TPB research by extending this body of research to the academic business literature. Specifically, this research addresses some very basic questions that will lead to additional research interests of SMEs poised to gain the most from pursuing a socially responsible tract for future growth and survival. Previous research (Fishbein & Ajzen 2010) has demonstrated that an individual's behavior is largely

predicated by her intent to take an action. In fact, assuming that the individual has full volitional control over his actions, it should be sufficient to know the individual's intent in order to predict behavior. Therefore, we would expect that the greater the level of intent that an individual has to reduce waste, then the greater the degree to which the individual will actually reduce waste in her organization. This allows us to state hypothesis 1 as follows:

H1: The greater the expressed level of intent to reduce waste, the greater the waste reduction behavior is exhibited.

Intent to take an action, however, is a complex construct and is influenced by three other dimensions: attitude of the individual toward the behavior; normative beliefs; and, perceived control. This model is illustrated in the well-known model illustrated in figure 1.

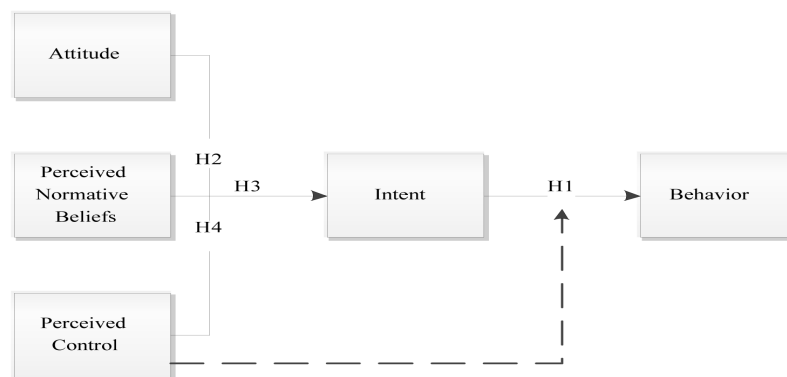


Figure 1. Structural model of the theory of reasoned action

Fishbein and Ajzen (2010) “define attitude as a latent disposition or tendency to respond with some degree of favorableness or unfavorableness to a psychological object” (p. 76). Inherent in the definition provided by Fishbein and Ajzen are the notions that first, there is an evaluative claim made by the respondent; and, second, the evaluative claim is equated to a hypothetical disposition toward a particular behavior. The evaluative dimension suggests that there is a bipolar nature to the potential responses given by a respondent from negative to positive with the potential for a neutral feeling. Attitudes toward waste reduction may be reflected then as favorable, unfavorable, or neutral. Further, individuals may demonstrate varying degrees of intensity with respect to their attitudes; one person may feel extremely unfavorable toward the action while another is moderately in favor of the same action. Given this discussion of individual attitudinal dispositions, we can state our second hypothesis as follows:

H2: The greater the positive intensity of individual attitude the higher the intent to reduce waste.

Fishbein and Ajzen (2010) note that there is general acceptance that social environment can have influence on an individual's intent to act in certain ways and is typically captured in the construct of social norms as seen in figure 1. Social norms typically dictate what is “normal” and “acceptable” behavior within a peer group. We take the view of the rational choice theorists (e.g. Boudon 2003) that argues that 1) human beings are rational economic actors; and, 2) social norms place boundaries on the actions that *homo economicus* can take. Hence, social norms then play the important role of ensuring that the behavior of *homo economicus* serves not only her own self-interests, but also the interests of the greater social system. In this way, social norms impel leaders of organizations to act in a socially responsible way. Therefore, the degree to which the SME perceives social norms as either supportive of waste reduction or indifferent to it will influence the amount of focus that leadership will place on the activity. This allows us to formalize our hypothesis as follows:

H3: The greater the SME perceives social norms as supportive of waste reduction, the more the SME will intend to reduce waste.

Although the construct of control has been identified under various definitions (for a review see Skinner 1996), we focus on a narrow set of the construct. For the purposes of this research we focused on those aspects of control that deal with the degree to which the individual perceives that he or she has agency, efficacy, or mastery over the waste reduction (Fishbein & Ajzen 2011). Under the proposed definition that we use of control, there is

sense in which the individual has the potential to influence an event. In short, the higher the perception of control that an individual has, the higher the degree to which the individual believes that her action have the ability to affect a particular outcome. In addressing the degree to which an individual has control over the ability to affect waste reduction, we specifically asked the question. Where a respondent states a low degree of control, we expect that the individual is less likely to want to attempt to take action. The forgoing discussion allows us to formally state the following hypothesis:

H4: The higher the degree of perceived control to reduce waste, the greater the level of intent to take action.

In the preceding section, we have focused on the development of our formal hypotheses as represented in figure 1 which suggest the structural model or the relationships between the constructs. In the following section, we discuss our methodology and the survey development. Finally, we present the results of the survey and model fit.

4. Method

4.1 Population/Sample

The survey instrument was developed from the theoretical perspective of Isaac Ajzen's (1991) theory of planned behavior. Using the TPB model, the survey sought to identify small business owners' and managers' attitudes about social responsibility, their planned socially responsible actions (intentions), the support and constraints they experience for socially responsible actions, the types of support they need, their past behaviors and their experience of those past actions.

The survey was developed in Zoomerang and distributed electronically by Info USA in the fall 2010. Of the 377 emails actually opened, we obtained 104 completed surveys. Six of these were excluded due to number of employees reported not being within the range of this study, which is between five to 500 employees, and five were excluded because not every question was answered.

4.2 Analysis

Following others (Kenny 1979; Ginsberg & Venkatraman 1992), we selected path analysis as an appropriate test methodology given the approach's ability to total effects into direct and indirect components. We are able, through path analysis, to determine the relative magnitude of effects of normative, control, and belief on an individual's intent to act in a socially responsible manner (see Figure 1).

Given the small sample size (93) relative to the number of survey questions (25), we conducted the path analysis using Partial Least Squares (PLS) regression with bootstrapping. PLS as an appropriate methodology given small sample sizes have been demonstrated in other studies (Gudergan, Ringle, Wende, & Will, 2008; Mangin, Valenciano & Koplayay 2009; Sosik, Kahai & Piovoso 2009;). Smart PLS software, available at <http://www.smartpls.de>, was used to evaluate the model under study.

The PLS methodology is based on the regression of latent variables and does not have the same requisites for sample size, the normality of data or for the scales' validation as does optimization methods such as Structural Equation Modeling. PLS is oriented to model predictability (Chin 1998; Chin & Frye 2003). The estimates' stability is measured by the Student T-statistic determined by a bootstrapping made over 500 random samples (Mangin, Valenciano, & Koplayay 2009; Sosik, Kahai, & Piovoso 2009).

In Figure 2, the direction of the arrow, where it points from the cluster node to the latent variable, should be interpreted as a reflexive indicator and the number on the line as a path loading. Where the arrow points toward the node (toward the center of the diagram) and away from the indicator or latent variable, it is interpreted as a formative indicator and the value as a regression weight. The numbers provided within the circles are the R-square values and may be interpreted as one may with traditional readings of R-square; namely, the amount of variation in the latent variable explained by the indicators.

5. Results

5.1 Convergent Validity and Reliability Measures

The individual reliability for each item is given by loadings or correlations between the indicator and the latent variable. The convergent validity of each indicator is acceptable for a loading greater than 0.50 (Falk & Miller 1992). Since all reflective indicators met the threshold proposed by Falk and Miller (1992), they were all kept in the model (see figure 2); none needed to be 'pruned'. Hence, all indicators kept in the model achieved convergent validity.

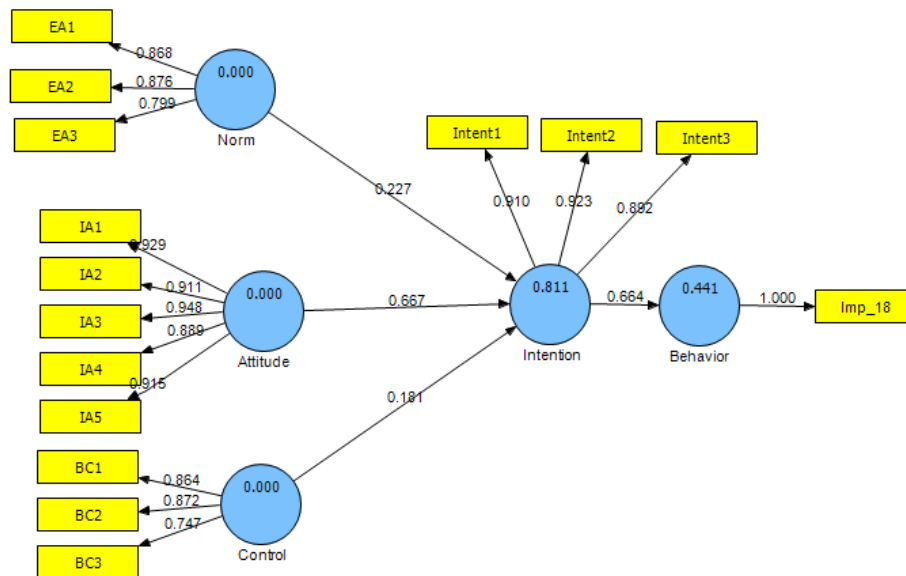


Figure 2. Path loading and R-Square

The bootstrapping method was used to test the significance of the path coefficients. Significance is achieved if the Student T-measure is greater than $|1.96|$ ($Pr(1-\alpha) \leq 0.05$) (see table 3). The value of the measurement is provided under the 'value' header and is interpreted based on the type of value that it is with respect to the model and may be found under the 'Indicator Type' header. Where the indicator type is 'pruned' the variable was removed from the model due to lack of significance. We removed any indicator from the model that had a bootstrap value below 1.0 since there is no instance where the bootstrap would return a significant bootstrap value of 1.96. Where the 'Indicator Type' is a reflective indicator, then the 'Value' is the measure of the factor loadings emerging from the latent variable (Sosik et al. 2009).

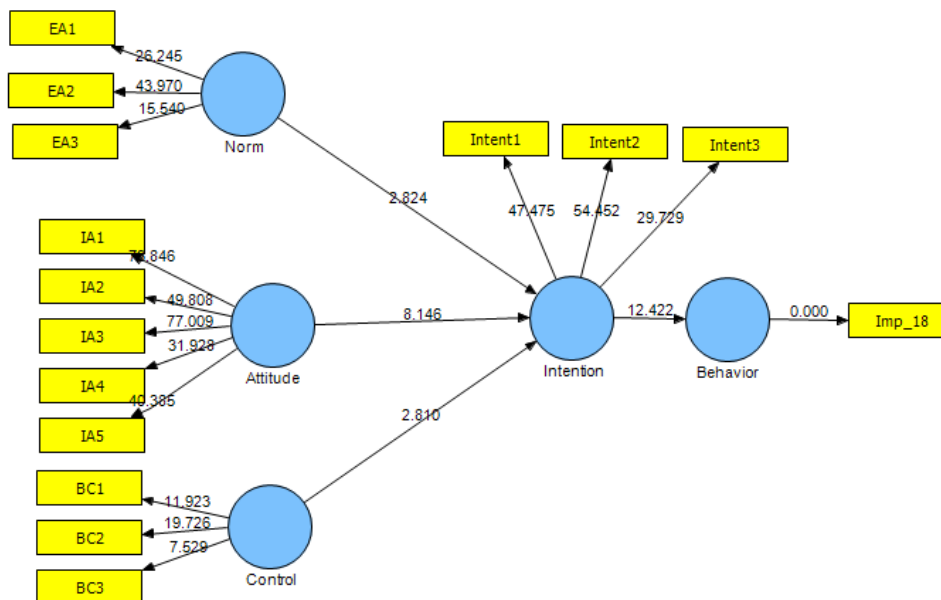


Figure 3. Bootstrap results

The R-Square for intention to act in a socially responsible matter is 0.811, which suggests that 81percent of the variation of intent is accounted for by the normative, attitudinal, and control factors tested. The 44percent of the actual behavior is accounted for by the intention. We assess the inner model through an examination of the path coefficients among the latent variables which provides support or not for each of the hypotheses. The mode presented in Figure 2 suggests that all hypotheses are supported.

The loadings in the model suggest the strength of the relationship between latent and manifest variables for the outer model while the inner model provides the standardized beta coefficients. The standardized beta coefficients for H1, H2, H3, and H4 are 0.664, 0.227 0.667, and 0.181 respectively; all significant at the 0.01 level. In the following section, we discuss summarize the findings and the implications. Finally, we will discuss some potential shortcomings of the current study along with a suggestion for future research agenda.

5.2 Goodness of Fit

One of the criticisms that is often leveled against the use of PLS is the lack of indices such as the X^2 and similar measures that on finds in covariance based structural equation models that could provide global validation of the model under consideration (Henseler & Sarsteft 2012). In order to address the concerns of the lack of validation indices, the goodness-of-fit (Gof) measure was proposed (Tenenhaus, Amato, &Esposito 2004). GoF, as defined by Vinzi, Trinchera, Squillacioti, and Tenenhaus (2008) is given as follows:

$$GoF = \sqrt{\frac{\sum_{j=1}^J \sum_{q=1}^{p_j} Cor^2(x_{q,j}, \xi_{j*})}{\sum_{j=1}^J p_j} \times \frac{\sum_{j=1}^{J*} R^2(\xi_{j*}, \{\xi_{j's} \text{ explaining } \xi_{j*}\})}{J*}}$$

Where J is the number of latent variables and $J* < J$ is the number of endogenous latent variables in the model. $Cor^2(x_{q,j}, \xi_{j*})$ is the correlation between the q th reflective indicator of the j th latent variable and the corresponding values. $R^2(\xi_{j*}, \{\xi_{j's} \text{ explaining } \xi_{j*}\})$ is the value of R^2 that links the j *th endogenous latent variable to its explanatory latent variables. For the model presented in this paper, GoF is 0.63. There is no generally agreed upon rule of thumb for acceptance of GoF but higher is better. With a GoF of 0.63 we accept that the model has an overall “good” fit.

6. Discussion

6.1 Implications

As we suggested at the start of this work, reduction of waste is a socially important topic for a variety of reasons. Waste of resources (human, material, and capital) reduces the total potential utility within the system and hence results in suboptimal performance of the society. Second, waste results in a strain on the ecosystem by demanding more than is truly needed and in the removal of the byproduct. The ‘system’ itself, however, does not act but rather individuals within the system. Assuming that we, as a society, truly want to intervene in the sustainability of our world, then we must determine the best points of intervention. In her work *Leverage Points*, Donella Meadows (1999) defines leverage points as those “places within a complex system (a corporation, an economy, a living body, a cite, an ecosystem) where a small shift in one thing can produce big changes in everything” (p. 1). Meadows suggests that there nine leverage points within a system. The point that most people focus on in order to intervene within a system is often the worst point of intervention: “constant, parameters, numbers (subsidies, taxes, standards)” (Meadows 1999: p. 2). According to Meadows, the best point of intervention is to change the mindset of individuals. However, in order to understand the driving forces behind the mindset of individuals, we must understand the intention to act; we must determine where the strongest point of intervention lies.

In this work, we can see from figure 2 that the strongest point of intervention lies with the individual’s attitude toward waste reduction with a loading of 0.667. The next most important factor for intervention is to change the perception of the individual with respect to normative beliefs with a loading of 0.227. Although significant, the loading of control is weak with 0.181. Hence, the single most important factor is individual attitudes. From a public policy perspective, this suggests that influencing SMEs to reduce waste is not a matter of incentives, penalties, or support. Further, this model suggests that policy is not a matter of influencing SMEs perceptions of stakeholder concerns. Rather, if public policy is to encourage SMEs to be more mindful of waste reduction then the point of intervention is with individual attitudes.

Of course the three factors taken together add validity to the model that accounts for such a strong R-square which implies that the three factors are important in the system and we ought to be cautious in the consideration of any one point in isolation. Nonetheless, the findings suggest that society has to work to change the mindset or

paradigms out of which the SMEs view the system. From a managerial perspective, the findings also suggest that similar actions must be taken within an organization in order to maximize participation in waste reduction programs.

6.2 Limitations and Future Work

We recognize that the current study has some limitations. First the sample size is small and limited only to the industries that were under consideration. Additionally, we cannot make any generalizations about any one industry in the sample since the industry subsamples are not large enough to make an industry specific study; nor can we compare industries due to the small subsamples. Future work in this domain would benefit from considerations of individual industries, comparison studies across industries, and regional studies. Each of the suggested efforts could result in greater clarity of differences and commonalities that would greatly improve our understanding of why some companies embrace waste reduction as a socially responsible imperative while others do not.

Further, we recognize that the questions that we asked for our survey were general in nature to capture an overall feeling toward waste reduction. In future studies, the field will benefit greatly from a focus on more specific domains with respect to waste reduction. For instance, one might conduct a similar study with respect to water conservation, energy reduction, or trash removal. Each of the domains of waste, we suspect, is likely to have very different results.

Despite the limitations of the current study, we believe that we have made a very important contribution to the field through the identification and loadings of those constructs that influence a SMEs' intent to reduce waste based on the theory of planned behavior. We have opened a new field of study within the sustainability and corporate social responsibility field that has the potential to influence how society influences waste reduction. Although there is some work in the European Union domain with respect to SMEs and waste reduction, to our knowledge, we are the first to look at the relationship of SMEs and waste reduction from the theory of planned behavior perspective.

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