

Article

Regional CSR Policies and SMEs' CSR Actions: Mind the Gap—The Case of the Tourism SMEs in Crete

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Abstract: Corporate Social Responsibility (CSR) actions have the potential to enhance the competitiveness of SMEs. Regional authorities can support the development of SME CSR actions within the framework of their sustainable competitiveness agenda. The alignment between regional CSR policy initiatives and SMEs' CSR needs is crucial for achieving the regional sustainable competitiveness' goals. We introduce a conceptual framework to facilitate the alignment between regional CSR policies and SMEs' needs. We use this conceptual framework and the quantitative technique of survey to empirically investigate the alignment of regional CSR policies with the CSR needs of tourism for SMEs in Crete, Greece. The findings indicate gaps between the perceived level and type of support offered by regional CSR policies and the CSR needs of the SMEs. Based on the findings, we provide recommendations to the regional authorities and tourism SMEs in Crete for implementing CSR policies and actions.

Keywords: SMEs; corporate social responsibility (CSR); sustainable competitiveness; public/regional CSR policies

1. Introduction

Corporate Social Responsibility (CSR) extends the responsibility of companies beyond their shareholders to the broader community of internal, e.g., employees, and external stakeholders, e.g., society, environment and consumers. CSR can be defined as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” [1] (p. 6). The CSR concept suggests that companies should try to optimize their performance by maximizing synergies and minimizing conflicts among economic, social, and environmental objectives. The nature and orientation of CSR actions has changed significantly over time. Initially CSR was perceived as a philanthropic and good corporate citizenship idea [2], and mainly it was practiced by large corporations. Over time scholars suggested that CSR may become a more integral part of corporate strategy [3] and, thus, may have the potential to produce competitiveness benefits [3,4]. CSR is not applicable only to large Multinational Companies (MNCs) but it is also very relevant for Small and Medium Size Enterprises (SMEs). Therefore, SMEs' CSR actions may potentially contribute to the enhancement of SMEs' competitiveness [5–9].

Based on its voluntary nature and business orientation it is recognized that CSR is a business led activity and that business should be the driving force behind the adoption, design and implementation of CSR actions [1,10]. However, it is also recognized that “public authorities should play a supporting role through a smart mix of voluntary policy measures” [11]. Significant research attention has been focused on investigating the role of governments in promoting CSR and the policy themes and policy instruments that governments may use in order to promote CSR [10,12,13]. A study on the role of governments in corporate social responsibility [12] has led to the development of a two dimensional matrix of four policy themes, and five policy instruments that can be used to systematically describe

CSR policy. It has been also recognized by the literature that the type of policy themes and instruments used by governments may vary between countries [10,12] and within countries [10].

Due to the proximity of SMEs to local and regional communities, regional and local economic development strategies and development levels, CSR policies of Local and Regional Authorities (LRAs) are of particular importance for the adoption and implementation of CSR actions by the relevant SMEs [14–16]. An interesting research question that arises in regional public SME CSR policy formulation and implementation-and will be further elaborated in this paper-is “how well are regional CSR policies and policy instruments aligned with the CSR actions of the SMEs for which these policies are intended?”

The objective of this paper is twofold: First, to present a conceptual framework for investigating the alignment of regional CSR public policies and instruments and SME CSR actions, and second to use the proposed framework to investigate empirically the alignment of public CSR policies and instruments, with CSR actions of SMEs in the tourism sector in Crete Region in Greece.

The value of this research is that it can assist public authorities to develop integrated CSR strategies that will provide to SMEs the required support to develop and implement CSR actions that will enhance their competitiveness and support the sustainable development of their region. The remainder of this paper is organized as follows: The literature review Section 2 discusses the relationship between SME CSR actions and regional SME CSR policies on SMEs’ competitiveness and introduces the proposed conceptual framework and the research questions. The empirical research Section 3 presents the context of the research, the research methodology and the findings, while the final Section 4 summarizes the research conclusions.

2. Literature Review and Research Questions

The objective of this section is to establish the conceptual relationships between: (i) SMEs CSR actions and Competitiveness, and (ii) regional SME CSR policies and competitiveness. The discussion of these relationships is followed by the development of a conceptual framework that will be used to align regional CSR policies with SME CSR actions, and the establishment of the research questions.

2.1. SME CSR Actions and Competitiveness

The relationship between SME CSR actions and competitiveness has been studied in the literature [5–9,13]. Apospori et al. [13] presents a literature review regarding the investigation of the relationship between SME CSR and competitiveness. This review covers the literature up to 2012 and suggests that there is a rather positive relationship between SME CSR actions and competitiveness which is context specific; however, there is “no conclusive evidence regarding the nature, the intensity and the factors affecting this relationship” [13] (p. 26). This review does not address issues related to the tourism industry. In this section, we are reviewing additional recent research work discussing: (i) the relationship between CSR actions and competitiveness, and financial performance, and (ii) the relationship between CSR actions and enterprise performance in the tourism sector. In what follows, we are reviewing, first, research work regarding the relationship between SME CSR actions and competitiveness; then, we discuss the relationship between CSR actions and firm performance, and we conclude with discussion regarding the relationship between CSR actions and firm performance in the tourism sector.

Competitiveness is a multidimensional concept including both tangible and intangible factors. Research efforts focused on the investigation of the relationship between SME CSR actions and SME competitiveness have used a variety of variables to measure (express) competitiveness as well as different research methods [13]. Tantalo et al. [7] studied service industry, hard goods, soft goods, and large-scale retail Italian SMEs that had successfully practiced CSR. Fifty SMEs participated in this survey. In this study, the respondents were asked to rate on a 4 point Likert scale their perception regarding the effort devoted to different types of CSR actions they had implemented, and their perception regarding the impact of the different CSR actions on their competitiveness. This study

found a positive relationship between CSR effort and competitiveness. However, the R^2 of the resulted model was low. Battaglia et al. [6] investigated the relationship between CSR actions implemented by French and Italian Fashion Industry SMEs on their competitiveness performance. Correlation analysis was performed using data collected from 213 SMEs. The results of this study revealed that there was significant correlation between CSR actions and certain competitiveness variables such as innovation, and intangible performance (mainly expressed through the relationship with stakeholders, and the relationship with credit organizations). Turyakira et al. [8] studied the impact of corporate social responsibility factors on the competitiveness of SMEs in Uganda. They used data from 383 SMEs to develop a Structural Equation Model. The results of this study suggest that CSR actions such as workforce, society, market-oriented, and regulated CSR activities have a significant positive impact on SMEs competitiveness. Madueno et al. [5] studied the relationship between corporate social responsibility and competitive performance of Spanish SME's using a multi stakeholder perspective. The study was based on data collected from 481 Spanish SMEs and used Partial Least Squares (PLS) to investigate the direct and mediated effect of CSR actions on competitive performance. The competitive performance was expressed by the following seven indicators: Sales, market share, customer satisfaction, benefits/utility, profitability, quality of products, technological superiority. The results of this study confirm that the development of CSR activities affects positively the competitive performance of SMEs. It is worth noting the mediating effect that the stakeholder linkages have on competitive performance. This study also identified that CSR actions related to priority management of employees and customer issues, have a stronger influence on SME performance than CSR actions related to environmental management and societal issues. Choongo [9] studied the impact of CSR on the performance of Zambian SMEs. The study involved 153 SMEs in two waves spanning a twelve-month period. The findings of this study indicate that there is significant relationship between CSR and financial performance. It was also found that corporate reputation and employee commitment was partially significant over time.

Significant research effort has been devoted in studying the relationship between CSR actions and the financial performance of firms. Margolis and Walsh (2003) [17] analyzed 127 empirical studies (performed between 1972 and 2002) examining the relationship between Corporate Social Performance (CSP) and Corporate Financial Performance (CFP). They found that there is a positive relationship between CSP and CFP, and that there is little evidence of the existence of a negative relationship. Another meta-analysis study conducted by Orlitzky et al. (2003) [18] also found that there is a positive relationship between CSP and CFP. However, it should be recognized that besides the studies that have provided empirical evidence for establishing a positive relationship between CSR and financial performance, there have been studies (Roman et al., 1999) [19] which suggest that there is no conclusive evidence regarding the relationship between CSP and CFP. This is due to the fact that different empirical studies have indicated that there is positive, negative, or no relationship between CSP and CFP. Carroll and Shabana (2010) [20], suggest that the business case for CSR can be investigated by looking through a narrow or a broad lens in identifying potential benefits. The narrow view justifies CSR actions 'when they produce direct and clear links to firm financial performance' [20] (p. 101). The broad view enables companies to enhance their competitive advantage in addition to the benefits accrued by the narrow view. The broad view recognizes the complexities and the mediating variables involved in the explanation of the relationship between CSP and CFP. Therefore, inconsistencies of CFP may be explained depending on the view taken to analyze this relationship.

The relationship between CSR and firm performance in the tourism sector has been investigated indifferent geographical settings and different market segments [1–5]. Rodriguez et al. (2007) [21] explored the relationship between social-environmental responsibility and performance among 912 hotel firms in Spain, and found that hotel firm performance is strongly positively correlated with social-environmental responsibility. Kang et al. (2010) [22] investigated the effect of positive and negative CSR actions on the financial performance of tourism industries in the airline, hotel, restaurant and casino sectors and found mixed results across the different sectors and different types of CSR

actions. Inoue and Lee (2011) [23], studied the effect of different dimensions of CSR (employee relations, product quality, community relations, environmental issues, and diversity issues) on the short and long term financial performance in different sectors of the tourism industry (hotel, casinos, restaurants, airlines) found that all studied CSR dimensions affect the financial performance of tourism firms. However, the resulting effects differed among the various CSR actions, and among the various segments of the tourism industry. Font et al. (2014) [24], investigated the sustainability motivations and practices of 900 small tourism enterprises in 57 European Protected areas. They found that: (i) there is a positive correlation between the number of sustainability actions undertaken by enterprises and the perception of their financial performance, and (ii) many types of sustainability actions are positively correlated with their perceived financial performance. This study identified three different profiles of enterprises that undertake sustainability actions, namely: lifestyle, business, and legitimization. None of the three profiles had a superior financial performance than the average. However, enterprises belonging to the 'lifestyle' cluster reported higher satisfaction regarding their economic performance. Brătucu et al. (2017) [25] studied the sustainable development practices among 34 managers of accommodations in the Carpathian Mountains in Romania and found that there is a negative correlation between low sustainability interest and competitiveness.

The results of the literature review indicate that the relationship between SME CSR actions and competitiveness is context specific, and that the one-size fits all approach is not advisable when designing programmes aiming to support SME CSR actions. An important take-away provided by the literature review regarding the relationship between SME CSR actions and competitiveness is that contextual factors related both to the external (e.g., industrial sector, broader economic environment, geographical location etc.) and internal environment (e.g., SME culture, values of the SME owner/manager, etc.) should be thoroughly analysed before embarking to the development and implementation of CSR programmes aiming to support SME CSR. With regard to the tourism sector specifically, it should be noted that the literature suggests that there is a relationship between CSR actions and competitiveness which depends on the context, segments of the tourism industry and the types of CSR actions taken.

2.2. Regional SME CSR Policies and Macro Level Competitiveness

The relationship between CSR and National and Regional competitiveness has been also established. The European Commission suggests that "CSR can play a key role in contributing to sustainable development while enhancing Europe's innovative potential and competitiveness" [26] (p. 26). Zadek [27] studied the relationship between Corporate Responsibility at macro level and "concluded that responsible business practices can contribute to national and regional competitiveness, and that without such links corporate responsibility impacts are likely to remain limited" [27] (p. 334). MacGillivray et al. [28] found a very strong correlation between the National Corporate Responsibility Index and the World Economic Forum's Growth Competitiveness index [29].

Although the initial focus of competitiveness was at national level, a case of looking at competitiveness at sub-national regional level also has been made [30]. This is due to the fact that many competitiveness determinants may vary among the regions of the same country.

The economic importance of SMEs is widely accepted worldwide. In 2016, 99.8% of enterprises operated in the European Union (EU28) non-financial business sector were SMEs. These SMEs accounted for 66.6% of the employment and contributed 56.8% of the value added generated by the non-financial sector [31]. The economic and social importance of SMEs has led governments at supranational, national, regional, and local level to develop and implement CSR policies to support the adoption and implementation of CSR among SMEs.

The crucial role of SMEs to economic development and the creation of added value suggest that regional public policies that foster the adoption of CSR practices by SMEs have the potential to produce beneficial competitiveness outcomes for the entire region.

Regional authorities are seeking to promote and support the competitiveness of their region. One way of promoting regional competitiveness is to introduce regional CSR policies that will help SMEs to design and implement CSR actions that will increase their competitiveness which in turn will contribute to the competitiveness of the region as a whole. The introduction of regional CSR policies may influence the environment within which SMEs operate and the inter-firm relationships, which in turn influence the SMEs internal environment and the associated CSR actions that will be introduced by the SMEs. Furthermore, the suitability and effectiveness of the various CSR policies undertaken by public agencies vary according to the regional context. The regional context is defined in terms, of the administrative structure of a given country, i.e., centralized vs. decentralized [10], the political culture and the development of welfare institutions of a given country, and the state of the competitiveness determinants of a given region, including the economic sectors that determine the economic strength of a region, e.g., agro-food industries, tourism, etc. The objective of the regional authorities in formulating and implementing CSR policies is to assist SMEs to increase their responsible competitiveness which eventually may have the potential to lead to the promotion of the competitiveness of the entire region. Figure 1, illustrates the association of CSR policies implemented by regional public agencies with SME CSR actions, and SME and regional competitiveness. It is worth noting that there is a feedback between the performance of the SME CSR actions in terms of their contribution to the competitiveness of SMEs, the regional CSR policies, the CSR actions implemented by the SMEs, and the inter-firm relationships. The feedback is indicated with a dotted lines in Figure 1.

Given the fact that regional authorities may use different CSR policy themes and a variety of policy implementation instruments, it is important to select this combination of policy themes and instruments that will provide the support needed by the SMEs to implement the CSR actions that will have the highest contribution to the enhancement of their competitiveness. In other words, the regional authorities should align their SME CSR policies and policy implementation instruments with the SME CSR actions in order to achieve their competitiveness goals.

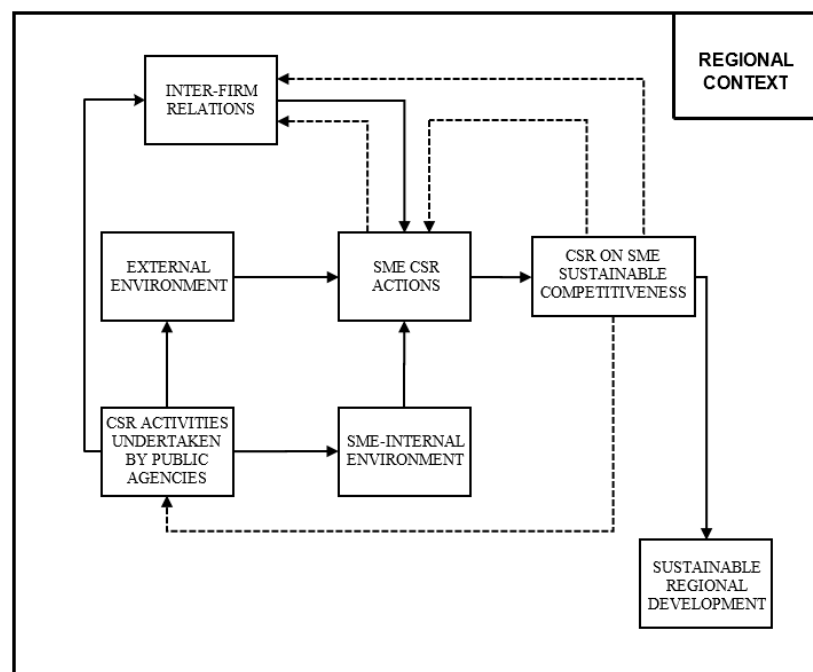


Figure 1. The Role of Regional Public Authorities in Promoting SME CSR (adapted from Apospori et al. [13]).

2.3. The Conceptual Framework

The proposed conceptual framework capitalizes on the two-dimensional matrix of CSR policy themes and CSR policy implementation instruments -proposed by Steurer et al. [12]-by (i) properly modifying the policy themes and policy instruments to reflect the policy environment of regional and local agencies, and the CSR needs of SMEs, and (ii) introducing a third dimension that represents the types of CSR actions that SMEs want to implement [14]. The two-dimensional matrix of public policy CSR themes and instruments [12] includes four policy themes and five policy instruments. The identified policy themes include: (i) awareness raising and capacity building, (ii) disclosure and transparency improvement, (iii) facilitation of socially responsible investments, and (iv) leading by example. The policy instruments used to implement the identified policy themes involve: (i) legal, (ii) economic, (iii) informational, (iv) partnering and (v) hybrid instruments [12].

The proposed classification scheme was established on the basis of the following criteria: (i) the number of themes should be small and should allow for clear differentiation among themes, (ii) the themes should be disentangled from policy implementation instruments, and (iii) the characterization of the policies should not be associated to a particular concept/theory regarding the role of government in CSR [32]. The resulted two-dimensional matrix is the outcome of a survey of existing public CSR policies in EU Member States, during the period 2006–2008 [12]. The concept of the two-dimensional matrix is extremely helpful to systematically present and analyze public sector CSR policy initiatives. For the purpose of the present study the following policy themes: (i) awareness raising, (ii) capacity building, and (iii) fostering disclosure and transparency have been selected as the most applicable, for reasons that will explained in following section. It is worth noting that the awareness raising and capacity building policy theme proposed by Steurer et al. [12] as a single policy theme has been split into two separate policy themes to serve the needs of SMEs. The rationale behind this modification is that awareness is a process that precedes CSR capacity building, and a process that may require lower levels of resources (human, financial, time), as compared to capacity building, that have to be committed, by both the regional authorities and the SMEs, in order to be implemented. This is a necessary distinction given the fact that studies related to the identification of SMEs' barriers towards CSR implementation have identified limited availability of financial resources and time as major barriers inhibiting the adoption and implementation of CSR activities [13]. Furthermore, the nascent state of CSR policy development and implementation in many regions and SMEs, suggests that CSR awareness-raising is a necessary prerequisite for developing at a later stage CSR capacity building programmes. Fostering disclosure and transparency is also very important policy theme for regional SMEs' CSR programmes [14] that regional authorities have been active in promoting disclosure and transparency through labelling and certification.

The policy instruments that should be considered by regional authorities to implement SME CSR policies should alleviate the barriers faced by SMEs in implementing their CSR actions, and should act as enablers of SME CSR actions. Barriers inhibiting the implementation of SME CSR actions include: limited technical know-how to design and implement CSR actions, limited financial resources to support CSR actions, limited managerial resources, high perceived cost and resources needed to implement CSR actions, low levels of CSR awareness, fear of bureaucracy, and difficulty to associate informal CSR actions with formal CSR efforts [13].

The following policy instruments can be used by regional public authorities to help enterprises to materialize their CSR actions [13]:

- Economic and financial instruments; e.g., taxes, tax credits, subsidies, awards.
- Informational instruments; e.g., campaigns, branding, training, conferences.
- Partnering instruments; e.g., networks, stakeholder dialogues, PPPs.
- Legal instruments; e.g., regulations, directives, public procurement etc.
- Hybrid instruments; e.g., combinations of the above e.g., subsidized training.

The third dimension of the proposed model refers to the types of CSR actions that can be implemented by SMEs. In general, CSR actions can be classified into four broad categories addressing issues related to:

- The workforce; e.g., employee development and training, diversity and equal opportunities, employee health and safety, compensation and working hours.
- The marketplace; e.g., business relations, value chains, innovation of product and services.
- The environment; e.g., energy and resource efficiency, conservation and protection of the environment.
- The society; e.g., human rights, cultural traditions, cultural and social diversity.

The proposed three-dimensional model aligns/integrates public policy themes and instruments with CSR actions. The target of integration and alignment is to identify combinations of policy themes and instruments that have the greatest potential to increase the introduction of SME CSR actions. The identification of policy themes and instruments should consider the expressed needs and priorities of the SMEs, and the regional context (see Figure 1). The underlying idea is that this alignment/integration could help enterprises to implement CSR actions they need most, i.e., to the extent that the policy themes and instruments consider the needs of SMEs in terms of CSR, the SMEs will be able to meet these needs.

The regional context analysis provides the basis for identifying the most applicable combinations of CSR policy themes and instruments in order to lower the barriers and accelerate SME CSR enablers.

Figure 2 presents, in the form of a three-dimensional model, the relationship between CSR public policy themes, CSR public policy instruments, and SME CSR actions.

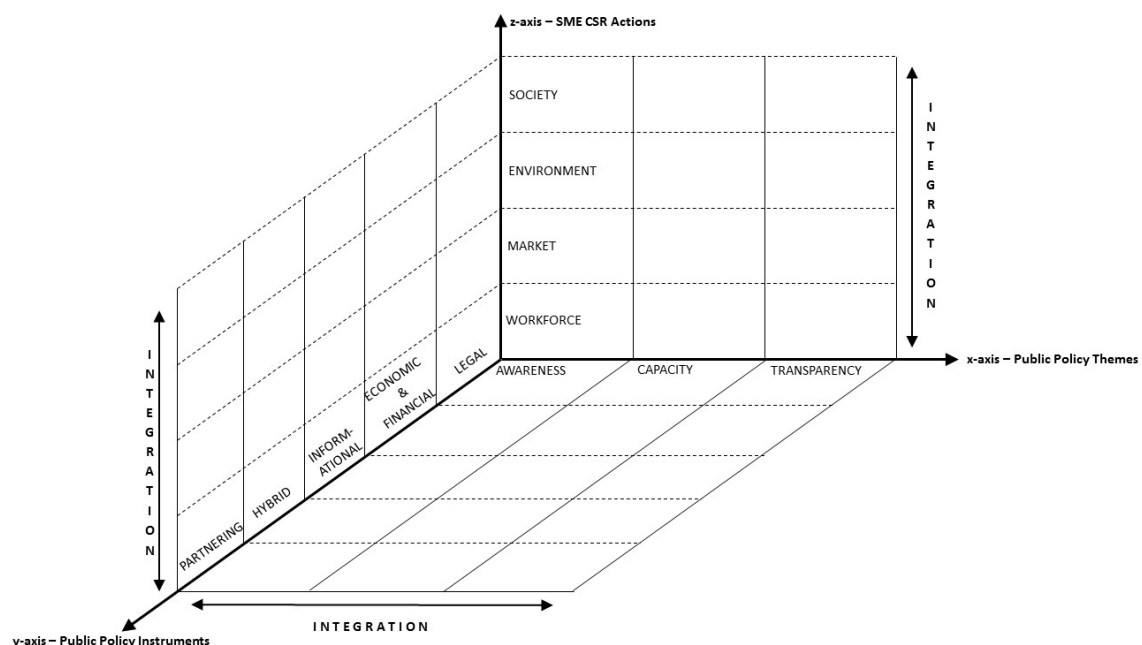


Figure 2. A three dimensional model for aligning CSR policies & instruments with SME CSR actions (Adapted from Mayer et al. [14]).

The X-axis of the three dimensional model represents CSR public policy themes, the Y-axis reflects the CSR public policy instruments that can be used to address the policy themes and the Z-axis identifies CSR actions undertaken by enterprises. The proposed model can be used to develop holistic and integrated regional public CSR support systems for SMEs.

The proposed three dimensional-model (see Figure 2) can help policy makers to identify the appropriate mix of policy themes and instruments that can provide the support needed by the SMEs to implement their CSR actions.

2.4. The Research Questions

Based on the literature regarding the role of public authorities in promoting SME CSR and the above described conceptual framework, we elaborate on the research question “how well regional CSR policy themes and policy instruments are aligned with the CSR actions of the SMEs for which these policies are intended” and formulate the following more specific questions:

- (a) What is the perception of SMEs regarding CSR public policies in their region?
- (b) What CSR actions do SMEs need support for, in order to implement them? To what extent they get the support they need for these actions?
- (c) What CSR public policies are needed most by SMEs in order to implement their actions and to what extent are these policies offered by the regional agencies and
- (d) What instruments -potentially used by public authorities to implement their CSR policies-do SMEs need and are these instruments effective?

3. Empirical Research

3.1. Regional Context

As mentioned above, the present study uses the above-described conceptual framework in order to investigate empirically the alignment of regional public CSR policies and instruments, with CSR actions of SMEs in the tourism sector in Crete Region in Greece. Therefore, it seems appropriate to describe the context within the empirical study takes place.

The island/region of Crete, according to 2014 census, comprises 756,392 inhabitants and is divided into four sub-regions, Chania, Heraklion, Lassithi and Rethymno. Tourism contributes 47.3% to the island's GDP, thus being of utmost importance in its development [33]. Crete is a traditional and very popular tourist destination, which combines sun, sea, history and cultural traditions and monuments. Its year-around temperate climate, its geography, which offers both mountainous and coastal recreational opportunities, along with its history and culture add to the strength of the tourist product that Crete offers to its visitors [34]. Despite these strengths, the focus of the Region of Crete on mass sea-sun-sand tourism [35] has put under strain the physical, economic, societal and human infrastructure of the island. Mass tourism in Crete as in other places [36] has resulted in overuse of natural resources and abuse of the environment, diminishing of the agricultural sector, low quality services, commercialization of the traditions and culture of the local society, and low paid and unskilled seasonal jobs [34]. Therefore, the rapidly developing mass tourism in Crete has attacked the natural, cultural and human resources that was based on and sustainability has emerged as a main issue [37]. An alternative model for tourism development is the sustainable/responsible tourism. This concept implies:

- Regional public strategic planning for balancing development with local economy, environment and society.
- Respective regional public policies and instruments and,
- Entrepreneurs' respective actions, in the region, that are guided and facilitated by these policies and measures and in this way they reinforce them.

Thus, the above factors create the virtuous loop of sustainability [38]; that said we call attention to the role of CSR public policies in promoting sustainable competitiveness as described in Figure 1 of this paper.

However, qualitative research has reported [37,39] that in Crete there are no strategically planned and implemented regional CSR public policies and instruments, while CSR actions from the entrepreneurs are not based on public policies and instruments; on the contrary, both regional public authorities and entrepreneurs showed mutual lack of trust. Entrepreneurs reported that tourism SMEs in Crete perform CSR actions in all categories, workforce (e.g., benefits such as extra health-care programmes, work-life programmes, etc.), environment (e.g., energy conservation, use of clean energy) market (e.g., use organic local products) and society (e.g., hire employees from the local community, offers and donations to the “social” groceries which supply food to the disadvantaged members of the local community) but without support from the regional authorities; they also claimed that “there is no information at all, entrepreneurs are being left alone and helpless” [37] (p. 168); information is what they need most while financial incentives (such as tax exemptions and subsidization) and partnering could prove helpful in order to be able to implement CSR activities in an integrated way rather than sporadically as they mostly do. On the other hand regional authorities reported that subsidized employee training and seminars on transparency and business ethics take place; however due to the financial crisis they are limited. The regional authorities considered as very important the “DO LOCAL” certificate/label that connects the local market with the tourism SMEs in Crete and informs the latter about the benefits for choosing local suppliers and local employees. For regional authorities, information as a public policy and partnering as an instrument are more than enough as “it is important for the public authorities not to intervene in business activities with economic/financial and legal instrument” [37] (p. 172).

Given the above context, the present study uses quantitative techniques to investigate empirically the alignment of public CSR policies and instruments, with CSR actions of SMEs in the tourism sector in Crete Region in Greece.

3.2. Research Methodology

3.2.1. Sample

The sample for the present study consisted of 104 enterprises with accommodation units located in the sub-regions of Heraklion and Lasithi, in Crete, Greece. It has to be noted that the region of Crete has in total about 1390 SMEs with accommodation units while the two sub-regions of Lasithi and Heraklion have in total about 540 of them; their size ranges from micro (about 51%) to small (about 23%) to medium (about 26%) (Source: Hotel Chamber of Greece, 2016). The sample for the present study was a convenience sample; 200 SMEs were contacted and 104 responded; the size of the enterprises ranged from micro to medium; in particular 46 (43.8%) were micro enterprises with 9 employees or less, 34 (32.4%) were small enterprises with 10–49 employees, while 25 (23.8%) were medium enterprises with 50–250 employees. The majority of the participating enterprises, that is 93 out of 104, performed CSR actions.

3.2.2. Research Instrument

Participants were asked to complete closed-end questions encompassing the four research questions described above; all questions used a Likert-type scale, where the value 1 indicates the lowest value of the scale, and 6 the highest value [14].

- (A) Research question: *What is the overall perception of SMEs regarding CSR public policies?* To explore the first research question, participants were asked general questions regarding CSR in their region; in particular they were asked about the level of awareness, the available information and the support needed in the region regarding CSR (Table 1).
- (B) Research question: *What CSR actions do SMEs need support for, in order to implement them? To what extent do they get the support they need for these actions?* To explore this research question participants were asked the questions described in Table 2.

- (C) Research question: *How much support do SMEs need regarding CSR public policies and to what extent do they get this support from regional authorities?* To answer this research question, participants were asked the questions described in Table 3.
- (D) Research question: *How necessary are the public policy instruments for the SMEs order to implement their CSR actions and how effective these instruments are?* This research question was addressed by the questions described in Table 4.

Table 1. The overall perception of SMEs regarding CSR public policies.

What is the awareness level regarding CSR in the region?	1 = none	2	3	4	5	6 = very high
What is the level of available information regarding CSR in the region?	1 = none	2	3	4	5	6 = very high
What is the overall support level from regional public authorities regarding CSR?	1 = none	2	3	4	5	6 = very high
What should be the level of support to them from regional public authorities regarding CSR?	1 = none	2	3	4	5	6 = very high

Table 2. Support needed and support offered for CSR actions.

How Much Support Do You Need from Regional Public Authorities in Order to Implement the Following CSR Actions?						
Actions for the Workforce	1 = not at all	2	3	4	5	6 = very high
Actions for the Market	1 = not at all	2	3	4	5	6 = very high
Actions for the Environment	1 = not at all	2	3	4	5	6 = very high
Actions for the Society	1 = not at all	2	3	4	5	6 = very high
How Much Support Is Offered by Regional Public Authorities in Order to Implement These Actions?						
Actions for the Workforce	1 = not at all	2	3	4	5	6 = very high
Actions for the Market	1 = not at all	2	3	4	5	6 = very high
Actions for the Environment	1 = not at all	2	3	4	5	6 = very high
Actions for the Society	1 = not at all	2	3	4	5	6 = very high

Table 3. Support needed and support offered for CSR public policies.

How Much Support Do You Need Regarding the Following Public CSR Policies?						
Awareness raising	1 = not at all	2	3	4	5	6 = very high
Capacity building	1 = not at all	2	3	4	5	6 = very high
Fostering transparency	1 = not at all	2	3	4	5	6 = very high
How Much Support Is Offered by Regional Public Authorities Regarding These Policies?						
Awareness raising	1 = not at all	2	3	4	5	6 = very high
Capacity building	1 = not at all	2	3	4	5	6 = very high
Fostering transparency	1 = not at all	2	3	4	5	6 = very high

Table 4. Necessity and Effectiveness of Policy Instruments.

How Necessary Are the Following Public Policy Instruments for Your Company in order to Implement Your CSR Actions?						
Informational instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Economic/financial instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Partnering instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Legal instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Hybrid instruments/combination of instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
How Effective Are These Instruments?						
Economic/financial instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Partnering instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Legal instruments	1 = not necessary at all	2	3	4	5	6 = very necessary
Hybrid instruments/combination of instruments	1 = not necessary at all	2	3	4	5	6 = very necessary

3.3. Analysis and Findings

The data were analysed using SPSS 24.0 [40] descriptive statistics, one-way ANOVA to different groups of observations on same attributes and paired samples tests to compare the same group of observations on different attributes.

- A. Regarding the first research question, the findings show that tourism SMEs in Crete think that the CSR awareness level is low and so is the information and support level available in their region; consequently they think that the regional public authorities should support SMEs regarding CSR issues at a moderate level (mean = 3.86) (Table 5).

Table 5. SMEs perceptions on CSR issues: Descriptive statistics.

	N	Mean	Std. Deviation
Awareness level, available	96	2.97	1.041
Information level, available	96	2.86	1.148
Support level, available	96	2.47	1.085
Support level-should be	105	3.86	1.023

These findings underline the nascent state of CSR activities in this region. Furthermore, it is observed that the existing awareness and information levels are both relatively low and at about the same level. This indicates consistency among the answers concerning these two questions as naturally low information levels imply low awareness level as well.

We have also compared the three size-groups of our sample; there was no significant difference regarding the level of the perceived level of support they received and the level of public authorities' support they would like to have. Nonetheless, micro-companies think that there is significantly less awareness as compared to medium-size companies and significantly less information as compared to small and medium size companies (Table 6).

- B. Regarding the second research question, the findings show that tourism SMEs in Crete need support at a rather high level to implement CSR actions (Table 7); paired comparisons of means showed that there is no significant difference in the level of needed support among the four categories of actions, i.e., workforce, market, environment and society; SMEs need high level of support for all relevant CSR actions they implement.

Table 6. SMEs perceptions on CSR issues: Multiple comparisons (ANOVA).

Dependent Variable	(I) Size	(J) Size	Mean Difference (I-J)	Std. Error	Sig.
Awareness level available	<10	10–49	−0.489	0.236	0.122
		50–250	−0.784 *	0.264	0.011
	10–49	50–250	−0.295	0.284	0.906
Information level available	<10	10–49	−0.733 *	0.258	0.017
		50–250	−0.771 *	0.290	0.027
	10–49	50–250	−0.038	0.312	1.000

Note. * The mean difference is significant at the 0.05 level.

Table 7. CSR actions, support needed: Descriptive statistics.

	N	Mean	Std. Deviation
Workforce-Support needed	105	4.79	1.207
Market-Support needed	104	4.66	1.377
Environment-Support needed	104	4.94	1.197
Society-Support needed	105	4.80	1.390

The findings of this question suggest that the surveyed SMEs may have not identified, as part of their involvement in CSR activities, categories of CSR actions that may be more effective in relation to their context and needs. This finding suggests that the low CSR awareness and information levels (see question A) imply limited know-how, and lack of the necessary skills to identify CSR areas that may be integrated into their broader strategy to increase their competitiveness.

Regarding the level of support offered by the regional agencies, it was found that the perception of the SMEs is that the regional authorities offer low levels of support for all four categories (Table 8).

Table 8. CSR actions, support offered: Descriptive statistics.

	N	Mean	Std. Deviation
Workforce-Support offered	105	2.50	1.401
Market-Support offered	105	2.80	1.528
Environment-Support offered	104	2.53	1.343
Society-Support offered	105	2.68	1.464

Comparing the perceived support offered by regional public authorities (Table 8), among the various categories of actions, we notice that (albeit low) it is significantly higher for CSR actions related to market as compared to workforce and environment related actions (Table 9). The higher perceived level of support offered in relation to market oriented CSR actions, such as using local certified high quality/organic agricultural products for the meals served in their enterprises (DO LOCAL certificate), suggest that the regional authorities perceive their CSR role as one that is to help SMEs to develop their market potential and hence to contribute to the improvement of their competitiveness. The DO LOCAL certificate besides enforcing the local economy and the economic performance of the SMEs can result in additional environmental benefits, since the use of local products reduces the need for long distance transportation and consequently reduces the carbon footprint associated with the transportation of the required products.

Table 9. CSR actions, support offered: Paired samples test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Workforce-Support offered vs. Market-Support offered	−0.330	1.124	0.111	−2.982	102	0.004
Pair 2	Workforce-Support offered vs. Environment-Support offered	−0.058	1.065	0.105	−0.555	102	0.580
Pair 3	Workforce-Support offered vs. Society-Support offered	−0.175	1.061	0.105	−1.671	102	0.098
Pair 4	Market-Support offered vs. Environment-Support offered	0.272	1.190	0.117	2.319	102	0.022
Pair 5	Market-Support offered vs. Society-Support offered	0.155	1.144	0.113	1.378	102	0.171
Pair 6	Environment-Support offered vs. Society-Support offered	−0.117	1.069	0.105	−1.106	102	0.271

The lower perceived support for work-force related actions as compared to market may be due to the perception that work-force related CSR actions are mostly related to internal SME decisions; therefore, regional authorities may have a greater role to initiate policies related to market.

Comparing the support offered for all four categories with the support needed (Table 10) we notice that in all cases there is a gap between them and that for all categories of CSR actions the support offered is significantly lower than the support needed. The finding indicating that the SMEs indiscriminately perceive a gap between support needed to implement CSR actions and support offered for all CSR actions can be attributed to (i) the lack of knowledge regarding the development of an integrated CSR strategy, and/or (ii) the lack of resources needed to implement CSR actions. The lack of knowledge (already manifested in their low awareness and information levels about CSR—see Table 5) does not allow SMEs to prioritize the implementation of CSR actions that fit to their context and strategy, hence the expression of the same level of expected support. On the other hand the lack of resources for implementing CSR actions, (a major barrier for SMEs for implementing CSR actions) may force them to express the same level of expected support in order to ensure any type of external financial support that can be made available to them. The later argument is also supported by the high ranking of economic instruments, when SMEs are asked to rate the perceived necessity of different types of policy instrumentation instruments (see Table 17). However, it should be noted that the largest gap between the mean values of support needed vs. support offered was found for the environment related CSR actions (see Table 10). This result suggests that public authorities in prioritizing their support to SME CSR should place more emphasis in closing this gap by offering support to SMEs for environment related CSR actions.

Table 10. CSR actions, support needed vs. support offered: Paired samples test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Workforce-Support offered vs. Workforce-Support needed	−2.333	1.748	0.173	−13.480	101	0.000
Pair 2	Market-Support offered vs. Market-Support needed	−1.882	1.889	0.187	−10.061	101	0.000
Pair 3	Environment-Support offered vs. Environment-Support needed	−2.441	1.789	0.177	−13.784	101	0.000
Pair 4	Society-Support offered vs. Society-Support needed	−2.176	2.041	0.202	−10.769	101	0.000

- C. Regarding our third research question “How much support do SMEs need from regional CSR public policies and to what extent they get this support from regional authorities?” The findings suggest the SMEs in tourism sector in Crete need rather high level of support from regional public authorities across all three public policies, (Table 11) that is, to raise awareness for CSR among SMEs and stakeholders, which perceive it as low anyway, especially the micro-companies (Tables 5 and 6) build relevant capacities and foster disclosure and transparency of economic, social and environmental issues of their business activities.

Table 11. Regional public policies, support needed: Descriptive statistics.

	N	Mean	Std. Deviation
Awareness raising-Support needed	102	4.68	1.321
Capacity building-Support needed	103	4.72	1.175
Fostering Transparency-Support needed	104	4.77	1.151

Further analysis using paired samples tests showed that Tourism SMEs in Crete need all three public policies at the same-high-level, that is, none of these was needed at significantly higher level than the other two.

Regarding the support offered by the regional public authorities to SMEs for these three policies, we notice that the level of support is rather low (Table 12).

Table 12. Regional public policies, support offered: Descriptive Statistics.

	N	Mean	Std. Deviation
Awareness-Support offered	102	2.43	1.425
Capacity-Support offered	103	2.49	1.468
Transparency-Support offered	103	2.64	1.558

The support offered to SMEs in order to foster disclosure and transparency to their business activities is significantly higher as compared to raising awareness and building capacities regarding CSR (Table 13). This finding suggests that it may be a gap between the current state of CSR maturity in the region (nascent/low) and the emphasis of regional public CSR policies. Given the fact that the involvement of SMEs in disclosure and transparency activities may require more resources and know how, and naturally in need to increase their awareness and capacity levels, (learn to “crawl before run”), it looks like the regional authority (based on their perceived role) place a higher level of emphasis related to policies related to fostering transparency.

Table 13. Regional public policies, support offered: Paired samples test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Awareness-Support offered vs. Capacity-Support offered	−0.041	0.691	0.070	−0.588	96	0.558
Pair 2	Awareness-Support offered vs. Transparency-Support offered	−0.268	0.995	0.101	−2.653	96	0.009
Pair 3	Capacity-Support offered vs. Transparency-Support offered	−0.227	0.930	0.094	−2.402	96	0.018

In any case though, the support offered by regional authorities is significantly lower than the support needed by tourism SMEs in Crete across all three public policies (Table 14).

Table 14. Regional public policies, support needed vs. support offered: Paired samples test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Awareness-Support offered vs. Awareness-Support needed	−2.361	1.659	0.168	−14.011	96	0.000
Pair 2	Capacity-Support offered vs. Capacity-Support needed	−2.392	1.637	0.166	−14.394	96	0.000
Pair 3	Transparency-Support offered vs. Transparency-Support needed	−2.268	1.771	0.180	−12.614	96	0.000

- D. The final research question has to do with the necessity and the effectiveness of instruments that regional public authorities use in order to implement their public policies that eventually will help SMEs to implement their own CSR actions. Tables 15 and 16 show that the instruments that regional public authorities use to implement their public policies are perceived as highly necessary (Table 15) and highly effective (Table 16) by tourism SMEs in Crete.

Table 15. Instruments, Necessity: Descriptive statistics.

	N	Mean	Std. Deviation
Informational Necessity	103	4.99	1.089
Economic Necessity	103	5.33	1.106
Partnering Necessity	103	5.00	1.268
Hybrid Necessity	100	4.95	1.132
Legal Necessity	101	4.69	1.294

Table 16. Instruments, effectiveness: Descriptive statistics.

	N	Mean	Std. Deviation
Informational Effectiveness	102	4.79	1.229
Economic Effectiveness	103	4.98	1.343
Partnering Effectiveness	102	4.66	1.346
Hybrid Effectiveness	99	4.71	1.288
Legal Effectiveness	98	4.36	1.423

Comparing the necessity SMEs assign to each of the public policy instruments, we found that Economic instruments were significantly more necessary than all other instruments in order regional public authorities to implement their CSR policies (Table 17). This finding is in complete agreement with previous studies related to SME CSR adoption (discussed in [13]) which have identified the lack of financial resources as a major barrier for the adoption and implementation of CSR actions by SMEs and the recognition that financial support and incentives is perceived by SMEs as a major enabler of CSR actions; this widely supported result is of paramount importance for the case of the economic crises struck Greek SMEs. However, as previous research has reported [37] regional authorities in Crete do not consider economic instruments as necessary for SMEs to implement CSR actions.

Comparing the effectiveness SMEs assign to each of the public policy instruments, we found that economic instruments are perceived as significantly more effective than partnering, hybrid and legal instruments, while legal instruments are perceived as significantly less effective than all other instruments (Table 18).

Table 17. Instruments, Necessity: Paired samples Test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Informational Necessity vs. Economic Necessity	−0.323	1.041	0.106	−3.039	95	0.003
Pair 2	Informational Necessity vs. Partnering Necessity	−0.010	1.061	0.108	−0.096	95	0.924
Pair 3	Informational Necessity vs. Hybrid Necessity	0.052	0.977	0.100	0.522	95	0.603
Pair 4	Informational Necessity vs. Legal Necessity	0.104	1.593	0.163	0.641	95	0.523
Pair 5	Economic Necessity vs. Partnering Necessity	0.313	1.292	0.132	2.370	95	0.020
Pair 6	Economic Necessity vs. Hybrid Necessity	0.375	1.154	0.118	3.184	95	0.002
Pair 7	Economic Necessity vs. Legal Necessity	0.667	1.359	0.139	4.808	95	0.000
Pair 8	Partnering Necessity vs. Hybrid Necessity	0.063	0.971	0.099	0.630	95	0.530
Pair 9	Partnering Necessity vs. Legal Necessity	0.354	1.314	0.134	2.641	95	0.010
Pair 10	Hybrid Necessity vs. Legal Necessity	0.292	1.360	0.139	2.101	95	0.038

Table 18. Instruments, Effectiveness: Paired samples Test.

		Mean	Std. Deviation	SE Mean	t	df	Sig. (2-tailed)
Pair 1	Informational Effectiveness vs. Economic Effectiveness	−0.172	1.194	0.124	−1.389	92	0.168
Pair 2	Informational Effectiveness vs. Partnering Effectiveness	0.118	1.051	0.109	1.085	92	0.281
Pair 3	Informational Effectiveness vs. Hybrid Effectiveness	0.065	1.159	0.120	0.537	92	0.593
Pair 4	Informational Effectiveness vs. Legal Effectiveness	0.441	1.492	0.155	2.849	92	0.005
Pair 5	Economic Effectiveness vs. Partnering Effectiveness	0.290	1.138	0.118	2.460	92	0.016
Pair 6	Economic Effectiveness vs. Hybrid Effectiveness	0.237	1.077	0.112	2.117	92	0.037
Pair 7	Economic Effectiveness vs. Legal Effectiveness	0.613	1.269	0.132	4.659	92	0.000
Pair 8	Partnering Effectiveness vs. Hybrid Effectiveness	−0.054	0.982	0.102	−0.528	92	0.599
Pair 9	Partnering Effectiveness vs. Legal Effectiveness	0.323	1.295	0.134	2.402	92	0.018
Pair 10	Hybrid Effectiveness vs. Legal Effectiveness	0.376	1.503	0.156	2.415	92	0.018

Finally, it should be mentioned that all ANOVA tests that compared all the above variables between different-size companies did not render significant results. That is, the size of the company is not a factor that differentiates the findings regarding all four research questions.

4. Discussion, Conclusions and Recommendations

In this paper, we have investigated how well public SME CSR policies and instruments used by regional authorities can contribute to the development and implementation of CSR actions by the SMEs located in their region. To answer this research question we have introduced a conceptual framework that can help regional authorities to align their CSR policy themes and the associated policy implementation instruments with SMEs' CSR needs. The proposed framework is based on the literature supported premises that properly designed and implemented CSR actions can improve SMEs' competitiveness, and that SMEs' CSR-based competitiveness has the potential to contribute to the sustainable competitiveness of a region. The proposed framework was used to empirically investigate the alignment and integration of public regional CSR policies and instruments with SMEs' CSR needs.

The empirical research suggests that the state of CSR maturity in the study region is low in terms of the perceived support provided by the regional authorities to SMEs and the level of CSR awareness of the surveyed SMEs. This finding is intuitively appealing as the CSR maturity level and involvement of public authorities in Greece is rather low. Suffice to note, that national CSR strategy of Greece is still under development. As a consequence of the low presence of CSR policies in the Crete region, the surveyed SMEs reported that they need support for implementing CSR actions related to all major CSR categories, i.e., workforce, market, environment, society. This expressed need for support is underpinned by the expressed low level of CSR awareness and CSR related information levels, a fact that is not conducive in assisting SMEs to rationalize their CSR actions and integrate them into their overall competitiveness improvement plans. It is worth noting that the difficulty of SMEs to articulate CSR activities integrated into their competitiveness 'strategy' is an endemic issue, as most of the SMEs CSR actions are not of strategic nature [41–43], and therefore are not seeing through the competitiveness improvement lens. The results related to the type of support the SMEs perceived that is offered to them through the policies of the regional authorities suggest that there is a gap between the level of support they require and the level of support offered.

Based on the perception of the surveyed SMEs the regional authorities offered them more support (albeit low) for market oriented CSR as compared to workforce and environment related activities. This finding may be indicative of the perceived CSR role of the regional authorities in the process of supporting regional competitiveness. In other words, regional authorities may place more emphasis to their role as facilitators of the market relationships and may perceive the development of these relationships as a driver of competitiveness.

Regarding the public policy themes that SMEs perceive that are needed to support their CSR actions it was found that the surveyed SMEs expressed the same preference for all possible policy themes, i.e., awareness raising, capacity building, fostering transparency. However, (albeit low), their perceived support from policies aiming to foster transparency was higher as compared to increase awareness and capacity building. This finding provides an indication of potential consistency between the types of CSR actions that are perceived by SMEs that are supported more by the regional authorities, i.e., market related, and the policy theme offered, i.e., foster transparency. However, a gap also can be detected as in order for this policy theme (foster transparency) to be implemented higher levels of CSR awareness raising and information provision should be also offered.

Finally, regarding the desirable policy instruments used and their perceived effectiveness, surveyed SMEs recognized that economic instruments are both highly desirable and effective and as such they maintain that should be used by the regional authorities. It is also worth noting that SMEs ranked legal instruments lower than any other policy instrument in terms of their necessity and effectiveness. This result may be grounded on the perception that the use of legal instruments may imply more bureaucracy and administrative burden for introducing CSR actions. It is worth noting, that fear of bureaucracy [44] and administrative burden [45] have been identified as barriers to CSR adoption and implementation.

4.1. Recommendations to the Regional Authorities and SMEs

The results of our investigation may provide the following recommendations to the regional authorities and tourism SMEs in Crete:

- Tourism SMEs in the region should become more aware and knowledgeable about CSR in order to be able to rationalize their choices of CSR actions.
- Awareness raising and capacity building is of utmost importance for the tourism SMEs in Crete. These two policy themes should complement the current policy theme of fostering transparency.
- The scarcity of economic resources faced by SMEs acts as a major barrier to CSR adoption and implementation. Therefore, the use of economic instruments should be considered by the regional authorities. Although SMEs have expressed a high necessity for financial support for CSR implementation, the final choice of regional authorities should also consider the competing needs for financial resources for other policy domains, and the scarcity of resources available to regional authorities.
- There seems to be a good alignment between CSR policy objectives and policy themes used by the regional authorities (market conditions vs. transparency). However, the development of a more integrated strategy for SME CSR calls for a close cooperation between regional authorities, organizations representing the SMEs, NGOs, and the SMEs themselves.
- In developing their more integrated CSR strategy, Public Authorities should place more emphasis in supporting environment related CSR actions in order to close the largest perceived gap between SME CSR needs and SME CSR support offered.

The empirical findings of this research are subject to the caveat that they are indicative, and as such they do not provide the basis for generalization across SMEs of other industrial sectors and geographical locations. Nevertheless, they can shed light and can contribute to the ongoing debate regarding the alignment of regional CSR policies and SME CSR support needs.

4.2. Recommendations for Further Research

A more comprehensive study is suggested regarding the role that regional authorities could play in promoting CSR among tourism SMEs within the framework of sustainable competitiveness. This study may involve more regions sharing the same importance and presence of tourism SMEs in their area. Furthermore, the relationship of regional SME CSR policies with the national CSR strategy should be investigated to identify potential synergies and complementarities. In line with the dynamic nature of the proposed conceptual framework (see Figure 1), it may be useful to perform a longitudinal study to investigate the effect of the feedback existing between regional sustainable competitiveness and regional CSR policies.

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