Strategies Adopted by Small and Medium Scale Enterprises (SMES) in Implementing Corporate Social Responsibility and Environmental Sustainability in Enugu State

Odokoro, G.C. [1], Uzuagu, A.U.[2], Abanyam, F.E.[3]

[1,2]Department of Business Education, University of Nigeria, Nsukka
[3]Department of Business Education, Ambrose Ali University, Ekpoma

Abstract

The study determined cooperate social responsibility and environmental sustainability strategies among SMEs in Enugu State. The study adopted descriptive research design. The population of the study was seventy-eight (78). Validated questionnaire was used for data collection. Mean and standard deviation were utilized for analyzing research question while ANOVA was used to test the hypothesis at 0.05 level of significance. Findings revealed that the strategies used by SMEs in implementing CSR in Enugu State included ensuring safety of employees, adequate waste disposal management and prevention of waste pollutants to host communities. Findings also indicated that the strategies used by SMEs in implementing ES included ensuring that the business activities do not affect the natural environment, reducing pollutants in the environment, implementing green manufacturing practices such as waste reduction, reuse and recycling, among others. ANOVA showed that there was no significant difference in the mean responses of SMEs on the strategies used in implementing environmental sustainability. Among recommendations made was that SMEs should engage in recycling of wastes from their activities

Keywords: Small and Medium Scale Enterprises (SMEs), Cooperate Social Responsibility (CSR), Environment, Sustainability, Strategies

Introduction

Small and medium enterprises (SMEs) are an integral part of the economy. Central Bank of Nigeria (CBN) (2014) cited in Ayozie (2019) classified SME as a firm with a workforce between 30 and not more than 300 workers and a capital involvement which ranges from N50m to N500m. Ayozie, Iliya and Adebayo (2021) noted that SMEs covers all economic activities including manufacturing, wholesale, retail trade, construction, processing and servicing which can be regarded as small in the given economy. SMEs are business enterprises owned by an individual to create values, which include economic, social, and environmental values (James, Ayodotun, Atolagbe, Maxwell, Augusta, Borishade & Fred,2018). These values enhance the economic growth of the nation, decrease poverty, and reduce unemployment (Fatoki, 2018). In most economies, SMEs spring up, and with their business activities, they improve the lives of the people and society (Jacinto & Du Preez, 2018).

SMEs are important for economic growth. SMEs are imperative to the growth of any nation (Masama & Bruwer, 2018). Bello, Jubril and Ahmed (2018) mentioned that SMEs are the ingredient for industrial development in a developing economy. Setting up small and medium manufacturing businesses could be through art, for instance, such as painting, bag making, shoemaking, and clothing with the use of locally sourced materials (Bello, *et al.,* 2018). Also, SME could involve food manufacturing from local producers that could reduce dependence on imported foods and increase the consumption of locally made products to boost the national economy. The National Bureau of Statistics

(2019) reported that in the past five years, SMEs in Nigeria have contributed about 48.5% of the national GDP. As observed by Obimgbo, Abanyam and Owenvbiugie (2022), small enterprises account for about 50% of the industrial jobs and nearly 90% of the manufacturing sector. Despite these numbers, most SMEs in Nigerua are not sustainable (Abanyam & Uwaimeye, 2019). Hence the need to to encourage the application of innovative strategies for the sustenance of their businesses (Feniser, Burz, Mocan, Ivascu, Gherhes & Otel, 2017).

The role of a sustainable business strategy is to have a positive impact on environment and the society. "Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987) cited in (Scheyvens, Banks&Hughes, 2016). When companies fail to focus on sustainability, some form of harm will result such as environmental degradation, social injustice, and inequality (Feniser *et al.,* 2017). Engert, Rauter and Baumgartner (2016) addressed the integration of corporate sustainability into the strategic management of various firms in the industry, the need for the firms to ensure that there is a strategic approach as part of the business strategy and process. Baumgartner and Rauter (2017) defined sustainable development as an economic, environmental, and social development to meet present needs but not pose a threat to future generations. Therefore, sustainability takes care of both the present and the future to safeguard resources, meeting both present and future needs.

SMEs are responsible for ensuring sustainability of their business through innoative ideas. Organization can create new business models that ensure sustainability in the workplace (Roome & Louche, 2016). For these models to be successful, the businesses should be sustainable to the extent that they are beneficial to both business owners and society in general. Scheyvens, Banks and Hughes (2016) suggested that to ensure the sustainability of a business, the business needs to consider SDGs to improve the lives of the people in society. Small and medium enterprise owners should, therefore, come up with effective business models that will ensure success in whatever they do as a way of focusing on sustainability since it is clear such models put in place by business leaders can be sustainable in the long run. Sustainability exists both for the needs of the present generation and the needs of the generations to come by ensuring that the environment is well protected for the benefit of society in general.

The concept of sustainability is generally regarded as having emerged from the environmental perspective. Sustainability in the environmental perspective is about how to manage physical resources so that they are conserved for the future. The best way to ensure sustainability in SMEs is to make them focus on individual lifestyles and wellbeing as opposed to focusing on profits and the amount of revenue (Font, Garay & Jones (2016). The firms that focus on high profits tend to do everything to get them, and some of the measures they put in place may be detrimental to the lives of the people in society as well as the environment (Font *et al.,* 2016). According to Imran, Salisu, Aslam, Iqbal and Hameed (2019), in the era of industrial revelation 4.0 (IR 4.0), sustainability is a serious challenge of contemporary SMEs. Through their survey, they found that environmental and social responsibilities are equally important factors affecting sustainability. Hosseininia and Ramezani (2016) claimed that the environmental factors that include recycling and the future of the earth affect the sustainability of SMEs. However, securing shareholder value remains the overarching tenet in profit organizations. SMEs in the Pakistani leather industry perceive environmental sustainability as social and moral responsibilities towards their stakeholders and the natural environment (Wahga, Blundel, & Schaefer, 2018). Environmental sustainability can be achieved by SMEs through business objectives in form of corporate social responsibility (CSR).

Corporate Social Responsibility (CSR) can be described as a set of standards to which a company subscribes in order to make its impact on society positive. CSR has the potential to make positive contributions to the development of businesses and the society. More and more organizations are

beginning to see the benefits from setting up strategic CSR agendas. One of the most used and quoted model of CSR is Carroll´s (1991) Pyramid of Corporate Social Responsibility (Wahga, Blundel& Schaefer,2018). It indicates that CSR constitutes of four kinds of social responsibilities; economic, legal, ethical and philanthropic. These four responsibilities can be illustrated as a pyramid. The economic component is about the responsibility to profit and this responsibility serves as the base for the other components of the pyramid. With regard to the legal aspect, society expects organizations to comply with the laws and regulations (Rekik & Bergeron, 2017). Ethical responsibilities are about how society expects organizations to embrace values and norms even if the values and norms might constitute a higher standard of performance than required by law (Rajhans,2018). Philanthropic responsibilities are those actions that society expect for a company to be a good corporate citizen.

Corporate social responsibility is a marketing communication tool that SMEs could utilize for marketing, campaigns and branding to communicate to prospective clients about their products and services, safety, social issues, and environment security (Youssef, Leicht, Pellicelli, & Kitchen, 2018). Corporate social responsibility practices were also confirmed to have a positive influence on SME competitiveness (Camacho & Fernandez, 2018). Beyond the social responsibilities and philosophical duties of companies and SMEs, correctly tailoring CSR strategies in SMEs is efficient for SME owners in meeting strategic business objectives, whether they be economic, environmental, or social (Zbuchea & Pinzaru, 2017).

The implementation of Corporate Social Responsibility (CSR) initiatives by SMEs is vital for the survival of any business within the communities that host the organizations. Business enterprises benefit commonly from the communities in terms of patronage, usage of enabling facilities, security and profit making (Abdullahi, Abubakar, Aliyu & Umar, 2015). Therefore, they must contribute to the society by being ethical and behaving in responsible manner. According to Ayozie, Iliya and Adebayo (2021), SMEs in Nigeria are largely managed by indigenous entrepreneurs, who overtime grow this business into large conglomerates, like the Dangote, Innoson and Coschans group.

A firm cannot, therefore, operate in an environment, reap every fruit from that environment but put back nothing. The impact of organizations in their environments today are sometimes quite glaring and sometimes not quite open but nonetheless quite destructive. Ayozie (2019) offers a detailed listing of the areas a company's social responsibility programmes are expected to have an impact, especially the SMEs in their respective communities. These areas especially in Nigeria cities includes: safety and health of employees, mental health, employment policies, retirement benefits, education and training, leisure, civil rights, ethnic rationalism, treatment of women, employee welfare, employee attitude, pollution, public safety, waste disposal/management, management of the physical environment, use of land, participation in community affairs, government relations, consumerism, profits, business image of the company. Studies on CSR do exist, but it seems like most of these studies have focused mainly on multinational companies and less neither on indigenous companies nor on the regional contexts in which the companies operate (Amaeshi, Adi, Ogbechie & Amao, 2006).

In Enugu State, the area of study, the researcher observed that there are several SMEs operating in different sectors of the economy such as manufacturing and fabrication firms, food and drinks as well as services industries such as telecommunication and banks. The problem of environmental sustainability by SMEs is not peculiar to Enugu State. Chinweuba and Okpala (2015) noted that noted that environmental sustainability is a global problem facing SMEs. However, Olusanya, Awotungase and Oyebo (2012) noted that most organizational policies on SMEs, focus on growth at the expense of environmental quality, these policies were premised on the expectation that gains in material well-being would far exceed losses incurred in environmental degradation. In the emperical studies reviewd, Ajibola (2020) investigated Nigeria Small and Medium Enterprise sustainability strategies. Nwoba and

Udoika (2016) studied community development and corporate social responsibility in Ebonyi State. Obi (2016) determined corporate social responsibility practice among small and medium scale enterprise of three manufacturing companies. Ogechukwu, Obere, Umukoro and Uche (2013) investigated small and medium scale enterprises (SMES) in Nigeria and the Marketing Interface. Kayode and Akinlo (2012) studied the determinants of Small and Medium Scale Enterprises (SMEs) Performance and Poverty Alleviation in Developing Counties: Evidence from South-West, Nigeria. None of the empirical studies reviewed investigated the strategies adopted by small and medium scale enterprises (SMEs) in implementing corporate social responsibility and environmental sustainability in Enugu State. This is the gap in literature filled by the study. Based on the problem of the study the study investigated the strategies adopted by small and medium scale enterprises (SMEs) in implementing corporate social responsibility and environmental sustainability in Enugu State. Specifically; the study determined:

1. Strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State.
2. Strategies used by SMEs in Implementing Environmental Sustainability in Enugu State

In line with the purpose of the study, the following research questions guided the study:
1. What are the strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State?
2. What are the strategies used by SMEs in Implementing Environmental Sustainability in Enugu State

Based on the research questions, the following hypotheses were formulated and tested at 0.05 level of significance:
1. There is no significant difference among the mean responses of SMEs [Manufacturing and Fabrication firms, Food and Drinks (whole sale and retailers) and the SMEs in Services industries (Telecom and Banks)}] on the Strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State.
2. There is no significant difference among the mean responses of SMEs [Manufacturing and Fabrication firms, Food and Drinks (whole sale and retailers) and the SMEs in Services industries (Telecom and Banks)] on the strategies adopted by SMEs in implementing Environmental Sustainability in Enugu State.

Method

The study adopted descriptive research design. This is because the study obtained data from the SMEs through the use of structured questionnaire and interpreted the results based on the responses. The population of the study was seventy-eight (78). This consisted of 38 SMEs in Manufacturing, Production and Fabrication firms, 22 SMEs in Food and Drinks Establishments (whole sale and retailers) and 18 SMEs in Services industries (Telecom, Banks). No sampling was done since the population is a manageable size. Questionnaire was used for data collection. The questionnaire was divided into two sections which are Section A on nature of SME and Section B was based on purposes of the study. Section B was obtained from extensive literature review. It was separated into two clusters. Cluster A on "Strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State" and Cluster B on Strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State. Section B was rated on a four-point scale of Strongly Agreed (SA) - 4 points, Agreed (A) - 3 points, Disagreed (D) - 2 points and Strongly Disagreed (SD) - 1 point.

The questionnaire was validated by three lecturers from the department of Business Education, Faculty of Vocational Technical Education, University of Nigeria, Nsukka. The validators comments were used to make necessary corrections before making final draft of the questionnaire. The reliability of the study was determined using Cronbach Alpha reliability index among ten SMEs in Anambra State. These SMEs were chosen because they share similar characteristics with SMEs in Enugu State.
Copies of the questionnaire were distributed to the 78 respondents and efforts were made to retrieved same immediately. Out of the 78 copies of the questionnaire distributed, 70 were returned showing 90% return rate.

Mean and standard deviation were utilized for analyzing research questions while ANOVA was used to test the hypotheses at 0.05 level of significance. For the decision rule, mean ratings from 2.50 and above were regarded as agree while mean ratings from 2.49 and below were disagree. With reference to the hypotheses, the null hypothesis was accepted and upheld when the p-value was equal to or greater than 0.05 level of significance($P>0.05$) or not upheld if otherwise.

Results

Table 1

Mean and Standard Deviation Responses on Strategies used by SMEs in Implementing Cooperate Social Responsibility in Enugu State.

S/N	CSR Strategies used by SMEs in Implementing CSR	Mean	SD	Remark
1.	Ensuring safety of employees	3.48	1.01	Accepted
2.	Providing safe working environment	3.65	0.92	Accepted
3.	Adequate training and retraining of staff	3.05	1.04	Accepted
4.	Adequate waste disposal management	3.18	1.11	Accepted
5.	Prevention of waste pollutants to host communities	3.55	0.34	Accepted
6.	Providing retirement benefits for employees	2.13	0.51	Rejected
7.	Ensuring that products are safe for consumption	3.79	0.93	Accepted
8.	Using locally available materials in product development	2.32	0.66	Rejected
9.	Employing qualified personnel from host communities	3.51	0.93	Accepted
10.	Introducing behavioural change programme to reduce energy waste	2.06	1.13	Rejected

Key: SD = Standard Deviation

Table 1 indicated that the strategies used by SMEs in implementing CSR in Enugu State included ensuring safety of employees, providing safe working environment, adequate training and retraining of staff, adequate waste disposal management, prevention of waste pollutants to host communities, ensuring that products are safe for consumption and employing qualified personnel from host communities. The strategies rejected by SMEs in implementing CSR included proving retirement benefits for employees, using locally available materials in product development and introducing behavioural change programme to reduce energy waste. The standard deviation ranged from 0.34 to

1.13 implying nearness of mean responses.

Table 2

Mean and Standard Deviation Responses on Strategies used by SMEs in Implementing Environmental Sustainability (ES) in Enugu State

S/N	CSR Strategies used by SMEs In Implementing ES	Mean	SD	Remark
1)	Ensuring that the business activities do not affect the natural environment	3.82	1.22	Accepted
2)	Recycling of Wastes from SMEs activities	2.16	0.93	Rejected
3)	Avoid dumping of wastes close to residential areas	3.57	0.62	Accepted
4)	Focusing on adding value to human life rather than on more profit	2.68	0.89	Accepted
5)	Reducing pollutants in the environment.	3.64	0.91	Accepted
6)	Implementing green manufacturing practices such as waste reduction, reuse and recycling.	3.02	0.82	Accepted
7)	Promoting positive work environment that will not affect the ecosystem.	3.11	0.69	Accepted
8)	Creating a waste treatment plant	1.21	1.01	Rejected
9)	Supervising by environmental protection agency	3.66	0.74	Accepted
10)	Abiding to the rule of eco-friendly environment	3.04	0.97	Accepted
11)	Promoting the use of renewable sources of energy	3.17	1.05	Accepted

Key: SD = Standard Deviation

Table 2 indicated that the strategies used by SMEs in implementing environmental sustainability included ensuring that the business activities do not affect the natural environment, avoid dumping of wastes close to residential areas, focusing on adding value to human life rather than on more profit, reducing pollutants in the environment, implementing green manufacturing practices such as waste reduction, reuse and recycling, promoting positive work environment that will not affect the ecosystem, supervising by environmental protection agency, abiding to the rule of eco-friendly environment and promoting the use of renewable sources of energy. The strategies not used by SMEs in implementing environmental sustainability included recycling of wastes from SMEs activities and creating a waste treatment plant. Standard deviation ranged from 0.62 to 1.22 implying that the mean values were close to each other.

Table 3

Analysis of Variance (ANOVA) on the Strategies used by SMEs (Manufacturing, Food and Drinks and Services Industries) in Implementing Cooperate Social Responsibility in Enugu State.

S/N	Strategies Used by SMEs in Implementing CSR	SSb	SSw	MSb	MSw	F	Sig	Decision
1.	Ensuring safety of employees	0.26	48.72	0.13	0.72	0.18	0.83	NS
2.	Providing safe working environment	0.82	64.1	0.41	0.95	0.43	0.65	NS
3.	Adequate training and retraining of staff	7.05	61.9	3.52	0.92	3.81	0.07	NS
4.	Adequate waste disposal management	5.51	40.25	2.75	0.60	4.58	0.93	NS
5.	Prevention of pollutants to host communities	5.17	60.26	2.58	0.89	2.87	0.06	NS
6.	Providing retirement benefits for employees	11.75	39.68	5.87	0.59	9.92	0.09	NS
7.	Ensuring that products are safe for consumption	0.70	64.7	0.35	0.96	0.36	0.69	NS
8.	Using locally available materials in product development	0.63	76.45	0.31	1.14	0.27	0.76	NS
9.	Employing qualified personnel from host communities	3.47	61.97	1.73	0.92	1.87	0.16	NS
10.	Introducing behavioural change programme to reduce energy waste	0.19	49.29	0.09	0.73	0.13	0.87	NS

Key: NS = Not Significant, S = Significant, df = Degree of Freedom, F = Calculated value of ANOVA using SPSS, SSb = Sum of Squares between groups, SSw = Sum of Squares within groups, MSb = Mean of Squares between groups, MSw = Mean of Squares within groups, N_1 = number of Respondents (70), Level of Significance = 0.05.

Table 3 contains ANOVA of the strategies used by SMEs (Manufacturing, Food and Drinks and Services Industries) in implementing cooperate social responsibility. Result in the table shows that there was no significant difference in the mean responses of SMEs on the strategies used in implementing CSR. The probability values range from 0.06 to 0.93 which are more than 0.05 level of significance (P>0.05). Therefore, the null hypothesis of no significance difference at 0.05 level of significance was upheld.

Table 4

Analysis of Variance (ANOVA) on the Strategies used by SMEs (Manufacturing, Food and Drinks and Services Industries) in Implementing Environmental Sustainability (ES) in Enugu State

S/N	Strategies used by SMEs in Implementing ES	SSb	SSw	MSb	MSw	F	Sig	Decision
1.	Ensuring that the business activities do not affect the natural environment	3.47	50.03	0.74	1.73	2.32	0.11	NS
2.	Recycling of Wastes from SMEs activities	1.16	54.68	0.58	0.81	0.77	0.40	NS
3.	Avoid dumping wastes close to residential areas	0.75	58.22	0.37	0.86	0.43	0.64	NS
4.	Focusing on adding value to human life rather than on more profit	12.29	60.40	6.14	0.90	6.82	0.62	NS
5.	Reducing pollutants in the environment.	13.01	73.26	6.50	1.09	5.95	0.81	NS
6.	Implementing green manufacturing practices such as waste reduction, reuse and recycling	0.49	66.94	0.24	0.99	0.24	0.78	NS
7.	Promoting positive work environment that will not affect the ecosystem.	1.16	45.41	0.58	0.67	0.86	0.42	NS
8.	Creating a waste treatment plant	6.23	51.03	3.11	0.76	4.09	0.72	NS
9.	Supervision by environmental protection agency	5.72	55.54	2.86	0.82	3.45	0.83	NS

10.	Abiding to the rule of eco-friendly environment	5.18	44.25	2.59	0.66	3.92	0.66	NS
11.	Promoting the use of renewable sources of energy	2.91	50.22	1.45	0.75	1.94	0.15	NS

Key: NS = Not Significant, S = Significant, df = Degree of Freedom, F = Calculated value of ANOVA using SPSS, SSb = Sum of Squares between groups, SSw = Sum of Squares within groups, MSb = Mean of Squares between groups, MSw = Mean of Squares within groups, N_1 = number of Respondents (70), Level of Significance = 0.05.

Table 4 contains ANOVA of the strategies used by SMEs (Manufacturing, Food and Drinks and Services Industries) in implementing Environmental Sustainability. Result in the table shows that there was no significant difference in the mean responses of SMEs on the strategies used in implementing environmental sustainability. The probability values range from 0.11 to 0.83 which are more than 0.05 level of significance (P>0.05). Therefore, the null hypothesis of no significance difference at 0.05 level of significance was upheld.

Discussion of Findings

Findings indicated that the strategies used by SMEs in implementing CSR in Enugu State included ensuring safety of employees, providing safe working environment, adequate training and retraining of staff, adequate waste disposal management, prevention of waste pollutants to host communities, ensuring that products are safe for consumption and employing qualified personnel from host communities. This implies that CSR operations and strategies adopted by SMEs in Nigeria vary but each has a benefit for the society and for the SMEs. In line with the findings, Amaeshi, Adi, Ogbechie and Amao (2006) noted that Nigerian companies are engaged in one CSR activity or the other. Ayozie, Iliya and Adebayo (2021) noted that there has not been a clearly designed policy of CSR by SMEs in Nigeria. Also, in support of the findings, Ogundele, Akingbade, Saka, Elegunde and Aliu (2013) stated that a major contribution made by SMEs is in the area of employment as they offer a high amount of employment in casual, part-time, low training and low-skilled jobs to host community dwellers. ANOVA of the strategies used by SMEs (Manufacturing, Food and Drinks and Services Industries) in implementing cooperate social responsibility showed that there was no significant difference in the mean responses of SMEs on the strategies used in implementing CSR. This implies that the SMEs adopt similar approaches in implementing CSR.

Findings indicated that the strategies used by SMEs in implementing environmental sustainability included ensuring that the business activities do not affect the natural environment, avoid dumping of wastes close to residential areas, focusing on adding value to human life rather than on more profit, reducing pollutants in the environment, implementing green manufacturing practices such as waste reduction, reuse and recycling, promoting positive work environment that will not affect the ecosystem, supervising by environmental protection agency, abiding to the rule of eco-friendly environment and promoting the use of renewable sources of energy. These findings indicate that the SMEs adopt different measures in ensuring that their activities are environmentally sustainable. In support of the findings, Ayozie, Iliya and Adebayo (2021) noted that environmental researches must be carried out by SMEs in the host community in order to identify areas of interest that need that can be solved through CSR which might be spanned for a period of time (Long term implementation) for the activities to have a meaningful impact to the community in particular and society as a whole. Also, in agreement with the findings, Amaeshi, Adi, Ogbechie and Amao (2006) noted that CSR practices in the oil and gas multinationals involved activities focused on remedying the effects of their extraction

activities on the local communities. The companies provide pipe-borne waters, hospitals and schools. To further support the finding, Ayozie (2019) stated that the areas a company's social responsibility programmes are expected to have an impact, especially the SMEs in their respective communities included safety and health of employees, pollution, public safety, waste disposal/management, management of the physical environment, use of land among others. ANOVA of the strategies used by SMEs in implementing Environmental Sustainability revealed that there was no significant difference in the mean responses of SMEs on the strategies used in implementing environmental sustainability.

Conclusion

Based on the findings of the study, it was concluded that SMEs in Enugu state adopt different strategies in ensuring CSR and environmental sustainability. Findings indicated that most of the SMEs do not use locally available materials in product development which can be attributed to the nature of the raw materials needed by the SMEs. SMEs constitute key performers in the delivery of corporate social responsibility to their host communities. Since, the SMEs benefit from the host communities; it is expected of them to give back to the society.

Recommendations

Based on the findings of the study, it can be recommended that:
1. SMEs should engage in recycling of wastes from their activities.
2. SMEs should be encouraged to use locally available materials for the production processes.
3. SMEs should adopt renewable sources of energy for the production processes.
4. There is need for SMEs to introduce behavioural change programmes that would help reduce energy waste.

References

Abanyam, F. E., & Uwaimeye, R. (2019). Green business best practices for enterprises sustainability in South-South Nigeria. *International Journal of Business, Marketing and Management.* 4(3), 17-24. ISSN: 2456-4559 www.ijbmm.com

Abanyam, F. E., Ibelegbu, A. N., & Garba, H. J. (2020). Green marketing: The enviropreneur and compliance marketing approaches for predicting sustainable industries in South-South Nigeria. *Vocational and Technical Education journal,* 4 (2), 265-277 www.acjol.org

Abdullahi, M, S. Abubakar, A. Aliyu, R. L. & Umar, K (2015)., The nature of Small and Medium Scale Enterprises (SMEs): Government and Financial Institutions support in Nigeria. *International Journal of Academic Research,* 5 (3): 525-537.

Ajibola, E. O. (2020). Nigeria Small and Medium Enterprise Sustainability Strategies. *Unpublished Ph.D Thesis from College of Management and Technology, Walden University, Minnesota.*

Amaeshi, K, Adi, B, Ogbechie, C & Amao, O. (2006). Corporate social responsibility in Nigeria: western mimicry or indigenous influences? No. 39-2006, ICCSR Research Paper Series – ISSN 1479 – 5124, *The University of Nottingham,* pp. 4,17-25.

Ayozie D. O (2019). SMEs in Nigeria and coporate social responsibility. The Nigeria accountant, institute of chartered accountant institute of chartered Accountants of Nigeria. Victoria Island Lagos Pp: 33 - 40

Ayozie, D. O., Iliya, B. & Adebayo, T. (2021). Corporate social responsiblities (CSR) of small and medium scale Enterprises (SMES) in Nigeria: A critical litrature review. *African Scholar Journal of African Sustainable Development (JASD-2).* 21 (2): 75-100

Baumgartner, R. J., & Rauter, R. (2017). Strategic perspectives of corporate sustainability management to develop a sustainable organization. *Journal of Cleaner Production,* 140: 81-92. doi: 10.1016/j.jclepro.2016.04.146

Bello, A., Jubril, A., & Ahmed, I. (2018). Impact of small and medium scale enterprises on economic growth: Evidence from Nigeria. *Global Journal of Economics and Business,* 4: 236-244. Retrieved from https://www.refaad.com/ 100

Camacho, J. & Fernández-Fernández, J. (2018). Competitiveness and CSR in SME: Results from a study in the Madrid region. *Management Dynamics in the Knowledge Economy*, 6: 105-116. doi:10.25019/mdke/6.1.06

Chinweuba, E. T. & Okpala, C. S. (2015). Quantitative analaysis of the impact of small and medium scale enterprises on the growth of Nigerian economy (1993-2011). *International Journal of Development and Emerging Economics,* (3)1, 26-38.

Engert, S., Rauter, R., & Baumgartner, R. J. (2016). Exploring the integration of corporate sustainability into strategic management: A literature review. *Journal of Cleaner Production,* 112: 2833-2850. doi: 10.1016/j.jclepro.2015.08.031

Fatoki, O. (2018). The impact of entrepreneurial resilience on the success of small and medium enterprises in South Africa.*Sustainability,*7(10):1- 12. doi:10.3390/su10072527

Feniser, C., Burz, G., Mocan, M., Ivascu, L., Gherhes, V., & Otel, C. (2017). The evaluation and application of the TRIZ method for increasing eco-innovative levels in SMEs. Sustainability, 9, 1125-1144. doi:10.3390/su9071125 105

Font, X., Garay, L., & Jones, S. (2016). Sustainability motivations and practices in small tourism enterprises in European protected areas. *Journal of Cleaner Production*, 137:1439-1448. doi: 10.1016/j.jclepro.2014.01.071

Hosseininia, G., & Ramezani, A. (2016). Factors influencing sustainable entrepreneurship in small and medium-sized enterprises in Iran: a case study of food industry. *MDPI, Open Access Journal,* 8(10), I-20. Retrieved from https://ideas.repec.org/

Imran, M., Salisu, I, Aslam, H.D., Iqbal, J., & Hameed, I. (2019). Resource and information access for SME sustainability in the era of IR 4.0: The mediating and moderating roles of innovation capability and management commitment. *Processes*, 7: 211. doi:10.3390/pr7040211

Jacinto, F., & Du Preez, E. A. (2018). The role of small and medium enterprises in development of tourism in a post-war context: The case of Angola. *Euro Economica,* 37:149-163. Retrieved from: https://journals.univdanubius.ro/index.php/euroeconomica/article/view/5181

James, O., Ayodotun, S. I., Atolagbe, T., Maxwell, A. O., Augusta, B. A., Borishade, T. T., & Fred, P. (2018). Contribution of small and medium enterprises to economic development: Evidence from a transiting economy. *Data in Brief,* 18:835-839. doi: 10.1016/j.dib.2018.03.126

Kayode, B. and Akinlo, A. (2012)., Determinants of Small and Medium Scale Enterprises (SMEs) Performance and Poverty Alleviation in Developing Counties: Evidence from South-West Nigeria. *European Journal of Humanities and Social Sciences,* 17 (1), 848- 863.

Masama, B. T., & Bruwer, J. (2018). Revisiting the economic factors which influence fast food South African small, medium and micro enterprise. *Expert Journal of Business and Management,* 6:19-28. Retrieved from https://businessexpertjournals.com

National Bureau of Statistics. (2019). National Bureau of Statistics in Nigeria: Central data catalog. Retrieved from: https://www.nigerianstat.gov.ng/nada/index.php/catalog

http://cudimac.unn.edu.ng/volume-10/

Nwoba, M.O.E & Udoika, J.M. (2016). Community development and corporate social responsibility in Ebonyi State: An investigative study of selected mining firms and communities, *Journal of Policy and Development Studies,* 10 (2), 54-62.

Obi, L. (2016). Corporate social responsibility practice among small and medium scale enterprises: a study of three manufacturing companies, *International Journal of Research in Management Sciences*, 4(1), 92- 99.

Ogechukwu, A. D, Obere, J.S., Umukoro, F. & Uche, A.V. (2013)., Small and medium scale enterprises (SMES) in Nigeria the marketing interface. *Global Journal of Management and Business Research Marketing,* 13(9), 1-12

Ogundele, O.J.K., Akingbade, W.A., Saka, R.O., Elegunde, A.F. and Aliu,A.(2013).Marketing practice of small and medium enterprises (SMEs): perspective from a developing country. *Mediterranean Journal of Social Sciences,* 4(3), 243-258.

Olusanya, S. O., Awotungase, S, A. & Oyebo, A. O. (2012). Corporate social responsibility and effectiveness of small and medium enterprises (SMEs) In Nigeria. *IOSR Journal of Business and Management (IOSR-JBM)*, 5(1), 40-47

Rajhans, K. (2018). Effective communication management: A key to stakeholder 121 relationship management in project-based organizations. *IUP Journal of Soft Skills,* 12, 47-66. Retrieved from https://iupindia.in/1812/Soft%20Skills/Effective_Communication_Management.asp

Rekik, L. & Bergeron, F. (2017). Green practice motivators and performance in SMES: A qualitative comparative analysis. *Journal of Small Business Strategy*, 27, 1-17. Retrieved from: https://libjournals.mtsu.edu/index.php/jsbs/article/view/757

Roome, N., & Louche, C. (2016). Journeying toward business models for sustainability. *Organization & Environment,* 29, 11-35. doi:10.1177/1086026615595084

Scheyvens, R., Banks, G., & Hughes, E. (2016). The private sector and the SDGs: The need to move beyond 'business as usual'. *Sustainable Development,* 24, 371-382. doi:10.1002/sd.1623

Wahga, A., Blundel, R., & Schaefer, A. (2018). Understanding the drivers of Sustainable Entrepreneurial Practices in Pakistan's leather Industry: A multi-level approach. *International Journal of Entrepreneurial Behaviour & Research*, 24(2), 382-407. doi:10.1108/IJEBR-11-2015-0263 126

Youssef, K. B., Leicht, T., Pellicelli, M., & Kitchen, P. J. (2018). The importance of corporate social responsibility (CSR) for branding and business success in small and medium-sized enterprises (SME) in a business-to-distributor (B2D) context. *Journal of Strategic Marketing,* 26: 723-739. doi:10.1080/0965254x.2017.1384038

Zbuchea, A. & Pinzaru, F. (2017). Tailoring CSR strategy to company size? *Management Dynamics in the Knowledge Economy,* 5, 415-437. doi:10.25019/mdke/5.3.06