Abstract

There is, without a doubt, an increasing awareness of the questions associated with Corporate Social Responsibility (CSR), not only from an academic point of view, but also from a social dimension. Within this framework, this paper analyzes the level of development of CSR in Small and Medium Sized Enterprises, and the relationship that this level of performance may have on organizational factors such as gender, educational level of the owner/manager, the ownership structure, size and industry. The findings of this exploratory study support the view that Spanish companies have a positive attitude towards CSR and they seem to be engaged in a numerous of socially responsible activities, with size, industry and the educational level of the owner/manager being determinant factors for its development.

Keywords

Corporate social responsibility, Small and medium sized enterprises, Stakeholders.