

Understanding the Impact of Cultural Factors on Corporate Responsibility: Conceptual Framework and a Study of 15 SMEs in Turkey*

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Abstract: This study offers a conceptual framework to investigate the role of financial and cultural factors on the understanding of corporate (social) responsibility (CR), and by applying this framework, aims to understand how cultural factors are affecting CR perception of Turkey. Since the impact of cultural factors is especially apparent on the smaller enterprises, the research focuses on SMEs in the manufacturing sector. In total, 15 semi-structured interviews with company representatives were conducted. The acquired data was analyzed with a descriptive analysis method. Results show that although participants were not aware of the extent of CR concept, a majority of them do have philanthropic activities, which are motivated predominantly by moral values. However, they show weak performances in terms of their environmental responsibility and stakeholder dialogue. These findings confirm that the CR perception of participant SMEs is compatible with Turkey's cultural characteristics. Therefore, cultural factors could play a key role for SMEs to embrace the essence of CR as somehow traditional and already existing, rather than considering this notion as 'imported' or 'new'. This research differs from existing literature in its qualitative methodology and conceptual framework, which scrutinizes financial and non-financial factors separately to reveal the CR perception of SMEs.

Keywords: Corporate responsibility, globalization, SMEs, culture, qualitative research.

Kültürel Etkenlerin Kurumsal Sorumluluk Üzerindeki Etkisi: Kavramsal Çerçeve Önerisi ve Türkiye'deki 15 KOBİ Üzerine Bir Araştırma

Öz: Bu çalışma, finansal ve kültürel faktörlerin kurumsal (sosyal) sorumluluk (KS) anlayışındaki rolünü araştırmak için kavramsal bir çerçeve önermekte ve bu kavramsal çerçeve içerisinde kültürel etkenlerin Türkiye'deki KS algısı üzerindeki etkisini anlamaya yönelik bir araştırma sunmaktadır. Kültürel etkenler özellikle küçük işletmeler üzerinde belirgin olduğundan, araştırmada üretim sektöründeki KOBİ'lere odaklanılmıştır. Şirket temsilcileri ile

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toplam 15 adet yarı yapılandırılmış görüşme yapılmıştır. Toplanan veriler betimsel analiz yöntemi ile yorumlanmıştır. Elde edilen sonuçlar, KS kavramının geniş anlamını yeterince bilmiyor olmalarına rağmen katılımcıların çoğunluğunun ahlaki değerleri doğrultusunda hayırseverlik etkinlikleri uyguladıklarını göstermektedir. Diğer yandan katılımcılar, çevresel sorumluluk ve paydaş diyalogu açısından yeterli etkinliklere sahip değildir. Bu bulgular, katılımcı KOBİ'lerin KS algılarının Türkiye'nin kültürel özellikleriyle uyumlu olduğunu doğrulamaktadır. Dolayısıyla KOBİ'lerin KS'yi 'ithal' veya 'yeni' bir kavram olmaktan ziyade 'geleneksel' ve zaten 'mevcutta var olan' bir anlayış olarak görebilmeleri konusunda, kültürel etkenler önemli bir işlev üstlenebilir. Bu araştırma, KOBİ'lerin KS algısını finansal ve kültürel etkenler üzerinden ayrı ayrı inceleyen nitel araştırma metodolojisi ve kavramsal çerçevesiyle mevcut çalışmalardan farklılaşmaktadır.

Anahtar Sözcükler: Kurumsal sorumluluk, küreselleşme, KOBİ'ler, kültür, nitel araştırma.

Introduction

It is possible to claim that the idea of modern corporate (social) responsibility (CR) originated from Anglo-Saxon countries, and therefore reflecting Anglo-Saxon cultural values (Blowfield and Frynas, 2005; Katz *et al.*, 1999; Barth and Wolff, 2009; Macleod, 2011). The emphasis on entrepreneurship and private property among Anglo-Saxon economies inherently aspires to self-interest as the conclusive aim of CR. In this regard, CR practices are not accepted as complimentary favors; rather they are expected to provide financial outcomes (Palvölgyi *et al.*, 2009; Katsoulakos and Katsoulacos, 2007).

Outside of the *Anglosphere* socio-economic area, various CR perspectives focus on culture-specific interpretations by emphasizing moral and local aspects. In this way, they idealize better forms of CR. Previous literature comprises two types of culture-specific CR discourses. First, culture-specific studies may focus on certain localities and histories. For instance, Morsing *et al.* (2008) differentiate the CR approach of Denmark from the rest of European countries; according to Rishi and Moghe (2003), and Mitra (2012) CR in India was not a new concept; it had already existed within Gandhi's ethics. In a similar fashion, Whelan (2007) and Wang and Juslin (2009) found some traces of CR among the East Asian cultures in the teachings of Confucius. Chavarria (2007) argues that the roots of Mexican CR lie in Aztec civilization. Second, culture-specific CR discourses may also interpret CR from religious perspectives (Epstein, 2002; Brammer *et al.*, 2007). Many Christian organizations campaign to popularize Christian-ethics based corporate activities (Stabile 2004), such as the Ecumenical Council for Corporate Responsibility, Task Force on the Churches and Corporate Responsibility and Interfaith Center on Corporate Responsibility. In a similar manner, various scholars have aimed to theorize an Islamic understanding of CR (Williams and Zinkin, 2010; Dusuki and Abdullah, 2007; Darrag and E-Bassiouny, 2013; Basah and Yusuf, 2013; Saraç and Kavakçı, 2016).

Most of the above-cited examples of culture-specific CR approaches are merely conceptual and/or based on very limited examples or case studies. Furthermore,

these conceptualizations are not significant and viable outside of their particular cultural contexts.

This study contributes to the existing literature in two ways: First, instead of previous approaches which had local or religious limitations, this study proposes a universal framework to investigate the role of cultural factors on the understanding of CR. Second, by implementing this framework, the qualitative research design of the study makes a methodological contribution by demonstrating the CR perception of SMEs in Turkey, which remain an under-researched area.

Culture-Specific CR Discourses

Although CR seems associated with economics and its universal rules, it is also connected with culture and its relativistic features. Thus, catalyzed by the globalization of the concept, different cultural contexts inescapably lead to different CR interpretations. Many factors such as history, philosophy, traditions, social values and interrelationship with the environment, directly affect the perception of the nature of business and society relationship (Argandona and Hoivik, 2009; Coombs and Holladay, 2012). In this regard, the essence of CR is not peculiar to Anglo-Saxon countries (Blowfield and Frynas, 2005).

It is possible to summarize common characteristics shared by culture-specific CR discourses. (I) These discourses do not accept CR as a new understanding and/or imported from the West, rather they assert that the essence of CR is already integrated into local culture. (II) The classic understanding of CR is found substantial, yet inadequate to fulfill its premise. (III) The main goal of CR is to align business practices and moral aspects rather than seeking corporate self-interest. Therefore, culture-specific CR discourses claim to offer a more authentic and improved understanding of CR, and more emphasis is placed on cultural/moral aspects than seeking self-interest. The differences between mainstream and culture-specific perceptions of CR are summarized in Table 1.

Table 1. Differences between mainstream and culture-specific perceptions of CR

CR Perception	Motivation	Subject
Mainstream / Anglo-Saxon	Financial factors (Seeking self-interest)	Larger and international corporations
Culture-specific	Cultural factors (Seeking moral values)	SMEs and local enterprises

CR of Smaller Enterprises

Considering that SMEs are relatively independent from international supply chains and more connected with local networks, they tend to interpret CR from a culture dominant perspective (Coombs and Holladay, 2012; Barth and Wolf, 2009; Williams and Zinkin, 2008). In this regard, the influence of cultural factors on the CR perception is more apparent on SMEs than larger and international corporations.

Although mainstream CR-related research has been oriented towards large firms, various studies have addressed the importance of CR among SMEs in the last decades (Spence, 1999; Spence *et al.*, 2003; Tilley, 2000; Looser and Wehrmeyer, 2015). The role of CR in SMEs should be distinguished from its role in large corporations since SMEs differ from larger enterprises in terms of their legal form, sector, orientation towards profit, national context, historical development and institutional structures (Perrini, 2006). In this sense, widely influenced by local networks and culture, the CR of SMEs takes a more informal direction than that of large enterprises.

Conceptual Framework

This study suggests that the perception of CR is influenced by both financial and cultural factors simultaneously and to variable degrees. That is to say, the CR perception of a corporation cannot be entirely financial or cultural, and it may vary depending on its size, sector, level of internationalization and socio-economic surrounding.

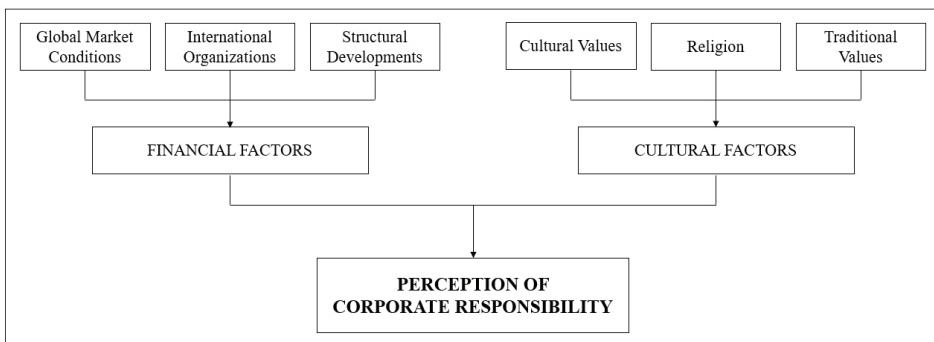


Figure 1: Factors shaping the perception of CR

Financial factors are related to financial motives, which aim to increase self-interest; for instance, long-term profitability or international supply chain compliance. Cultural factors behind CR perception, on the other hand, influence ethical ins-

pirations' such as cultural values, traditions or religious views. Figure 1 illustrates a proposed conceptual framework to understand how financial and cultural factors influence the perception of CR.

The main determinants that are accumulating the influence of financial factors on the perception of CR can be categorized into three groups:

1. Global market conditions: Globalization of markets and investments transform CR into a market norm for international trade. International corporations adapt their global CR policies to their local branches. In this way, international supply chains contribute to the proliferation of CR practices.
2. International organizations: Incentives and initiatives of the United Nations, the European Union, the World Bank and other international organizations promote CR discourses.
3. Structural developments: Regulatory and supervisory authorities in governmental level provide incentives and regulations for CR practices in order to adapt to the international CR agenda.

In order to understand the interaction between cultural factors and the perception of CR, this research predominantly focuses on three aspects:

1. Cultural values: Cultural characteristics inevitably interact with the understanding of CR. In order to explain cultural differences and their impact on the conceptualization of CR, Hofstede's cultural dimensions theory provides a systematic framework for evaluation (Hofstede and Hofstede, 2005).
2. Religion: Throughout the ages, almost all major religions have had defined moral and ethical prescriptions that offer practical guidance to those involved in business concerning ethical conduct (Brammer et al., 2007). The idea of voluntary business contributions is rooted in many cultural and religious views. It is possible to see the idea of sustainability, control greed and altruism in the teachings of all major religions (Blowfield and Frynas, 2005). In this way, for many religions economic systems are only ethical if they support communal values and underline interdependency.
3. Traditional values: Historical developments among different cultural contexts have led to distinctive traditional institutions. These traditional aspects could be considered as authentic inspirations for culture-specific CR discourses. In this sense, historical characters like Confucius and Gandhi have sparked different CR perceptions (Rishi and Moghe, 2013, Mitra, 2012, Whelan 2007). In a similar manner, traditional management values of Aztec civilization inspire modern CR in Mexico (Chavarria, 2007).

This study also aims to implement this conceptual framework to reveal how cultural factors affect CR perception of SMEs in Turkey.

Cultural Factors Influencing CR in Turkey

Following the conceptual framework of the study, cultural factors that may affect CR perception in Turkey are discussed in relation to cultural values, religion, and traditional values.

Cultural Values

Cultural dimensions theory proposes six dimensions along which cultural values could be analyzed (Hofstede and Hofstede, 2005). However, this research focuses only on power distance, individualism and uncertainty avoidance because of two reasons. First, based on these dimensions we can interpret potential implications of cultural values on business life and CR. Second, Turkish culture shows prominent characteristics with regard to these dimensions.

Table 2. Differences between mainstream and culture-specific perceptions of CR

Cultural Dimension	Turkish Culture	Implications to Business and CR	Related Research Topics
Power distance	High power distance	Dependent, hierarchical, superiors often inaccessible and the ideal boss is a father figure	Decision making processes in top management
		Communication is indirect and the information flow is selective Less concern for environmental protection	Communication between managers and employees Self evaluation of managers
Individualism	Highly collectivistic	'We' is more important than 'I' People belong to in-groups who look after each other in exchange for loyalty	Relationships regarding to kinship, being fellow townsmen and marriage between employees
		Communication is indirect, open conflicts are avoided More focus on family and local community welfare	Competition between employees Sense of belonging to company

Uncertainty avoidance	Low scores of uncertainty avoidance	Huge need for laws and rules	Written rules of the workplace
		More value placed on employee loyalty	Corporate quality policy
		Lower labor turnover	Long-term corporate objectives
			Views about business growth

Table 2 shows the characteristics of Turkish culture in terms of power distance, individualism and uncertainty avoidance. Additionally, while summarizing potential implications of these characteristics on business life and CR in Turkey, Table 2 also shows related research topics about each of these cultural dimensions that were followed throughout this study.

Religion

This study mainly focuses on Islamic notions related to CR, as Islam is the dominant religion in Turkey. According to Saraç and Kavakçı (2016), Islam has many features related to business life and philanthropy. *Sadaqah* and *zakat* are basic themes of Islamic philanthropy. *Sadaqah* connotes all kinds of voluntary benevolence. Although it usually refers to monetary aids, any type of kindness, such as a smile, also counts as *sadaqah* (Paçacı, 2006). *Zakat*, on the other hand, is one of the five pillars of Islam. The distribution of welfare and concerning the well-being of others are the main aims of *zakat*. In order to fulfill the duty of *zakat*, usually 1/40 of a Muslim's total savings is reserved for charitable contributions (*ibid.*).

Although these obligations were defined for individuals, corporate identities may also embrace them as a motivation for charity and philanthropy. In this regard, these religious duties may be transformed into corporate citizenship practices in line with the modern CR understanding.

Based on Islamic interpretations of philanthropy and business life, various authors and opinion leaders have tried to conceptualize an Islamic CR. These views propose that business ethics should be formulated by Islamic principles rather than secular perspectives, in order to give business leaders a more relatable paradigm, which would be more spiritually satisfying, and more permanent (Darrag and E-Bassiouny, 2013; Al-Ali, 2006; The Financial Express, 2011). In this regard, Williams and Zinkin (2010) scrutinized how Islamic teaching is compatible with the ten principles of the UN Global Compact. They found that "Islam not only ap-

appears to be in close conformity with the ten principles of the UN Global Compact, but in many respects go further than the minimum standards adopted by this framework". Basah and Yusuf (2013) claim that CSR is not isolated in the Islamic view and very compatible with the main concepts in Islamic teaching. Dusuki and Abdullah (2007) argued that, different to Western humanistic theories, an Islamic view of CSR takes a holistic approach by offering an integral spiritual view based on the holy book of Islam. We may claim that the idea of an Islamic CR has developed substantially in Arabic countries. Yet religious business leaders in Turkey might easily adopt these ideas to internalize CR as an authentic and moral concept.

Traditional Values

In developing countries, a strong cultural tradition of philanthropy dominates CR (Coombs and Holladay, 2012). The charity mindset predominantly characterizes CR in the Middle East (Ronnegard, 2013). In a similar vein, it is possible to associate traditional philanthropic aspects and CR in Turkey. In this study, historic *Ahi* (or *Akhi*) order and *waqfs* are considered as two prominent traditional characteristics that could be related to CR in Turkey.

Ahi order as the historical inspiration of CR in Turkey

Ahi order was a traditional fraternity and guild system based on moral principles, which appeared from the 11th century onwards predominantly in Anatolia. Members of *Ahi* order were selected among Turkish-Muslim people and these members were obliged to master a craft, excluding farming. *Ahis* managed both earthly relations, such as trade and occupational training, and also spiritual relations, such as moral development of their members and supporting the community (Bayram, 1991). All *Ahi* members are expected to have common merits, including; getting along with everybody, being mindful of anyone asking help, showing honor and respect to others, being altruistic, keeping one's word, feeling empathy with unfortunate people, doing favors even to misbehaving people, and never giving up (Tek, 2014).

Through the political and economic development of Anatolia, *Ahi* order undertook four main functions since the 11th century: (I) encouraging semi-nomadic Turkic people to adopt a more settled life, (II) encouraging shamanic Turkic tribes to accept Islam, (III) encouraging Turkic people to establish guilds, and (IV) encouraging *Ahi* members to exercise social responsibility and philanthropy (Güllülü, 1977; Kafesoglu, 1977; İnalçık, 2009). In addition to these main functions, the *Ahi* order *de facto* acted as the city government for Ankara in the 13th century (Celal, 2002).

After the 16th century, *Ahi* organizations were mainly focused on their function as a guild. *Ahi* centers became formal centers to organize the relationship between the state and craftsmen (Faroqhi, 2011).

The closed market economy of *Ahi* order was severely affected by the Industrial Revolution, the decline of the Ottoman Empire, and the rise of the free market economy (Çagatay, 1981). However, despite the fact that *Ahi* order had completely disintegrated in 20th century, their moral values are still within living memory of Turkish people, especially as the principles underlying business ethics of artisans and craftsmen.

Various authors have identified *Ahi* order as the origin or predecessor of CR in Turkey. Aydemir and Ates (2011) argue that the basic function of the *Ahi* system resembles CR. According to Ertuna and Tükel (2009), business ethics and philanthropy in Turkey are deeply rooted in *Ahi* culture. Ülger and Ülger (2005) argue that *Ahi* order is the basis of workplace solidarity, lifelong education, corporate motivation, teamwork, quality assurance and customer oriented business. Alakavuklar *et al.* (2009) stated that authentic cultural values, such as traditional philanthropy and *Ahi* understanding have been replaced by foreign practices with the proliferation of CR in Turkey.

The waqf tradition as the medium of CR

The *waqf* tradition is another historical element that is associated with CR in Turkey. *Waqf* foundations are “Islamic endowment of property to be held in trust and used for a charitable or religious purpose” (Waqf, 2020). Throughout centuries, *waqfs* have been the prominent institutions for the provision of charity in Turkey, and have served as the major mechanism to provide public services offered by the rich or powerful people in the society. Most family-owned conglomerates in Turkey still have *waqfs* (family foundations). Today, corporate donations and philanthropic activities of corporations in Turkey are still mainly provided through the medium of family *waqfs* (Bikmen, 2008; Çam, 2014). Meanwhile, these activities enrich CR performances of engaged corporations. According to Ertuna and Tükel’s study (2009) among the biggest 50 companies in the stock market of Turkey, corporations which were associated with family *waqfs*/foundations were more prone to publish CR reports.

Research Design

Sampling

The research is based upon SMEs in the manufacturing sector of Ankara. In order to reveal how SMEs deal with internal CR related topics, such as master-apprentice relationship, employee benefits or environmental responsibility in the workplace, the manufacturing sector provides a better research area than the service sector. According to data from 2015, there are more than 1,7million SMEs in Turkey. Ankara hosts the second largest number of SMEs in Turkey (after İstanbul), with approximately 135.000 workplaces, and 25% of the total registered workforce in Ankara is in the manufacturing-industry sector (İstatistiklerle Ankara, 2017).

To understand deeper motivations and thoughts of SME representatives about CR, this study employs a qualitative research design. For the identification and selection of information-rich cases and to maximize opportunities for comparable analysis, the purposeful sampling technique was used (Crano et al., 2014). In order to create the sampling, five types of CR-related activities were determined, and participant SMEs were selected for having practices in at least one of these activity types. Thus, the perceptions of the participants about CR and their real-life CR-related practices could be evaluated together. Despite some of the participants not knowing the modern definition of CR, they were included within the study. Table 3 shows those types of CR-related activities that participant SMEs were engaged in.

Table 3. CR Related Activities of Participant SMEs

Activities	Participant SMEs														
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15
Voluntary in-kind and in-cash aids to outside of the company	√	X	√	√	X	√	√	√	√	√	√	√	√	√	√
Sponsorships	X	X	X	X	X	X	√	√	X	√	√	X	X	X	X
Voluntary environmental responsibility applications	X	X	X	X	X	X	√	X	X	X	X	X	X	X	X
Initiating or participating to social responsibility campaigns	X	X	√	X	X	√	√	X	X	X	√	√	X	X	X

In order to reach more diversity, participant companies were not chosen from a specific sub-sector of manufacturing industry. To be able to represent the most comprehensive views of participant SMEs, only company owners or senior managers were accepted as representatives. Interviews continued until theoretical saturation was reached, and in total 15 interviews were conducted between September and December 2018. More information about participant profiles are shown in Table 4.

Table 4. Profiles of the Interviewees and Participant SMEs

Participant	Sector	Establ. Year	Number of Partners	Title	Total Number of Employees
1	Construction related products	1970	>5	General Manager	550
2	Wood products	1998	1	Owner	30
3	Machinery	1987	2	Owner	40
4	Machinery	1975	2	Owner	50
5	Construction related products	1981	3	General Manager	350
6	Textiles	1979	1	Senior Manager	300
7	Electronics	1998	>5	General Manager	140
8	Electronics	1983	1	Senior Manager	47
9	Machinery	1972	3	Owner	64
10	Textiles	2004	3	General Manager	36
11	Construction related products	1981	2	Senior Manager	800
12	Textiles	1965	3	Senior Manager	95
13	Industrial bread	1998	3	Senior Manager	41
14	Glass manufacturing	1985	4	Senior Manager	250
15	Pipe manufacturing	1991	4	Senior Manager	235

Data Collection

The data collection was based on semi-structured interviews. In line with the conceptual framework of the study, an interview guide (as shown in Appendix 1) was prepared to cover the issues specified in Figure 1. With the permission of interviewees, 14 interviews were recorded using a digital voice recorder, and one interview was recorded by note taking. All interviews were conducted in the offices of participants; thus, the workplace environment of companies could be observed. The interviews took 90 minutes on average. The shortest interview took 80 minutes and the longest one took approximately three hours. The main reason for these long interviews was the demonstration of workplace facilities. Almost all interviewees invited the researcher for a small tour to show office and production areas. These long interviews were helped to build more confidence in interviewees about the research and researcher. Participants shared some of their more detailed opinions and practices about philanthropy as meetings came towards the end.

The data collected from interviews was analyzed with the descriptive analysis method. All the input provided by the participants was reviewed and organized in line with the pre-defined themes of research, specified in the conceptual framework (Özdemir, 2010). All interviews were transcribed and coded by MAXQDA (Verbi Software, 2018). By coding and categorizing, action patterns, shared viewpoints and opposing ideas of participants were identified.

Findings

Common Characteristics

One of the most significant findings was that participated SMEs were not aware of the definition and content of the modern concept of CR in general. Even an assistant general manager (P14) who was responsible for imports and exports admitted he had never heard of the term CR before. The general manager of an exporter company (P10) stated he had heard of this concept but had no knowledge about its content. Therefore, it is possible to conclude that (i) participated SMEs never faced with any demands or guidelines about CR from international supply chains, (ii) the influence of CR on public opinion was not strong enough to induce SMEs to generate CR-related activities; and (iii) while structural developments in favor of CR in Turkey mainly concern publicly held or large companies, they were ineffective on SMEs. However, as projected in the research design, although they did not have

adequate knowledge of the modern notion of CR, participated SMEs had various activities that could be evaluated as CR-related practices (shown in Table 3).

Almost all of the interviewees considered their business continuity as their most significant corporate success and responsibility, despite heavy burdens of legal regulations, tax incidence, and economic and political instability in Turkey. Under these circumstances, employing numerous workers, paying their social security taxes and paying off salaries in time were considered as the most important responsibilities towards the society. These efforts were also described as 'being like a government office' by participants. However, although they appraised themselves as being like government offices, participated SMEs expect bigger problems about society and environment to be dealt with by the state.

Another significant observation for all participated SMEs was their lack of stakeholder dialogue. Many of the corporations did not have any connection with professional organizations, industrial associations, rivals, and other stakeholder groups. Although traditionally a great importance is attached to neighbor relations, the majority of the participants confirmed that they did not know many people outside their workplace. The majority of the participated SMEs stated that they also did not have any relationships with universities. Additionally, interviewees expressed their dissatisfaction with new graduates, observing their lack of professional skills and deprecatory attitude towards their job positions.

In spite of their relatively poor performance on stakeholder dialogue, participated SMEs were eager to be involved in larger and if possible in international markets by increasing their exports. They are working on their human resource management capabilities to find better talents and increase diversity among their workers. In this respect, as they become more involved in international markets, it is possible to expect that SMEs will come across with CR discourses in a more extensive way, like larger companies.

All participated SMEs offer voluntary benefits and aids for their workers. Most of them were also keen to give charities for people in need outside of the company. These philanthropic services were considered as one of the company's reasons for existing. This outlook was even more pertinent among interviewees who introduced themselves as conservative-religious. In this regard, participated SMEs primarily accept their social responsibilities as ethical obligations (Garriga and Mele, 2004). However, this vision embraces mainly philanthropic activities. For environmental responsibilities and stakeholder relations, cost-effectiveness appears as an

important consideration for interviewees. Therefore, expecting wealth creation from their social and environmental activities, participants could also understand CR as an instrumental tool.

Influence of Company Histories and Managerial Backgrounds

Based on the narratives, company histories can be grouped into three categories: (I) Engineering-based companies, which were established by engineering graduates, utilizing their academic background and market opportunities; (II) commerce-based companies, which were transformed from retail shops into production facilities in order to supply highly demanded or hard to find products, and (III) craft-based companies, which were established by artisans or craftsmen. These 'ranker' entrepreneurs were highly proud of their arts and raising their companies from apprenticeship upwards.

Engineering and commerce-based companies were more likely to adopt international regulations and requirements. These companies put more emphasis on quality management systems. It is possible to argue that these SMEs could adopt themselves to CR management systems more than craft-based SMEs. On the other hand, patrons of craft-based companies were more likely to act as a fatherly figure, who helps and supports their employees, both inside and outside of the workplace. Thus, CR of crafts-based companies predominantly focused on charities, donations and philanthropic activities.

Another typology of interviewees could be made regarding to their managerial backgrounds; (I) former-apprentices, (II) young generations within family companies, and (III) self-taught managers. Former-apprentices overlap with craft-based companies. Young generations in managerial positions in family companies commit themselves to taking their family business to the next level. Despite the known problems that family businesses in Turkey face with (Akbank et al., 2019), these managers could evaluate the latest trends better than managers of previous generations and possibly be more willing to generate CR-related activities. Thirdly, self-thought managers were observed as the most enthusiastic group to level up their companies; however, they were also very defensive about their enterprises. If CR were promoted effectively, self-taught managers would become possibly the most productive CR leaders of SMEs.

Cultural Values

Power Distance

Power distance expresses the attitude of the culture towards power inequalities (Hofstede Insights 2020). Findings of this study confirm the implications displayed in Table 2. Workplace relations of participant SMEs reflects high power distance. Bosses were clearly differentiating themselves from employees. Job positions were defined very clearly and hierarchically separating managers from employees:

P9: in family-owned businesses like us, the boss makes decisions in general. Frankly speaking, if you are in manufacturing sector and a family-owned business, these concepts (such as executive boards, collective decision making meetings, etc.) are a bit alien to us.

Only a few participant company owners support collective decision making to ensure involvement of the ideas of their employees. The ideas and discussions about corporate strategy, innovation or long-term objectives were only reviewed in patron-level conversations.

Collectivism

According to Hofstede and Hofstede (2005), in collective cultures people from birth onward are integrated into strong, cohesive groups, which throughout people's lifetimes continue to protect them in exchange for unquestioning loyalty. All interviewees underlined that the workplace environment in their companies was almost like a family environment. Long-term loyalty was considered very important. Participants very proudly explained that some of the children of previous employees also started to work in the same company:

P10: We have a strong sense of belonging. Very few people quit from the job.

P11: Our establishment is 38 years old. Four-five employees are working with their children in our company.

The lack of a sense of belonging among the new employees were causing a disapproval among the patrons. Under this idealization of an almost family-like work environment, employers are definitely demanding long-term commitment from their employees, which is quite the opposite of Sennett's (2000) observations regarding raising trends on new capitalism.

As a result of this family-like sensitivity, feeling like a father or elder brother towards their employees is very common among company owners and general managers:

P3: They probably think that I am a manager, treating them with a fatherly compassion.

P6: I am both their elder brother and friend. I try to help them as much as I can.

P10: They definitely see me as their brother.

The main motivation of participated SMEs in carrying out CR practices was to help employees, their families and other people in need of support. As illustrated in Table 3, all participant companies offered voluntary benefits and aids offered to employees, and the majority of them offered voluntary in-kind and in-cash aids outside of the company. Arranging loans for employees, giving presents to the new-born babies of employees and newly married employees were the most widespread practices.

As mentioned in Table 2, a higher level of power distance and collectivism suggest less concern about the environment (Katz et al., 1999). Findings of this study also confirm this suggestion since environmental responsibilities of the participant companies was only limited to legal requirements.

According to Hofstede and Hofstede (2005), individualistic countries are more likely to have stronger CR, whereas CR in collective ones are mostly rhetorical. Supporting this view, CR practices of participant companies were mainly related to philanthropic support for their socio-economic environments; and most of them did not record or report these endeavors.

Uncertainty Avoidance

Turkish culture shows low uncertainty avoidance; therefore, the Turkish cultural context is comfortable with ambiguity and uncertainty. Peace and present order at the workplace are more important than planning the future (Hofstede and Hofstede, 2005). Interviews confirm that uncertainty avoidance was very low among participant companies. Unless they comply with external quality management systems, SMEs did not have written rules, guidelines or definitions, and written measures for projected problems were hardly developed. On the other hand, compliance with external quality systems was mostly taken as a supply chain requirement, rather than a self-directed concern for institutionalization.

For many of the participant managers, the daily work heavily involved internal and external crisis management. Under these circumstances, future planning or strategy was either absent or not an important part of the corporate agenda. Some of the interviewees thought that although not written, corporate strategy was one of the major topics of daily conversations of senior managers. Maintaining profitability or business growth were considered as two important indicators showing

successful corporate strategy. Therefore, many interviewees use business growth or being 'somehow successful' as the synonym of strategy.

Religion

For the majority of the participants, the reasons for applying CR practices were connected with religion. Three interviewees identified themselves as 'conservative-religious'. They asserted that Islam was the major resource to shape their business ethics. Philanthropic activities of their companies increase in Islamic holidays and the holy month of Ramadan. These companies were also the most giving firms among the ones interviewed. They all calculate their 'corporate *zakat*' and give to society accordingly. All of them also gave scholarships to poor students, offer in-kind and in-cash aids outside of the company.

Both conservative-religious ones and other participants proudly expressed there is not any pressure about religion for employees in their workplaces. Interviewees claimed everyone in the company has the right to or not to worship. Religious diversity among employees was considered as a development indicator. Some interviewees gladly told they have foreign employees, comprising Christians and Buddhists. Some of the expressions of the participants are given below:

P5: We consider ourselves as a liberal and open company. Some of our workers pray five times a day, some of them are atheists. They are all working together.

P7: Fasting, praying... no problem at all. We do not interfere with what is inside of anyone's head.

P8: We respect the ones praying five times a day or on Fridays. There are people of every kind (belief, lifestyle, etc.)

P15: Definitely, we do not force our workers to worship. We had Christian workers too... Diversity is very wide among our employees.

When topics related to morality were asked during the interviews, interviewees mostly pointed out the importance of 'being human'. This statement was used to describe a universal moral value beyond religious practices. Even one of the conservative-religious participants argued that 'being human' was the most crucial value both for worldly and spiritual relations.

Traditional Values

Ahi order and *waqf* tradition are taken as two significant traditional values, which could be related to CR in Turkey. A majority of the respondents confirmed that they had knowledge about the Ahi tradition:

P3: Ahi tradition is a culture. It comprises consumer protection. It comprises apprenticeship, fellowship, masterhood, artisanship... Today (good examples of business) in the West is the epitome of Ahi culture. High quality production, protecting customer rights, continuous development, advancement, perfection... We cannot say 'We are living in the age of technology, Ahi culture is over now.' We cannot neglect master-apprentice relationships. We cannot ignore the foundations of Ahi culture.

P6: We grow up with (Ahi culture). Your neighbor should be able to do business. If I earn a profit, I wish he earns too. My work should contribute to his; his work should contribute to mine... I wish it could become present (practice) again. It is the ideal (system)... It brings meritocracy, loyalty, increases quality. It ensures social peace.

According to most of the interviewees, the influence of Ahi order was still alive especially in the traditional business culture of smaller artisan-craftsman enterprises. Many participants asserted that they wished the values of Ahi order had still significance in the modern age; however, they thought it has no effect under modern market economic conditions.

Two company-owner participants were enthusiastic about the Ahi tradition. They supported various NGOs and professional associations to promote and popularize Ahi values. Interestingly, one of these interviewees introduced himself as a conservative-religious person while the other one explained that he believed in no religion at all. Another conservative-religious interviewee expressed that he had no knowledge about the Ahi tradition. It is remarkable that SME representatives welcomed Ahi tradition independent of their religious orientations.

None of the participant SMEs had their own foundations/*waqfs*. Only five of them supported other foundations, which help orphans and sick children. Many of respondents had distrust for foundations, blaming they were political and not accountable. Obviously, participant SMEs were very hesitant to collaborate with NGOs. In this regard, it is possible to argue that utilization of family foundations, as the medium of CR is more likely an exercise of larger corporations in Turkey.

Conclusion and Discussion

CR describes the expectations of society from business activities. These expectations inevitably interact with cultural values. Thus, historical contexts, traditional institutions and religions inspired various culture-specific CR discourses. These CR approaches however tend to remain only conceptual, or their areas of implementation are very restricted within particular cultural settings. To overcome the current limitations in the literature, this study develops a conceptual framework

to scrutinize financial and cultural factors separately to reveal how SMEs conceptualize CR from a universal outlook. Additionally, by implementing this framework, this study also aims to understand how cultural factors affect the CR perception of SMEs in the manufacturing sector of Ankara. The qualitative research design of the study thus seeks to make a methodological contribution by demonstrating the CR perception of SMEs in Turkey, which has remained an under-researched area.

Findings of the interviews show that CR-related practices of participated companies are predominantly philanthropic activities. These practices are mostly associated with cultural values, religious beliefs, and universal morality as explained by the ideal of 'being a human'. SMEs are also motivated by financial incentives, such as long-term profitability or decreasing vulnerability to future crisis. These factors however have a very limited scope compared to cultural factors. The findings of the research clearly confirm the potential impact of Turkish culture on business and CR, as shown in Table 2, and this study demonstrates that the CR perception of participant SMEs is compatible with Turkey's cultural characteristics. Accordingly, it is possible to argue that cultural factors could play a key role for SMEs to embrace the essence of CR as somehow traditional and already existing, rather than considering this notion as 'imported' or 'new'.

Developing a culture-specific CR discourse could be seen as a political or ideological attempt to invent 'authentic' and localized ethical business frameworks. However, these discourses could also be useful to popularize CR-related ideas among smaller and local businesses. In this sense, examining cultural factors is beneficial in understanding how SMEs perceive ideas about CR, and this knowledge is especially crucial in generating better social CR policies among SMEs. Considering the findings of this study, it is possible to claim that a culture or country specific interpretation of CR appears to be a very useful and effective way for SMEs in Turkey to internalize a more comprehensive CR approach. In addition to religious or universal ethics, cultural-traditional values, such as those originating in Ahi order, could contribute to the Turkish CR discourse especially for SMEs.

However, 'over-localization' of the CR perception carries the risk of limiting the understanding of the modern CR concept. In this sense, especially in developing countries, CR might be perceived only as a new form of corporate philanthropy. Likewise, culture or country specific interpretations might emphasize explicit CR practices more than implicit ones. These interpretations could be selective to formulate their CR perceptions restricted to their already well-defined characteristics, while excluding efforts for improvement and development. Various articles

supporting the Islamic view of CR exemplify this selective standpoint by highlighting charity and excluding gender equality at the workplace (Dusuki and Abdullah, 2007; Darrag and E-Bassiouny, 2013; Basah and Yusuf, 2013; Al-Ali, 2006).

Inevitably, this study is limited as a qualitative research, since its objective is exploration and conceptualization, rather than making generalizations. However, in order to achieve sustainable development goals, generating deeper and more effective CR outlooks for all kinds and sizes of businesses is not a wishful endeavor, but an indispensable area for social policy-making. To achieve this goal, business decisions and ethical perceptions of SMEs should be understood in a more comprehensive way. Therefore, further research is needed to understand the interaction between cultural discourses and CR perceptions.

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Appendix: Interview Guide

Issues	Topics	Questions
Information about interviewee and workplace	Socio-demographic info	Age, birthplace, occupation, level of education of himself/herself and parents
	Company info	Info about sector, ownership, number of employees, gender and age distribution of employees, customer profile
	Role of interviewee in the company	How did you start this job? Do you happy about working in this job?
	Info about corporate identities	Memberships to associations or business organizations
Cultural Values	Questions about power distance	Decision making processes (individual or collective)
		Communication processes between senior managers and employees (written or verbal; frequently or occasionally)
		Procedures of receiving and conveying complaints of employees
		How do you think your employees evaluate your management skills?
	Questions about individualism	Details about recruitment process
		Details about workforce diversity (Marriage, kinship, fellow townsmen, religious groups)
		Competition among employees (Individual success / group success)
		Work – life balance
		Written rules about business processes
		Memberships to unions and similar organizations
Questions about uncertainty avoidance	Quality management systems	
	Written job descriptions, extra duties	
	Approach to innovation	
	Corporate strategy, short and long term objectives	

Religion	Connection between religious beliefs and business life	Details about spirituality
		Details about worshipping
		Connection between religious beliefs and business decisions
		Religious practices at the workplace
Traditional Values	Customary practices	Unwritten rules of business
		Traditional management values – practices
	Corporate philanthropy	Corporate in-kind and in-cash donations
		Criteria to select donation recipients
	Waqf tradition	Do you have a family foundation/waqf?
		Supported associations and foundations
	Knowledge about Ahi order	Apprentice - master relationship at the workplace
		Opinions about morality in modern business
		Knowledge of Ahi order - tradition
	Environmental responsibility	Ideas about adopting values of Ahi tradition into modern business
Environmental precautions of the company		
Opinions about using environment-friendly materials, recycling		
Policy about overtime payments		
Criteria to choose suppliers, customers, and other corporate partners		
Business responsibility	Efforts to increase sense of belonging in the workplace	
	Knowledge of sustainable development	
Sustainability and corporate responsibility	Do you think your enterprise fulfills its corporate responsibilities?	
	Opinions about sustainable business growth	
	Knowledge of corporate responsibility before	
Other	Free comments	Additional ideas, related opinions