



How Is CSR-Intensity Related to the Entrepreneur's Motivation to Engage in CSR? Empirical Evidence from Small and Medium-Sized Enterprises in the Dutch Construction Sector

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Abstract. Despite the increasing interest in the adoption of corporate social responsibility (CSR) by small and medium-sized enterprises (SMEs), hardly any attention has been paid to the relationship between the motivation of the entrepreneur to engage in this area and the degree to which the entrepreneur adopts CSR. This paper investigates to what extent pull factors and push factors make entrepreneurs in SMEs decide to adopt CSR. From our empirical research among 181 SMEs in the Dutch construction sector, the main conclusion is that the front-runners and the followers are both motivated more by pull factors than by push factors to engage in CSR activities, but also that pull factors are more important for the front-runners than they are for the followers.

Keywords: corporate social responsibility, entrepreneurs, small and medium-sized enterprises, pull factors, push factors.

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1. Introduction

In recent decades, much research has been devoted to corporate social responsibility (CSR). Originally, the main focus was on CSR by large firms but, in recent years, the amount of research devoted to small and medium-sized enterprises (SMEs) has strongly increased, especially to how SMEs deal with CSR (see Battisti and Perry, 2011; Campos, 2012; Ciliberti et al., 2008). The

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dominant role of the entrepreneur (also often referred to as the 'owner-manager' in the context of SMEs) within the firm may be the most qualitative distinguishing characteristic of SMEs (see Hausman, 2005; Spence and Lozano, 2000; Spence and Rutherford, 2003). Although the crucial role of the entrepreneur in the sustainable activities of the firm is acknowledged (see Cassels and Lewis, 2011; Hsu and Cheng, 2012; Schaper, 2002), one underexposed subject in the SME CSR research is the relationship between the motivation of the entrepreneur - who is the key factor in SMEs - to engage in CSR activities for his (or her) own firm, on the one hand, and the degree to which the firm adopts CSR, on the other. This is the research gap that this paper aims to bridge.

This research issue goes further than just studying the relationship between CSR activities, on the one hand, and profitability at the firm level, on the other. The pursuit of profits in the context of CSR is only one type of motivation for the entrepreneur to adopt CSR within his firm (in this case, an economic one). Other types of motivation may be environmental (e.g. the wish to contribute to combating global warming) or social (e.g. the wish to improve the employees' well-being). It should be stressed that the decision to adopt CSR may be based on more than one type of motivation.

In the context of entrepreneurial motivation, pull factors can be distinguished from push factors (see Hessels et al., 2008; Schjoedt and Schaver, 2007; Segal et al., 2005). Pull factors are drivers that attract individuals into entrepreneurship, owing to their belief in the potential personal benefits. Push factors are drivers that put pressure on individuals to move away from their current situation. Pull factors, in the context of CSR in this paper, stimulate the entrepreneur to adopt a more CSR-like way of doing business within his firm, whereas push factors direct the entrepreneur towards a more CSR-like way of doing business within his firm. In the case of pull factors, CSR is regarded as a business opportunity. The pressure from stakeholders may play an important role where push factors are concerned. This raises the question whether pull factors or push factors dominate the motivation for entrepreneurs to engage in CSR. This question is especially interesting in relation to the CSR-intensity of the firm (or the degree to which the firm engages in CSR). Therefore, for this research, a distinction is made between entrepreneurs from CSR front-runners (with a relatively high CSR-intensity) and entrepreneurs from CSR followers (with a lower CSR-intensity): do they have different motivations to engage in CSR with their firms, in terms of pull factors and push factors?

The paper starts with an overview of theoretical insights into CSR (drawing attention to its complex and multifaceted character), SMEs (detailing their characteristics, both in quantitative and qualitative terms [including the important role of the entrepreneur within the firm], and providing evidence on their CSR intensity), and the entrepreneurial motivation to adopt CSR. On the basis of these theoretical insights, three hypotheses concerning the motivation of entrepreneurs from both CSR front-runners and CSR followers to engage in CSR activities with

their firms are formulated, in terms of pull factors and push factors. Then the empirical fieldwork undertaken among 181 SMEs in the Dutch construction sector is described, and the hypotheses are tested on the basis of the empirical data which were gathered especially for this purpose. This is followed by a discussion of the test results. The paper closes with the conclusion of the research, noting its limitations, and making recommendations for future research.

2. Theoretical Background

This section presents an overview of previous knowledge concerning the motivation of SME entrepreneurs to adopt CSR within their firms (the core argument of this paper). First, a brief introduction to CSR is provided, although there is no one standard theory on CSR. Then, it is explained that, in recent years, CSR research has increasingly focused on SMEs, whereas, in the early years of CSR research, the focus was mainly on large firms. This section closes with an examination of the motivations of SME entrepreneurs to adopt CSR within their firms, especially from the well-known perspective of pull and push factors.

CSR is a complex and multifaceted concept (see Dean and McMullen, 2007; Dixon and Clifford, 2007; Lee, 2008). As well as the term CSR, a number of related terms are also used, such as sustainable entrepreneurship (Shepherd and Patzelt, 2011; Cohen and Winn, 2007; Dean and McMullen, 2007); sustainability entrepreneurship (Tiley and Parrish, 2009); sustainability oriented entrepreneurship (Schaltegger and Wagner, 2011); and even social entrepreneurship (Spitzeck and Janssen, 2010; Hockerts, 2010). Apart from the issue of its varied terminology, describing the concept of CSR has also proved to be a challenge (Dahlsrud, 2008). In coming to a clearer concept of CSR, Dahlsrud (2008) identified five main dimensions used in the CSR definitions: the environmental dimension (referring to the natural environment); the social dimension (referring to the relationship between business and society); the economic dimension (referring to socio-economic or financial aspects, including describing CSR in terms of a business operation); the stakeholder dimension (referring to stakeholders or stakeholder groups); and the voluntariness dimension (referring to actions not prescribed by law).

In the early years of CSR research, the focus was mainly on large firms, often multinationals. However, in recent years CSR research has increasingly focused on SMEs, including the differences between SMEs and large firms. As one important subject, it was mentioned that the majority of SMEs do not recognize specific CSR issues (Lepoutre and Heene, 2006). Nevertheless, more research on CSR as practiced by SMEs is still needed (see Brammer et al., 2012; Murillo and Lozano, 2006; Van Hoof and Lyon, 2013).

SMEs may be defined in terms of both their quantitative and qualitative characteristics. As far as the quantitative characteristics are concerned, it is most

logical to look at the EU definition of SMEs (see EU, 2012a): the EU definition is used in the Netherlands, where the empirical fieldwork for this paper took place. This definition mainly focuses on the number of employees: less than 250 employees. In addition to this headcount, a firm qualifies as belonging to the SME sector if it meets either the turnover ceiling (€ 50 million) or the balance sheet ceiling (€ 43 million), but not necessarily both of these ceilings. SMEs represent more than 99% of all firms in the EU (this also applies for the Netherlands).

Apart from using the quantitative approach to identify SMEs, it is also possible to use a qualitative approach. The dominant role of the entrepreneur (also often referred to as the 'owner-manager' in the context of SMEs) within the firm may be the most qualitative distinguishing characteristic of SMEs. In addition to the crucial aspect of the dominant role of the entrepreneur in SMEs, other important roles are played by resource poverty (in terms of capital, time, knowledge, and skilled personnel); flexible organization capacities; focus on the short term; regional and local focus; prevalence of family businesses; and low degree of formalization (see Hausman, 2005; Spence and Lozano, 2000; Spence and Rutherford, 2003).

'SMEs have always been very close to what we call today "CSR"' (EU, 2012b, p. 4), especially through their typically local anchoring. According to EU (2012b), the vast majority of SMEs do not use formal and sophisticated CSR tools, even when these tools are available. However, 75% of all Danish SMEs have implemented CSR activities (TNS Galluo, 2005). This pattern is supported by the following findings: 61% of all distinguished CSR activities were carried out by Dutch SMEs (Hoevenagel and Bertens, 2007), and most SMEs in the UK are engaged in some form of CSR initiatives (Brammer et al., 2012). Apparently, entrepreneurs in SMEs are coming round to the idea that there is a business case for sustainability (Revell et al., 2010).

In essence, SMEs and large firms are not only different in both a quantitative and a qualitative way, but they also deal with CSR in a different way (see Battisti and Perry, 2011; Campos, 2012; Ciliberti et al., 2008). The crucial role of the entrepreneur is important in this context (see Cassels and Lewis, 2011; Hsu and Cheng, 2012; Schaper, 2002). The greater the entrepreneurs' knowledge of natural and communal environments, the more they perceive that the natural and communal environment in which they live is threatened, and the greater is their altruism towards others (Patzelt and Shepherd, 2011). Hence, SME entrepreneurs' prior knowledge is important for explaining the CSR engagement of their firms.

In general, entrepreneurial motivation is the reason why the entrepreneur acts like he does, given external constraints. In the entrepreneurship literature it is most common to distinguish between pull factors and push factors, especially in the context of the start-up process of the firm and the decision to become an entrepreneur (see Hechavarria and Reynolds, 2009; Hessels et al., 2008; Segal et al., 2005; Schjoedt and Schaver, 2007). On the one hand, *pull factors* are, in

general, described as drivers that attract individuals into entrepreneurship, owing to their belief in the potential personal benefits, be they financial or non-financial. In the case of pull factors, entrepreneurs are alerted by potentially attractive business opportunities. Examples of pull factors are: autonomy, income, wealth, challenge, recognition, and status (Hessels et al., 2008). On the other hand, *push factors* are described as drivers that put pressure on the individual to move away from his current situation and into entrepreneurship, because he is not satisfied, and believes he would be better off in another situation. Examples of push factors are: unemployment and the threat of unemployment (Hessels et al., 2008). The difference between pull factors and push factors is in line with the distinction between opportunity-driven entrepreneurs and necessity-driven entrepreneurs (see Hessels et al., 2008; Hechavarria and Reynolds, 2009): the former are more motivated by the need to achieve or to succeed, whereas the latter are more driven by survival-oriented motivations.

The significant influence of the entrepreneur on the CSR engagement of his firm is underlined (Kuckertz and Wagner, 2010; Murillo and Lozano, 2006; Spence and Rutherford, 2003), which also indicates the relevance of studying the role of pull factors and push factors in the context of CSR. In this context, pull factors attract the entrepreneur to adopt a more CSR-like way of doing business within his firm. The entrepreneur is then motivated by the belief that he and/or the firm will benefit from this business approach. In the case of pull factors, CSR is regarded as a business opportunity. As far as push factors are concerned, in the context of CSR, the entrepreneur is directed towards a (more) CSR-like way of doing business with his firm because of external factors. The pressure from stakeholders may play an important role when push factors are concerned. The literature points at the importance of both pull factors and push factors, in the context of CSR. In their study on Danish SMEs, TNS Gallup (2005) mentions that the most common motivator to implement policy to protect the natural environment is the personal view or belief of the entrepreneur, and not so much external pressures (FSB, 2007). Entrepreneurs' attitude towards sustainability influences their entrepreneurial intentions in the direction of actually implementing CSR (Kuckertz and Wagner, 2010). It has also been shown that environmentally- or socially-aware individuals are more likely to voluntarily engage in activities that are beneficial to the environment or to the social climate (Bruyere and Rappe, 2007; Kuckertz and Wagner, 2010), which points to the importance of pull factors to engage in CSR. Acting together with stakeholders has also been identified as an important incentive for the adoption of CSR (Alniacik et al., 2011; Aschehoug et al., 2012; Schlange, 2009), which points to the importance of push factors to engage in CSR. However, the motivation for CSR requires more attention (see Hall et al., 2010; Paulraj, 2009; Shepherd and Patzelt, 2011).

On the basis of the literature review, it can be concluded that the relationship between the motivation of the SME entrepreneur to engage in CSR activities for

his own firm, on the one hand, and the degree to which the firm adopts CSR, on the other, is rather underexposed. This is the research gap that we aim to bridge with this paper.

3. Hypotheses

CSR by SMEs is increasingly becoming the subject of research, but, nevertheless, more research on this subject is needed. The degree to which SMEs engage in CSR activities (in other words, the measurement of these firms' CSR engagement), is one challenge for research. Another challenging research subject is what motivates entrepreneurs to adopt CSR within their firms. It is a well-known approach to divide entrepreneurial motivation into pull factors and push factors. Therefore, the relationship between the motivation of the entrepreneur to engage in CSR with his firm, on the one hand, and the intensity of the firm's CSR, on the other, will be analysed. To do this, the responding firms are grouped into front-runners and followers in terms of CSR-intensity. Hence, the differences between front-runners and followers will be tested here in terms of their respective motivations to adopt CSR. There is no one standard theory on CSR, and neither is there one standard theory on entrepreneurial motivation. In this paper, CSR is focused on the ecological and social engagement of the firm (see Table 1), and entrepreneurial motivation is focused on the approach of pull factors and push factors (see Table 2).

It can be reasoned that entrepreneurs from CSR front-runners are particularly motivated by pull factors, as they go much further in adopting CSR than simple compliance would require. *Pull factors*, as already indicated in this paper, are described as drivers that attract individuals into entrepreneurship, owing to their belief in the potential personal benefits. This is a reason for them to make a special effort. It is logical to expect that such a jump can only be made on the basis of being attracted to something on a higher level, be it economic, social, and/or environmental. This attraction will be less relevant for those entrepreneurs who do not go that far in engaging in CSR activities with their firms: these are the followers. *Push factors*, as indicated in this paper, are described as drivers that put pressure on the individual to move away from his current situation. Therefore, we argue that the pull factors are more important for entrepreneurs from CSR front-runners, while push factors are more important for entrepreneurs from CSR followers.

On the basis of these theoretical insights (viz. the three pillars CSR, SMEs, and entrepreneurial motivation; see the previous section for the theoretical sources involved), the following hypotheses have been formulated:

Hypothesis 1: entrepreneurs from CSR front-runners are more motivated by pull factors than entrepreneurs from CSR followers.

Hypothesis 2a: entrepreneurs from CSR front-runners are more motivated by pull factors than by push factors.

Hypothesis 2b: entrepreneurs from CSR followers are more motivated by push factors than by pull factors.

4. Data Collection

The data for this research project were collected from SMEs in the Dutch construction sector, with the help of the trade association in this sector: Uneto-Vni (see Uneto-Vni, 2012). Officially, Uneto-Vni represents firms in what the Dutch call ‘the installation sector’ (according to Uneto-Vni, the NACE code F 43.2 comes closest, i.e. Electrical, plumbing and other construction installation activities, although other codes are also possible). In one sense, installation can be interpreted as ‘construction’, and that is why here we use the more well-known term ‘construction sector’. As well as the construction sector per se, Uneto-Vni also represents retail stores which sell construction materials, machines, equipment, etc. However, these retail stores were not included in this research. Firms in the construction sector are active within different segments, such as residential construction, utility construction, manufacturing, and infrastructure. These firms provide different services: design, consultancy, installation, management, etc. Operations within the construction sector often have significant consequences for the natural environment. For example, taking into account new technologies and materials, it can be concluded that these firms are well-positioned to operate in a more environmentally-responsible way. Moreover, the construction sector is very labour-intensive: about 70% of the added value in this sector comes from labour. This makes social issues also relevant for the firms in this sector. For more aspects of the construction sector, see also Burke (2011). In general, Dutch firms are relatively strongly committed to CSR (see Uhlaner et al., 2012), which confirms the appropriateness of undertaking research in the Netherlands.

The members of Uneto-Vni account for about 90% of all revenues generated in the Dutch construction sector. Uneto-Vni has about 5,000 member firms, and almost all of them are SMEs. For the purpose of management, Uneto-Vni divides its members into three groups: micro firms (less than 25 employees); small and medium-sized firms (between 25 and 250 employees); and large firms (more than 250 employees), each accounting for about one-third of Uneto-Vni’s members’ total sales.

To test the hypotheses, a quantitative research method was used. In particular, we applied an Independent Samples T-test. Such a method is ‘usually associated with a deductive approach, where the focus is on using data to test theory’ (Saunders et al., 2012, p. 162). Although there is no one standard theory on CSR,

and neither is there one on entrepreneurial motivation, quantitative research is best suited to test the hypotheses, as they are clearly developed from the theoretical insights (viz. the three pillars CSR, SMEs, and entrepreneurial motivation). For the purpose of the survey, a questionnaire (in Dutch) was developed, with five different parts, concerning: (i) the characteristics of the entrepreneur and the firm; (ii) the firm's social activities; (iii) the firm's environmental activities; (iv) pull factors; and (v) push factors. Eight social activities and eight environmental activities were incorporated in order to be able to distinguish the front-runners from the followers (see Table 1). For each of these 16 activities, the respondent had to indicate on a 5-point Likert Scale the extent to which his firm was engaged in this activity (strongly disagree - disagree - neutral - agree - strongly agree). In combination, the unweighted scores on the social activities and ecological activities make up a firm's degree of CSR intensity. The pull factors and the push factors obviously apply to the motivation of entrepreneurs to engage in CSR with their firms. Each factor was again judged on a similar 5-point Likert Scale (see Table 2). The questionnaire was developed on the basis of previous theoretical research and expert interviews. Before the fieldwork took place, ten experts were consulted about the adoption of CSR by SMEs in the Dutch construction sector in general, and about the questionnaire on CSR involvement in particular. Based on their feedback, the questionnaire was fine-tuned, with only a few minor changes, and was then put on the Internet. Beforehand, a pilot test of the electronic survey was conducted among a small sample of entrepreneurs in order to prevent the respondents having trouble completing the survey. This test did not reveal any significant problems. In September 2011, an email with a link to the survey was sent out to all 4,884 Uneto-Vni member firms (the exact number of member firms at that moment). After two weeks, a reminder was sent to all member firms. A month after the first notice, 230 respondents had filled in the survey (a response rate of 4.7%). 49 surveys were not included in the analysis, as too many data were missing (41), or they concerned large firms (8). This left us with 181 observations. If we only look at the SME population of Uneto-Vni, then the final response rate is 3.7%. Survey data were directly transferred to an SPSS database.

5. Identifying CSR Front-Runners and CSR Followers

Before the results of the survey are discussed, first it is necessary to explain the distinction between CSR front-runners and CSR followers in this research project. The distinction was based on the average score derived from the scores on the firm's social activities and environmental activities, which together can be considered as the CSR score of the firm.

The front-runners were first selected on the basis of an average CSR score of 4.0 or higher (see Table 1), as the score of 4 represents the answer 'agree' on the

5-point Likert Scale, and a standard deviation lower than 1.0, as this research project considers front-runners to be firms with a broad CSR approach. The remaining firms were, in the first instance, considered as followers. This first selection resulted in a group of 22 front-runners and 159 followers. Because a group of only 22 front-runners was considered too small for a valid data analysis, in addition, respondents were also identified as front-runners if they had an average score of 3.5 or higher, with a standard deviation lower than 0.5. This extra exercise added another 15 respondents to the group of front-runners. All in all, 37 front-runners and 144 followers were identified. These are two groups that are each large enough for a proper quantitative analysis, although the group of front-runners is still rather a minority compared with the group of followers.

The results of the fieldwork are as follows. First, both the personal characteristics of the responding entrepreneurs and the firm characteristics were analysed, in order to find out to what extent our response group is representative for the whole population.

91.2% of all respondents were male; more than half of the respondents were older than 45 years (58.6%); and more than half of the respondents (56.4%) had successfully completed only intermediate vocational education ('MBO', in Dutch). It is striking, however, that there are no substantial differences between front-runners and followers in terms of: gender (89.2% versus 91.7% male); age (67.6% versus 56.3% older than 45 years); and educational level (45.9% versus 59.1% had successfully completed intermediate vocational education as their highest level of education). Uneto-Vni acknowledged in general terms that these scores on personal characteristics are fairly representative for this sector and for this trade association.

Subsequently, the firm characteristics were analysed. With a share of 71.3%, micro firms are underrepresented in our research, given their share of 91.8% in the combination of micro firms and small and medium-sized firms for Uneto-Vni. The remainder of the firms are small and medium-sized enterprises, with a share of 28.7%. However, hardly any difference was observed between the front-runners and the followers, with micro firms having shares of 70.3% and 71.5%, respectively, in these two groups of firms.

Table 1 shows the average scores of the 16 CSR activities (with the ecological activities printed in bold and the social activities in italics). First, it is necessary to determine the share of social activities and ecological activities within the whole group of respondents. It appeared that there is a more or less balanced mix of social activities and ecological activities. The same pattern can be observed both within the group of front-runners and within the group of followers. This impression of a more or less balanced mix of social activities and ecological activities is confirmed by the averages. For the whole group, the scores are 3.44 and 3.48 for, respectively, the social activities and the ecological activities. The corresponding scores for the front-runners are 4.06 and 4.08, respectively, and for the followers 3.28 and 3.32, respectively. Taking all 16 activities together, we see

that the front-runners show higher averages than the followers, which demonstrates the consistent distinction between the two groups.

Table 1. CSR-activities

CSR-activity	All Average	Standard deviation	Frontr. Average	Standard deviation	F'wers Average	Standard deviation
<i>My company offers internships to students</i>	4.03	0.86	4.30	0.70	3.96	0.88
My company does more than is legally required with regard to recycling	3.86	0.78	4.30	0.46	3.74	0.81
<i>My company offers development trajectories to its employees</i>	3.81	0.76	4.22	0.53	3.70	0.78
My company offers ecological solutions to its clients	3.69	0.90	4.19	0.67	3.56	0.91
My company is well equipped to improve the ecological situation of its clients	3.68	0.85	4.27	0.66	3.53	0.85
My company takes action in order to reduce waste	3.63	0.84	4.19	0.62	3.49	0.83
My company does more than is legally required with regard to a safe and healthy working environment	3.61	0.89	4.14	0.48	3.47	0.92
<i>My company periodically performs job evaluation interviews</i>	3.55	1.03	4.22	0.58	3.38	1.05
My company does more than is legally required with regard to saving energy	3.51	0.94	4.16	0.50	3.35	0.96
My company applies ecological standards to the purchase of materials	3.42	0.89	4.14	0.54	3.24	0.88
My company does more than is legally required with regard to saving water	3.31	0.84	3.84	0.65	3.18	0.83
<i>My company is active within an organization with a social purpose</i>	3.29	1.09	3.92	0.68	3.13	1.12
<i>My company's human resource policy is partially aimed at diversity</i>	3.23	0.93	3.95	0.62	3.04	0.92
<i>My company uses a formal complaints system for its clients</i>	3.05	1.12	3.86	0.92	2.84	1.15
<i>My company periodically tests employee satisfaction</i>	2.94	0.97	3.89	0.66	2.69	0.89
My company is active within an organization with an ecological purpose	2.71	0.97	3.59	0.76	2.49	0.89

Bold = ecological activities; Italics = social activities

Total number of respondents: n = 181; Front-runners: n = 37; Followers: n = 144

The 5-point Likert Scale: Strongly agree = 5; Agree = 4; Neutral = 3; Disagree = 2; Strongly disagree = 1

The reasons why the respondents included CSR in their daily practice will now be considered. For this purpose, 16 motivations are distinguished, divided into eight pull factors (shown in bold print in Table 2) and eight push factors (shown in italics in Table 2), or even better formulated: perceived pull factors and push factors, perceived by the entrepreneur. From Table 2 it becomes clear that the pull factors by far dominate the push factors: the five strongest motivations are all pull factors, whereas the seven weakest motivations are push factors. A comparable picture emerges for the front-runners and the followers considered separately. The average score on the pull factors is 3.29 for the whole group, while the average score on push factors is only 2.60. For the separate groups of front-

runners and followers, differences can also be observed between the average scores on pull factors and push factors: these differences will be tested in the next section.

Table 2. CSR-motivations

CSR-motivation	All Average	Standard deviation	Frontr. Average	Standard deviation	F'wers Average	Standard deviation
My company practices CSR because it improves the natural environment	3.85	0.83	4.41	0.60	3.70	0.82
My company practices CSR because it gives everyone a good feeling	3.68	0.91	4.24	0.68	3.53	0.91
My company practices CSR because it adds to the well-being of people outside the company	3.57	0.90	4.30	0.70	3.39	0.85
My company practices CSR because it improves its reputation	3.17	0.92	3.32	1.03	3.13	0.88
My company practices CSR because it improves employee performance	3.13	0.88	3.46	0.96	3.05	0.84
<i>My company practices CSR because otherwise revenues will be lost to competitors</i>	3.08	0.97	3.24	1.04	3.04	0.96
My company practices CSR because it saves costs	3.03	0.84	3.43	0.90	2.92	0.80
My company practices CSR because it ensures more revenues	2.94	0.91	3.19	0.97	2.88	0.88
My company practices CSR because it improves relations with its suppliers	2.92	0.82	3.19	0.81	2.85	0.82
<i>My company practices CSR because in the future it will be legally required</i>	2.91	0.81	3.05	0.97	2.88	0.77
<i>My company practices CSR because its clients demand it</i>	2.85	0.92	3.16	1.07	2.76	0.87
<i>My company practices CSR because its neighbours demand it</i>	2.66	0.91	2.57	0.90	2.69	0.92
<i>My company practices CSR in order to prevent negative media attention</i>	2.64	0.84	2.86	0.95	2.58	0.81
<i>My company practices CSR because its suppliers demand it</i>	2.39	0.71	2.43	0.69	2.38	0.72
<i>My company practices CSR because its employees demand it</i>	2.21	0.77	2.24	0.96	2.19	0.73
<i>My company practices CSR because the bank demands it</i>	2.09	0.72	2.00	0.71	2.11	0.73

Bold = pull factors; Italics = push factors

Total number of respondents: n = 181; Front-runners: n = 37; Followers: n = 144

The 5-point Likert Scale: Strongly agree = 5; Agree = 4; Neutral = 3; Disagree = 2; Strongly disagree = 1

6. Hypotheses Testing

The hypotheses were tested statistically by applying the Independent Samples T-test, as this test is best suited to the aims of this research project, i.e. comparing the averages of two different groups, when the total populations' scores are unknown (see, e.g., Cortinhas and Black, 2012). In order to test Hypothesis 1, the

average score on pull factors of the entrepreneurs from the front-runners was compared with that on pull factors of the entrepreneurs from followers. Table 3 (first column) shows that for the entrepreneurs from the front-runners the average score on pull factors is 3.69, whereas for the entrepreneurs from the followers it was only 3.18. From Table 3 it also becomes clear that this difference is significant (see the p-value). Hypothesis 1 is thus accepted: pull factors are more important for entrepreneurs from the CSR front-runners than they are for entrepreneurs from the CSR followers.

Table 3. Pull factors and push factors versus front-runners and followers

	Pull factors	Push factors	P-value
Average front-runners	3.69	2.70	0.000*
Average followers	3.18	2.58	0.000*
P-value	0.000*	0.106	

* significant at the 1% level.

A similar procedure was applied to test Hypothesis 2a and 2b. In the third column of Table 3, the focus is on the differences between pull factors and push factors for the separate groups of the entrepreneurs from the front-runners and the entrepreneurs from the followers. It appears that for both groups pull factors are significantly more important than push factors. So, Hypothesis 2a is accepted (entrepreneurs from CSR front-runners are more motivated by pull factors than by push factors) but Hypothesis 2b is rejected (entrepreneurs from CSR followers are not more motivated by push factors than by pull factors, on the contrary).

7. Discussion

From the testing of the hypotheses, it has become clear that pull factors are more important for the entrepreneurs from the front-runners than they are for the entrepreneurs from the followers. This is in line with the first hypothesis, and thus confirms the main findings of our literature review, as this indicated, in particular, motivation by pull factors for entrepreneurs from CSR front-runners. Apparently, the entrepreneurs from the front-runners are more attracted to CSR than the entrepreneurs from the followers. It also confirms that the literature review applies to the specific context of the Dutch construction sector.

It also appeared that, for both the entrepreneurs from the front-runners and the entrepreneurs from the followers, push factors are of minor importance compared with pull factors, from the testing of Hypothesis 2a and 2b. Apparently, the entrepreneurs from the followers are also mainly attracted by the opportunities that CSR activities offer them, instead of being pushed to a greater or lesser extent by negative motivations in the direction of CSR. However, the pull factors for the

entrepreneurs from the followers are less strong than they are for the entrepreneurs from the front-runners (see Hypothesis 1).

The main conclusion in the context of push factors is that entrepreneurs from CSR front-runners and those from CSR followers are not very different, but, as far as pull factors are concerned, they do show a difference. These empirical results are only partially in accordance with the literature review.

8. Conclusion

In this paper, insight is provided into the relationship between the motivation of the SME entrepreneur to adopt CSR within his firm, on the one hand, and the degree to which the entrepreneur adopts CSR within his firm on the other. This is still an underdeveloped research subject, indicating a research gap. Hence, the conclusions of this research contribute to further development of knowledge about this relationship. In order to bridge this research gap, first, a thorough literature survey was undertaken. Based on three pillars (CSR; SMEs; entrepreneurial motivation to engage in CSR activities), research hypotheses were formulated (Hypothesis 1: ‘entrepreneurs from CSR front-runners are more motivated by pull factors than entrepreneurs from CSR followers’; Hypothesis 2a: ‘entrepreneurs from CSR front-runners are more motivated by pull factors than by push factors’; and Hypothesis 2b: ‘entrepreneurs from CSR followers are more motivated by push factors than by pull factors’). To test these hypotheses, data were gathered in the Dutch construction sector: this is a typical SME sector, where social activities and ecological activities have relevance. Eventually, 181 firms were involved in the data analysis. This data analysis revealed that the entrepreneurs from the front-runners are more motivated by pull factors to engage in CSR than are the entrepreneurs from the followers. This is in line with the main findings of our literature review. Additional analysis even indicated that, for both the entrepreneurs from the front-runners and the entrepreneurs from the followers, pull factors are more important than push factors, as motivations to engage in CSR activities with their firms. The main conclusion in this context is that entrepreneurs from CSR front-runners and CSR followers are both mainly motivated by pull factors to engage in CSR activities, but on different levels. This is the main contribution to the existing knowledge on the relationship between the motivation of the SME entrepreneur, on the one hand, and the degree to which the firm adopts CSR on the other.

The main practical implication of our research, for policy development, is that, if CSR by SMEs is to be encouraged, the positive aspects of CSR should be emphasized even more to the entrepreneurs, as it was demonstrated that pull factor motivations and CSR-intensity are positively related.

This research project has two limitations, both connected to implications for future research. The first limitation is that the answers may be biased because the

responding entrepreneurs answered the questions themselves, without interference. In particular, the scores on the pull factors and the push factors may be influenced by this, but not so much the actual execution of the CSR activities with their firms. Although this is a very well-accepted research approach, it is recommended to expand future research with other research methods, e.g. in-depth, face-to-face interviews, personal observation, retrieving information from the firms' websites, and asking open questions. The second limitation is the underrepresentation of micro firms in this research. Therefore, the next implication is the recommendation that future research should extend this approach to other sectors and other countries, focusing in particular on the participation of micro firms.

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