Impact of corporate social responsibility on the corporate image of MSMEs: A case study in Tacna

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ABSTRACT

Nowadays, the use of Corporate Social Responsibility (CSR) as a sustainable management tool enhances environmental, social, and economic care in MSMEs and improves business image among stakeholders, creating a competitive advantage. This study aims to determine the relationship between social responsibility and the corporate image of MSME Makinser S.A.C in Tacna, 2022. The results indicate a significant relationship, with a bilateral significance of 0.048 and a correlation coefficient of 22.1%, showing a low correlation. This research contributes to understanding the impact of ethics and CSR on corporate governance practices, promoting inclusion, environmental care, and community well-being.

1. Introduction

Corporate Social Responsibility (CSR) has become a pivotal management tool, particularly for Micro, Small, and Medium Enterprises (MSMEs) aiming to enhance their competitiveness and sustainability. On an international level, especially in regions such as the Savannah of the West, the entrepreneurial capacity of organizations is substantial. This capacity drives companies to formalize their operations, leading to significant growth and competitive edge among MSMEs. However, while CSR has gained traction as a strategy for sustainable business practice, research on its implementation in MSMEs remains limited (Kiyabo and Isaga, 2020; Lopez-Torres, 2023).

Many existing management tools are designed based on aggregated data, often overlooking the unique needs and characteristics of MSMEs. This oversight hinders the effective adoption of CSR strategies, which is a pressing issue in countries like Peru, where management practices in small enterprises are generally weak (Inyang, 2013; Cunningham et al., 2023). CSR is intended to promote sustainable practices that create value for the common good, allowing MSMEs to compete with larger national and transnational companies by improving their market share (Camilleri, 2017; Martínez-Peláez et al., 2023).

Given their substantial numbers, MSMEs have the potential to make significant environmental, economic, and social impacts. Consequently, these enterprises are increasingly adopting measures to mitigate the negative effects of their activities on society. This is crucial in the context of the COVID-19 pandemic, which has disrupted business structures globally, particularly affecting economic activities and increasing unemployment rates in regions like the Magdalena department. Hence, there is an urgent need for MSMEs to focus on sustainability and social responsibility to drive economic recovery and growth (Sharma et al., 2023).

In Colombia, for instance, MSMEs play a vital role in the economy, contributing significantly to employment and GDP. However, the pandemic's impact has highlighted the necessity for these businesses to adopt sustainable management models that can navigate challenges, promote economic growth, and reduce unemployment. A key aspect of this approach is eliminating barriers to change and adopting business models that support sustainable practices, thereby ensuring efficient resource allocation to achieve organizational goals aligned with CSR principles (Hernández Álvarez and Mendoza Paredes, 2019).

Despite the challenges, MSMEs can learn from successful CSR strategies implemented by other organizations to enhance their practices, benefiting both employees and the community. Limited financial resources often restrict the full implementation of CSR activities, yet many MSMEs prioritize social welfare as part of their mission,

aiming for long-term stability and ethical standards, which are crucial for building customer trust and fostering CSR growth (Ahmadov et al., 2023). However, many Colombian companies have historically adopted CSR practices primarily to obtain certifications for their benefit rather than a genuine commitment to improving their environment (Fortunati et al., 2020). Additionally, in recent years, CSR has become less of a priority for company members due to a lack of understanding about the benefits it can bring, making MSMEs less likely to invest in CSR initiatives (Santos, 2011).

In Peru, SMEs generate eighty-five percent of jobs. In Piura, most businesses are MSMEs involved in sectors such as catering, decoration, and laundry services. However, these companies face challenges in implementing CSR practices due to economic constraints, ownership structures, and lack of knowledge. Consequently, they do not benefit from CSR practices. In Piura, SME managers often do not prioritize improving or positively impacting their environment. Additionally, information provided by these organizations is often false or limited, reducing transparency for citizens (Sanchez Gomez and Soto Patiño, 2020). Despite this, CSR is becoming more recognized in Peru. Through various initiatives and dissemination efforts, organizations are becoming more aware and interested in practicing CSR. Initially, transnational companies led the way in applying CSR strategies, integrating them beneficially into their value chains. However, the development and implementation of CSR in Peru are still ongoing and evolving (Molina Cuellar, 2021).

In Peru, companies have diverse characteristics. Some organizations have established strong reputations due to their ethics and commitment to society. Conversely, others have declined due to corruption and environmental harm caused by their industrial activities. In response to these challenges, some companies have recovered by recognizing the benefits of implementing effective CSR practices supported by the government and community (Zheng et al., 2023). SMEs in Peru aim to strengthen their position in the labor market through improvement plans. They study successful strategies from other organizations to enhance their practices and benefit both their employees and the community. Due to limited financial resources, they struggle to implement CSR activities fully. However, they manage to adopt models that allow them to achieve short-term results. Many SMEs prioritize social welfare as a part of their mission, aiming for better stability over time. Lastly, maintaining ethical standards is crucial for CSR to continue growing and gaining customer trust (Ahmadov et al., 2023).

This research aims to examine the relationship between social responsibility and the corporate image of the MSME Makinser S.A.C. in Tacna, Peru, in 2022. Understanding this relationship is essential as CSR activities can significantly influence corporate governance, community well-being, and overall business sustainability. Theoretical perspectives on CSR highlight its role as a strategic tool for achieving various objectives, including economic gains and ethical business practices (Lindgreen and Swaen, 2010; Latapí Agudelo et al., 2019). This study seeks to contribute to the broader understanding of CSR's impact on MSMEs, providing insights that can help these enterprises integrate social responsibility into their core operations effectively.

2. Related works

Research on the impact of CSR on various business aspects has been extensive. For instance, Widayat et al. (2021) studied the influence of CSR on socially responsible consumption among young people using a quantitative approach. They found that medium to high perceptions of CSR only influenced responsible consumption by 10%, but the "good feelings" variable significantly increased responsible consumption.

Díaz et al. (2019) explored the relationship between transformational leadership and CSR practices in Colombian companies, focusing on labor issues, society, and the environment. Their findings indicated a strong consistency between transformational leadership and CSR, highlighting a positive relationship between the two.

Al Mubarak et al. (2019) examined the impact of CSR on the corporate image of banks using a non-probabilistic sample of 240 bank customers. The study revealed that CSR activities significantly enhance the corporate image, demonstrating a positive relationship between CSR efforts and customer perceptions of banks.

Castaño-Ramírez and Arias-Sánchez (2021) conducted a systematic review to determine the impact of CSR on corporate reputation. They concluded that CSR positively affects corporate reputation, with the data analysis providing valuable insights on approaching this research topic.

Rangel-Lyne et al. (2022) analyzed the impact of altruism on perceptions of CSR and purchase intention among young Ecuadorian university students. They found that the CSR image significantly influenced purchase intention, explaining 60% of the variance in this variable.

Ramos Pacheco (2022) investigated the relationship between CSR and corporate image in a match manufacturing company in Lima. The study concluded that there is a significant relationship between CSR and corporate image, with a moderate correlation between the two variables.

Ramírez Espinoza and Matos Ccanto (2021) examined the relationship between CSR and customer perception in a machinery parts company. They found a significant relationship between CSR and customer perception, with a high level of significance in their results.

Araújo et al. (2023) explored how CSR initiatives influence brand image and brand equity, ultimately affecting consumer satisfaction. Using structural equation modeling (SEM), they demonstrated that CSR positively impacts brand image and equity.

Sánchez-Ortega et al. (2021) studied the relationship between CSR and quality management in a Peruvian insurance company. They found a significant relationship between CSR and quality management, indicating that CSR can enhance overall management practices.

Coloma Quispe and Vasquez Vargas (2021) examined the relationship between CSR and the perception of corporate image in a Christian community organization in Peru. Their findings showed a significant positive relationship, with most participants rating the level of CSR as good.

This review of related works provides a foundation for understanding the diverse impacts of CSR on various organizational aspects, reinforcing the importance of CSR in enhancing corporate image, reputation, and consumer behavior.

3. Methodology

The research employs both descriptive and correlational approaches. In the descriptive approach, the researcher documents events as they occur and observes the variables of CSR and corporate image. The correlational approach examines how changes in one variable affect the other. According to Snyder (2019), descriptive research aims to collect data on these variables independently or in groups. In contrast, correlational research involves measuring variables, analyzing them, and establishing relationships between them.

The design is non-experimental and cross-sectional. It is non-experimental because the study does not manipulate the CSR and corporate image variables. It is cross-sectional because the data were collected at a single point in time without altering existing conditions. Snyder (2019) noted that this design observes events as they naturally occur. Avelar et al. (2024) explained that this type of research assesses changes in human or natural resources for direct or indirect application within a development plan. This approach involves evaluating interrelated situations based on data from the methodological study.

The research adopts a quantitative approach, collecting and analyzing data to answer questions and test hypotheses. Shato et al. (2024) stated that this approach involves exploring and investigating data to answer study questions. The study uses a cross-sectional cut, gathering data at a single time point without interference, as described by Rodriguez and Mendivelso (2018).

A structured questionnaire will be used to collect data on the study variables. Li et al. (2024) highlighted that questionnaires gather information based on various questions regarding different variables. Conducting surveys in quantitative research is essential for collecting data from MSME Makinser S.A.C clients.

The population consists of 114 clients of both sexes who frequently visit MSME Makinser S.A.C. in

Tacna. Bose et al. (2024) described the population as a group of individuals relevant to the study, including elements that allow for a thorough investigation. The sampling method used is simple random probabilistic sampling of a finite population, resulting in a sample of 80 clients to ensure a valid and comprehensive investigation. Bose et al. (2024) defined this as the procedure for selecting sample elements from the total population.

The reliability of the instrument was confirmed with a Cronbach's Alpha of 0.812. Evers et al. (2024) mentioned that an instrument is considered reliable when its results are interpreted through an ethical test.

4. Results

The data were collected through a survey of 80 clients of MSME Makinser S.A.C in the Tacna department. The results are presented in Table 1. Fig. 1 shows that 90% of customers believe that CSR is beneficial for the company, while only 10% view it as merely average. This minority group does not believe that CSR will significantly impact sales.

According to Fig. 2 and Table 2, 91.2% of customers rate the Health and Safety dimension as good, with only 8.8% rating it as average. For the environmental dimension, 70% have a positive view, while 30% rate it as average. Regarding Ethical Responsibility, 83.7% consider it good, and 16.3% rate it as average. None of the respondents gave a negative assessment for any of the three dimensions. As shown in Fig. 3 and Table 3, 84% of customers believe that the Corporate Image is good for the company, while 16% rate it as average. This minority group does not think that the Corporate Image will significantly impact sales.

According to Fig. 4 and Table 4, 83.7% of customers rate the Customer Perception dimension as good, with 16.3% rating it as average. For the Corporate Skill dimension, 67.5% have a positive view, 31.2% rate it as average, and 1.3% rate it as poor. In the Business Integrity dimension, 91.2% consider it good, while 8.8% rate it as average.

4.1. Correlational results

4.1.1. General hypothesis

H0: Social responsibility is not significantly related to the corporate image of MSME Makinser S.A.C in Tacna department, 2022.
Ha: Social responsibility is significantly related to the corporate image of MSME Makinser S.A.C in Tacna department, 2022 (Table 5).

Table 1: Results of the social responsibility variable

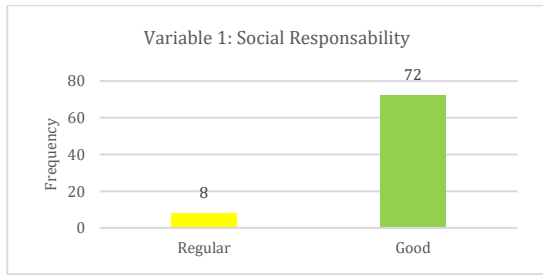|	Frequency	Percentage
Medium	8	10.0
High	72	90.0
Total	80	100.0

Fig. 1: Graphic result of the social responsibility variable

Fig. 2: Results in graphs of dimensions of the social responsibility variable

Table 2: Social responsibility dimensions

	Health and security		Environment		Ethical responsibility	
Scales	Frequency	%	Frequency	%	Frequency	%
1. Bad	0	0	0	0	0	0
2. Regular	7	8.8	24	30	13	16.3
3. Good	73	91.2	56	70	67	83.7
Total	80	100	80	100	80	100

In Table 6, the bilateral significance of 0.048 is less than 0.05. This means we accept the alternative hypothesis because there is not enough evidence to reject it. Therefore, we conclude that CSR is significantly related to corporate image, with a correlation coefficient of 22.1%, indicating a low correlation between the two variables.

4.1.2. First specific hypothesis

H0: Social Responsibility is not significantly related to client perception of the MSME Makinser S.A.C in Tacna department, 2022.
Ha: Social responsibility is significantly related to client perception of the MSME Makinser S.A.C in Tacna department, 2022.

Table 3: Result of the corporate image variable

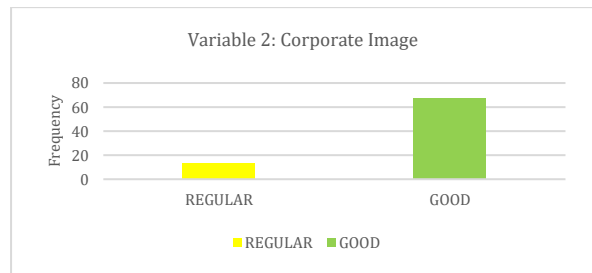|	Frequency	Percentage
Regular	13	16
Good	67	84
Total	80	100

Fig. 3: Graphic result of the corporate image variable
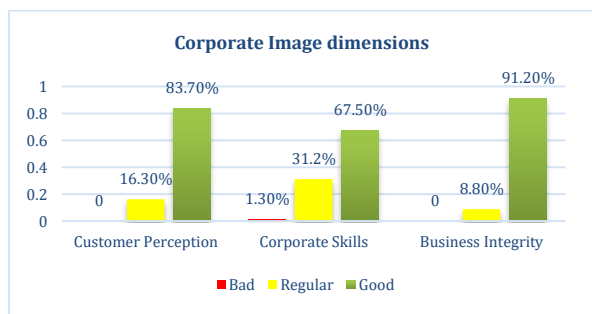

Fig. 4: Graphic result of the corporate image variable

Table 4: Corporate image dimensions

	Customer perception		Corporate skill		Business integrity	
Scales	Frequency	%	Frequency	%	Frequency	%
1. Bad	0	0	1	1.3	0	0
2. Regular	13	16.3	25	31.2	7	8.8
3. Good	67	83.7	54	67.5	73	91.2
Total	80	100	80	100	80	100

Table 5: Correlations of CSR variables and corporate image

Correlations				
			RSE	Corporate image
Spearman's Rho	RSE	Correlation coefficient	1.000	.221*
		Sig. (bilateral)	-	.048
		N	80	80
	Corporate image	Correlation coefficient	.221*	1.000
		Sig. (bilateral)	.048	-
		N	80	80
*: Correlation is significant at the 0.05 level (2-tailed)				

Table 6: CSR correlations and customer perception

Correlations				
			RSE	Customer perception
Spearman's Rho	RSE	Correlation coefficient	1.000	.079
		Sig. (bilateral)	-	.486
		N	80	80
	Customer perception	Correlation coefficient	.079	1.000
		Sig. (bilateral)	.486	-
		N	80	80

A bilateral significance of 0.48 is greater than 0.05. Therefore, we do not have enough evidence to accept the alternative hypothesis. We conclude that customer perception is not significantly related to CSR, with a correlation coefficient of 7.9%, indicating a very low correlation between the two variables.

4.1.3. Second specific hypothesis

H0: Social Responsibility is not significantly related to the corporate ability of MSME Makinser S.A.C in Tacna department, 2022.
Ha: Social responsibility is significantly related to the corporate ability of MSME Makinser S.A.C in Tacna department, 2022 (Table 7).

A bilateral significance of 0.065 is greater than 0.05, but this variable is significant at an alpha level of 0.1. Therefore, we do not have enough evidence to reject the alternative hypothesis at 90% confidence. We conclude that corporate ability is significantly

related to CSR, with a correlation coefficient of 20.7%, indicating a low correlation between the two variables. In Table 8, a bilateral significance of 0.088 is greater than 0.05, which is not acceptable at a 5% significance level. However, this variable is significant at an alpha level of 10%. Therefore, we do not have enough evidence to reject the alternative hypothesis at 90% confidence. We conclude that Business Integrity is significantly related to CSR, with a correlation coefficient of 19.2%, indicating a low correlation between the two variables.

4.1.4. Third specific hypothesis

Ho: Social Responsibility is not significantly related to the Business Integrity of MSME Makinser S.A.C in the Tacna department, 2022.
Ha: Social Responsibility is significantly related to the business integrity of MSME Makinser S.A.C in the Tacna department, 2022.

Table 7: Correlations of CSR and corporate skill

		Correlations		
			RSE	Corporate skill
Spearman's Rho	RSE	Correlation coefficient	1.000	.207
		Sig. (bilateral)	-	.065
		N	80	80
	Corporate skill	Correlation coefficient	.207	1.000
		Sig. (bilateral)	.065	-
		N	80	80

Table 8: Correlations of CSR and business integrity

		Correlations		
			RSE	Business integrity
Spearman's Rho	RSE	Correlation coefficient	1.000	.192
		Sig. (bilateral)	-	.088
		N	80	80
	Business integrity	Correlation coefficient	.192	1.000
		Sig. (bilateral)	.088	-
		N	80	80

5. Discussion

In response to the general question, "How is social responsibility related to the corporate image of MSME Makinser S.A.C in the Tacna department in 2022?" the results showed a Spearman correlation of 0.221 between these variables, based on descriptive and inferential statistics. Ramos Pacheco (2022) reported a higher correlation of 0.623. Both studies found the variables to be highly significant, with a significance level of 0.048 in this research and 0.000 in Ramos Pacheco's study, both below the 0.05 threshold.

Regarding the specific question, "How is social responsibility related to the clients' perception of MSME Makinser S.A.C in the Tacna department in 2022?" the results indicated a low correlation between the variables and a significance level below 0.05, supporting the specific hypothesis that CSR is associated with customer perception. This finding aligns with the research by Ramírez Espinoza and Matos Ccanto (2021), who also concluded that CSR is linked to customer perception. For the question, "How is social responsibility related to the corporate ability of MSME Makinser S.A.C in the Tacna department in 2022?" the results showed a bilateral

significance of 0.065, which is greater than 0.05, indicating a low correlation between these variables. Similarly, Celestino (2019) found a significance level of 0.183 and a correlation of 0.133, suggesting that this variable is not significant in either study.

Addressing the question, "How is social responsibility related to the business integrity of MSME Makinser S.A.C in the Tacna department in 2022?" the results showed no significant relationship, with a significance level of 0.088, which is greater than 0.05. In contrast, Celestino (2019) reported a significant correlation of 0.42 with a significance level of 0.000.

6. Conclusions

In the overall analysis, a bilateral significance level of 0.048, which is less than 0.05, was identified. Therefore, we accept the alternative hypothesis because there is insufficient evidence to reject it. Consequently, we conclude that CSR is significantly linked to corporate image, with a correlation coefficient of 22.1%, indicating a low correlation between these variables. Regarding specific hypothesis 1, a bilateral significance of 0.48, greater than 0.05, was found. Thus, we lack adequate

evidence to accept the alternative hypothesis. Therefore, we determine that customer perception is not significantly associated with CSR, with a correlation coefficient of 7.9%, showing a low correlation between these variables.

In specific hypothesis 2, a bilateral significance of 0.065 was identified, which exceeds 0.05. However, this variable is significant at an alpha level of 0.1. Therefore, we lack sufficient evidence to reject the alternative hypothesis with 90% confidence. Hence, we assert that corporate ability is significantly related to CSR, with a correlation coefficient of 20.7%, indicating a low correlation between these variables.

Lastly, specific hypothesis 3 showed a bilateral significance of 0.088, which is greater than 0.05 and not acceptable at a 5% significance level. However, this variable is significant at an alpha level of 10%. Therefore, we lack adequate evidence to reject the alternative hypothesis with 90% confidence. Consequently, we declare that Business Integrity is significantly associated with CSR, with a correlation coefficient of 19.2%, indicating a low correlation between these variables.

6.1. Recommendations

MSME Makinser S.A.C. stands to benefit significantly by aligning its CSR strategies with its core values and operational objectives. By embedding CSR principles into its policies and practices, the organization can not only enhance its competitive advantage but also bolster its corporate image. This alignment is crucial for cultivating a positive perception among stakeholders, including customers, who increasingly value ethical business practices. Customer loyalty and satisfaction are directly influenced by how well a company integrates CSR into its operations, reflecting a commitment to societal and environmental concerns. Thus, by adopting CSR initiatives that resonate with its values, MSME Makinser S.A.C. can differentiate itself in the market, attract socially conscious consumers, and ultimately drive sustainable growth.

Moreover, MSME Makinser S.A.C. should prioritize strengthening its internal communication and employee engagement strategies. Investing in continuous training and promoting adaptability among its workforce not only improves operational efficiency but also enhances the quality of service delivery. Satisfied and motivated employees are pivotal in ensuring that clients receive exceptional service experiences, thereby fostering positive word-of-mouth and customer retention. This approach not only contributes to a supportive work environment but also reinforces the organization's commitment to delivering value and excellence to its clientele.

Additionally, implementing a culture of transparency and honesty in all client interactions is essential for MSME Makinser S.A.C. This entails clear communication of CSR efforts and achievements, demonstrating integrity in business dealings, and

actively seeking feedback from customers. Building trust through transparent practices can significantly enhance customer confidence and satisfaction, leading to sustained patronage and a strengthened reputation in the marketplace. By prioritizing these initiatives, MSME Makinser S.A.C. can effectively align its business objectives with societal expectations, driving long-term success and contributing positively to the communities it serves.

Compliance with ethical standards

Ethical considerations

This study was conducted in compliance with ethical standards. Informed consent was obtained from all participants prior to their involvement in the research. The research protocol was reviewed and approved by the Ethics Committee of Universidad Tecnológica del Perú, ensuring adherence to ethical guidelines for research involving human subjects. All participant data were anonymized and kept confidential to protect privacy.

Conflict of interest

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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