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**16th Annual Conference of the
EuroMed Academy of Business**

Business Transformation in Uncertain Global Environments

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Yaakov Weber,
Evangelos Tsoukatos

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FOREWORD

The Annual Conference of the EuroMed Academy of Business aims to provide a unique international forum for the exchange of cutting-edge information. This is achieved through multidisciplinary presentations that focus on examining and building new theories and business models for success through management innovation.

The conference has established itself as one of the major conferences of its kind in the EuroMed region. This is evident in terms of its size, the quality of its content, and the standing of its attendees. Many of the papers presented significantly contribute to the business knowledge base.

The conference attracts hundreds of leading scholars from top universities, as well as principal executives and politicians from around the world. Participation includes presidents, prime ministers, ministers, company CEOs, presidents of chambers of commerce, mayors, and other leading figures.

This year, the conference attracted over 200 people from more than 30 different countries. Academics, practitioners, researchers, and doctoral students from around the world submitted original papers for conference presentations and publication in this Book of Proceedings. All papers and abstracts underwent a double-blind review process. The result of these efforts produced empirical, conceptual, and methodological papers and abstracts involving all functional areas of business.

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A successful conference of this magnitude would not be possible without the professional work and special cooperation of the Track Chairs and Reviewers. Their efforts in reviewing and commenting on the numerous papers submitted to this conference were invaluable. Special thanks also go to the Session Chairs and Paper Discussants, whose interventions and discussions significantly contributed to the success of the conference.

Last but not least, we acknowledge all those who submitted and presented their work at the conference. Their valuable and cutting-edge research has greatly contributed to the continued success of the conference.

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BOOK OF CONFERENCE PROCEEDINGS

IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN FASHION SMALL AND MEDIUM-SIZED ENTERPRISES IN KOSOVO: MANAGERS' PERSPECTIVE

Xharavina, Natyra¹; Kapoulas, Alexandros²; Oates, J Caroline³

¹University of Sheffield, United Kingdom and South East Europe Research Centre, Greece

²CITY College, University of York Europe Campus, Greece and South East Europe Research Centre, Greece

³University of Sheffield, United Kingdom

ABSTRACT

This research responded to CSR scholars' call for future papers to investigate CSR implementation across different contexts. It studied CSR implementation in small and medium-sized enterprises in the fashion industry in Kosovo. CSR implementation among small and medium-sized enterprises (SMEs) has not received reciprocal attention in academia as large organisations. Hence, this research explored the perceptions of fashion SME managers/owners about this phenomenon. Country-wise, this research focused on a developing country in South-East Europe – Kosovo, which scholars have rarely covered. It studied the phenomenon by employing six open-ended, semi-structured, face-to-face elite interviews with owners/managers of small and medium-sized fashion enterprises. Theoretically, this research contributed to CSR in developing countries and CSR in small and medium-sized enterprises literature. It also contributed to the development of CSR implementation literature. It showed that the lack of CSR implementation in Kosovo emerges from the scarcity of national information on CSR and the absence of this concept in the nation's mentality. Practically, this research provided guidelines to Kosovar fashion SMEs unaware and inexperienced with CSR adaptation.

Keywords: Corporate Social Responsibility (CSR), Corporate Social Responsibility Implementation, Small and Medium Enterprises (SMEs), Developing Country, Kosovo, Managers'/Owners' Perceptions, Qualitative Research, Elite Interviews

INTRODUCTION

The concept of corporate social responsibility (CSR) has gained attention in academia and across industries since the 1950s (Jamali and Carroll, 2017; Fatima and Elbanna, 2023). The multiple benefits of CSR (corporate reputation, customer loyalty and satisfaction and better economic performance, among others; Ho *et al.*, 2021; Khan *et al.*, 2021) have led numerous businesses to adopt CSR (Luo and

Du, 2015; Donia *et al.*, 2019) and several scholars to investigate it (Edinger-Schons *et al.*, 2019). Throughout the years, scholars have focused on multiple dimensions (economic, social and environmental) and disciplines (business, management, law, economics, ethics and sociology) of CSR (Carroll, 2021). Accordingly, Carroll (2021) considers CSR a mature concept. Fatima and Elbanna (2023), however, state that “its implementation has not received as much attention (p. 105)” among scholars. Similar to Fatima and Elbanna (2023), scholars like Kuo *et al.* (2021) and Tarnovskaya *et al.* (2022) recommend additional research on CSR implementation.

CSR implementation has started to gain sustained attention among scholars since the preliminary insights of the special issue of the Journal of Business Ethics by Lindgreen *et al.* (2009). The importance of this process has been mirrored across papers (Osagie *et al.*, 2022; Yang and Jiang, 2023). Scholars have focused on various industries (e.g., construction (Zhang *et al.*, 2019) and airline industry (Kuo *et al.*, 2021)) and regions (Tarnovskaya *et al.*, 2022). Yet, Zhang *et al.* (2019) and Fatima and Elbanna (2023) recommend future research to investigate further the drivers, motivations, and barriers to CSR implementation across industry sectors and countries. Accordingly, this research focused on CSR implementation in a well-known industry sector (fashion) and a less-studied region (South-East Europe). It investigated this process through managers’ perceptions, as managers play a significant impact in positioning the enterprises and taking decisions (Iglesias *et al.*, 2020; Úbeda-García *et al.*, 2021).

To gain a deeper understanding of how context affects the implementation of CSR, Fatima and Elbanna (2023) recommend future research exploring less researched regions. This research, thus, focused on a less investigated developing country in the South-East Europe region – Kosovo. Size-wise, this research focused on small and medium-sized enterprises (SMEs) as CSR scholars indicate it is vital to understand how and why SMEs implement CSR (Lythreathis *et al.*, 2019; Chen *et al.*, 2022). Industry-wise, this research focused on fashion because of its significant contribution to global economic and environmental issues (Szegedi *et al.*, 2023). Scholars have investigated this industry across different countries (Pedersen *et al.*, 2018; Ali and Kaur, 2021). Developing countries have received more consideration from scholars as companies in this industry have transferred to them, given their cheap workforce and dense population (Laudal, 2010; Akbar and Deegan, 2020). While African and Asian countries have dominated the field (Li *et al.*, 2020), developing countries from SEE have seldom been studied (Xharavina *et al.*, 2020).

Accordingly, this research addressed the following question: (RQ) How do fashion SME managers/owners in Kosovo implement CSR? Specifically, it aimed to 1) understand the perceptions of fashion SME managers/owners on CSR implementation, 2) identify the implementation of CSR by

Kosovar fashion SME managers/owners, and 3) explain the opportunities and challenges that CSR implementations offer to fashion SMEs in Kosovo. It contributed theoretically to CSR in SMEs, CSR in developing countries and CSR in fashion industry literature. From a practical standpoint, this study provided valuable insight to those responsible for CSR in SMEs in the fashion industry in Kosovo about how to construct CSR activities successfully.

RELEVANT LITERATURE

Corporate Social Responsibility Implementation

A decade ago, Angus-Leppan *et al.* (2010) referred to CSR implementation as a 'black box' in the literature. Since Lindgreen *et al.* (2009) paved the way for CSR implementation in a Journal of Business Ethics special issue, several scholars have embraced it (Osagie *et al.*, 2022; Fatima and Elbanna, 2023; Yang and Jiang, 2023). In the last decade, they have investigated the process across different organisations and ownership structures (Garanina and Aray, 2021). Scholars have recognised the impact of distinct contexts and organisations' constraints on implementing CSR (Fatima and Elbanna, 2023). They have claimed that CSR implementation should fit the organisational identity, organisational culture, strategic goals and social norms (Tourky *et al.*, 2020).

Regardless of the embracement of this process from academia, Fatima and Elbanna (2023) claim that the CSR field lacks the conceptualisation of CSR implementation. They call future scholars to attempt conceptualising it, as most studies have sidestepped the conceptualisation of this process. Helmig *et al.* (2016) and Fatima and Elbanna (2023) are among the few scholars who have defined CSR implementation in their work. Helmig *et al.* (2016) have described it as "the managerial perspective of how to put a certain CSR strategy into practice" (p. 155)". While Fatima and Elbanna (2023) have referred to it as the "process that an organization undertakes to increase the awareness levels of CSR issues and CSR strategies, embed CSR values within the organization, communicate CSR initiatives internally and externally, and evaluate the progress of CSR strategies (p. 106)".

Corporate Social Responsibility Implementation Process (Steps)

In terms of implementation, several scholars have discussed and investigated implementation steps. Maon *et al.* (2009) claimed that CSR implementation constitutes nine steps: (1) raising CSR awareness, (2) assessing organisational purpose in a societal context, (3) establishing a CSR definition and vision, (4) assessing the current status of CSR, (5) developing a CSR strategy, (6) implementing the CSR strategy, (7) communicating about CSR strategy, (8) evaluating CSR strategy, and (9) institutionalising CSR policy. Baumann-Pauly *et al.* (2013) explained CSR implementation through three dimensions: commitment to CSR, embedding CSR, and external collaboration. Fatima and Elbanna (2023)

considered the steps of both Maon *et al.* (2009) and Baumann-Pauly *et al.* (2013). They recommended four dimensions: (1) CSR awareness (organisation's commitment to CSR), (2) CSR communication and (3) CSR embedding, and (4) CSR evaluation (Fatima and Elbanna, 2023). Kim *et al.* (2013) suggested that a company should consider three aspects when implementing CSR: (a) CSR intentions (whether they are short-term or they intend to promote the company), (b) CSR practices (whether they are normative or instrumental to the strategic needs of the company), and (c) CSR nature (whether it should be explicit or implicit).

Up until now, most CSR scholars have focused on CSR awareness or CSR communication (Pomering and Dolnicar, 2009; Baumann-Pauly *et al.*, 2013; Lee *et al.*, 2019). They consider CSR awareness the bedrock of the CSR implementation process (Fatima and Elbanna, 2023). According to Lee *et al.* (2019), CSR awareness refers to familiarity and knowledge of the company about CSR and its practices. Besides CSR awareness, scholars claim CSR communication is significant for companies to communicate their CSR activities actively (Baumann-Pauly *et al.*, 2013). Communication of CSR practices is challenging as consumers tend to become suspicious about the information and sceptical about the motives (Pomering and Dolnicar, 2009). Companies, therefore, need to invest strategically in CSR practices; they need to modify their internal policies and genuinely implement CSR practices to gain widespread support from their stakeholders (Zerbini, 2017). Most CSR scholars, however, have neglected the other dimensions of CSR implementation, precisely CSR embedding and CSR evaluation (Fatima and Elbanna, 2023). Fatima and Elbanna (2023) suggest future studies explore these two dimensions.

This research adopted the definition and process of CSR implementation that Fatima and Elbanna (2023) recommended. While their explanation has enriched the literature in this field, Fatima and Elbanna (2023) suggest CSR scholars should investigate the process of CSR implementation through multi-level analyses, theoretical underpinnings and diversification of the geographical location through different regions in future research (Fatima and Elbanna, 2023). This research followed Fatima and Elbanna's (2023) recommendation and decided to investigate this issue through multi-level analysis (company (manager) and country (Kosovo) levels), theoretical underpinning (stakeholder theory) and diversification of the geographical location (Kosovo).

Corporate Social Responsibility Implementation from Managers' Perspective

Úbeda-García *et al.* (2021) state that managers "play a critical role when it comes to making their organisation more socially and environmentally responsible by applying the concept of CSR (p. 60)". Accordingly, several scholars have focused on understanding managers' perceptions of the CSR concept throughout the years (Lindgreen *et al.*, 2009; Úbeda-García *et al.*, 2021). Lindgreen *et al.* (2009) claim that the managers' perceptions are significant because of the managers' impact in positioning the

enterprises and taking decisions. Iglesias *et al.* (2020) state that the significance consumers place on the CSR concept also enhances the importance of managers' perceptions in the CSR field. Fatima and Elbanna (2023) state that regardless of the attention that managers' perspectives on the CSR concept have received, managers' perspectives on the CSR implementation have not received as much attention.

Additionally, scholars who researched this matter typically have investigated large and multinational companies (for instance, Chaudhri (2016) and Osagie *et al.* (2016)). They have focused on the size and type of the enterprise and the CSR practices (formal or informal) in the organisations' practices (Chaudhri, 2016; Lindgreen *et al.*, 2009). Managers of SMEs differ from managers of large and multinational companies, as SMEs have different organisational structures and features (Lähdesmäki *et al.*, 2019) and face other issues and barriers (Tran and Jeppesen, 2016). Their understanding of CSR implementation differs from managers of large and multinational companies (Elhajjar and Ouaida, 2020; Thanh and Podruzsik, 2018).

Corporate Social Responsibility Implementation in Small and Medium-sized Enterprises

Literature shows that until now, few studies have focused on CSR implementation in small and medium-sized enterprises (Li *et al.*, 2016; Stoian and Plakoyiannaki, 2023). Scholars like Stoian and Plakoyiannaki (2023) and Szegedi *et al.* (2023) highlight that SMEs provide a thought-provoking ground for future studies focusing on managers' perceptions of CSR implementation. Accordingly, this research considered this call and decided to investigate the understanding of SME managers about CSR and its implementation in different contexts (country and industry context).

Until recently, SMEs have not been in the spotlight like large companies (Jamali *et al.*, 2017; Lythreitis *et al.*, 2019), but they are increasingly expected to implement CSR (Hamann *et al.*, 2017). Scholars believe that SMEs have a less formalised application of CSR; they are less likely to generate codes of conduct or adhere to CSR agreements and standards (Spence, 2016). SMEs implement such informal activities because integrating CSR practices is expensive and their budget is limited; thus, it is easier for SMEs to share and discuss such activities in informal settings. Secondly, SMEs lack the economic resources to ensure proper documentation of their CSR practices; they have low visibility, low media attention, and receive less criticism (Baumann-Pauly *et al.*, 2013; Jamali *et al.*, 2017).

Corporate Social Responsibility Implementation in Kosovo

Country-wise, most CSR scholars have focused their research on developed countries (Bhatia and Makkar, 2020). Accordingly, businesses (typically large businesses) in these countries have immersed CSR practices into their core (Jamali and Carroll, 2017), and they refer to CSR as a crucial aspect of business operations (Sharma, 2020). Scholars and practitioners have recently shifted their focus

towards developing countries (see Jamali and Karam, 2018). Studies have found that, compared to developed countries, CSR in developing countries lacks institutionalisation (Jamali and Neville, 2011; Soundararajan *et al.*, 2018), is less formalised and experiences greater institutional complexity (Marquis and Raynard, 2015; Khan *et al.*, 2021).

According to Khan *et al.*, 2021, CSR in developing countries offers fertile grounds for investigation. This research, thus, focused on Kosovo, a less-studied developing country which has experienced transitional processes and incompatible economic contexts (Grabner-Kräuter *et al.*, 2023). The few studies conducted in Kosovo have used interchangeable notions to describe CSR. Most studies are published in local conference proceedings and journals with few exceptions (e.g., Grabner-Kräuter *et al.*, 2021; Grabner-Kräuter *et al.*, 2023). These studies show that CSR is at an emergent stage in the country; companies have just started recognising the significance of CSR (Grabner-Kräuter *et al.*, 2021). This outcome is unexpected as regional and international actors have undertaken numerous actions to promote sustainable development in the country (RCC, 2018). The few companies employing CSR are typically large-sized and in the bank sector (Levkov and Palamidovska-Sterjadovska, 2019). Literature shows that a few papers have focused on the implementation process. The ones investigating this process mainly researched large-sized and international-based companies (e.g., Levkov and Palamidovska-Sterjadovska, 2019). According to Grabner-Kräuter *et al.* (2021;2023), Kosovar large companies mainly focus their CSR activities towards voluntary, altruistic actions (e.g., sponsorship and charitable giving). To the researchers' knowledge, the literature presents no evidence of papers focusing on Kosovar small and medium-sized companies.

METHODOLOGY

Research Design

This research followed an interpretivist approach. This approach offered the opportunity to gather more comprehensive insights and understand new knowledge (Gephart, 2004; Zachariadis *et al.*, 2015) about the phenomenon of corporate social responsibility. Scholars in the field of CSR perceive the interpretivist approach as informative (Crane *et al.*, 2018), yet, they argue that its application is scarce. The interpretivist studies are, therefore, desired because academia lacks their utilisation, and they yield insights into CSR (Aguinis and Glavas, 2019). This research adopted a mono-qualitative method. Precisely, it employed the interview method to explore the phenomenon of interest. The purpose of this study was exploratory. In terms of the time horizon, this research was cross-sectional.

Data Collection

This research employed elite interviews with owners/managers to understand the perception and procedures within (1) SMEs in (2) Kosovo in (3) the fashion industry. This method is suitable when the research objectives focus on understanding views, experiences and processes. An in-depth interview, in particular, is appropriate for understanding phenomena constructed by owners and managers (otherwise known as the business elite; Ma *et al.*, 2021; Solarino and Aguinis, 2021). This research followed a constructionist construction. Precisely, it employed six semi-structured interviews. This structure helped the researcher gather authentic data (Ma *et al.*, 2021). Scholars argue that it is the most suitable structure for in-depth elite interviews (Ma *et al.*, 2021; Solarino and Aguinis, 2021) because it balances control and flexibility (Ma *et al.*, 2021). The researchers asked open-ended questions to offer the interviewees a free expression of their views (Solarino and Aguinis, 2021). Given the semi-structured nature, the researchers removed, expanded and reorganised the questions depending on the path of the interview. The researchers contacted the elite through phone calls, Instagram messages and third-party contact. They were provided with all the necessary information about the research. All the interviews were conducted face-to-face in the offices of the managers and owners, and they were audio recorded. They were conducted in the Albanian language and afterwards translated into English. Participants were informed in advance as they might feel unpleasant and unwilling to discuss freely the issues asked by the interviewer. This research preserved the participants' privacy using pseudonyms like M1, M2, and M3. It considered this method the ideal choice for an in-depth understanding of the perceptions of SME managers/owners about the phenomenon of CSR and CSR practices. This method helped the researcher achieve the following research objectives: explore 1) owners'/managers' understanding of the CSR implementation and 2) the CSR practices and strategies their companies implement.

Sample

This research attempted to attain such an understanding through the non-probability sampling technique. Specifically, it utilised purposive sampling (often called judgmental sampling) for the country selection (Kosovo). The sampling strategy was also purposive for the manager selection. This strategy is common in qualitative CSR studies (Öberseder *et al.*, 2011; Bihari and Shajahan, 2023). The sample universe consisted of small or medium-sized enterprises owners/managers who design, create and sell clothes online or through their stores in the fashion industry in Kosovo. This research adopted an individual-based design for elite interviewing (Ma *et al.*, 2021). It interviewed different managers from different firms. This technique helped the researcher identify and select the most suitable SME owners/managers. For this method, the researcher engaged in stratified purposeful sampling as this

technique offered the opportunity to capture different sizes of companies (small and medium) and different company purposes (slow and fast fashion).

Data Analysis

The interpretation of the data was accomplished by utilising a thematic analysis (TA). The thematic analysis offered the opportunity to grasp the views and opinions of participants about particular issues (Clarke and Braun, 2016). Most importantly, it created worthwhile findings rather than solely summarising the collected data (Clarke and Braun, 2016). This research followed the Braun and Clarke (2006; 2019) version of reflexive thematic analysis. This study applied Braun and Clarke's (2006) six-phase framework. "(1) Familiarising yourself with your data, (2) Generating initial codes, (3) Searching for themes, (4) Reviewing themes, (5) Defining and naming themes and (6) Producing the report (p. 87)". As Braune and Clark (2020) recommended, the researchers followed an iterative application. The researchers interpreted the data manually.

FINDINGS

Managers' Understanding of Corporate Social Responsibility Implementation

More than a decade ago, Angus-Leppan *et al.* (2010) considered CSR implementation a 'black box' in the literature. While many scholars might agree that this statement might not be suited anymore (Tourky *et al.*, 2020; Osagie *et al.*, 2022), it is still relevant to the process of CSR implementation in Kosovo. This research found that fashion small and medium-sized enterprises (SMEs) in Kosovo do not implement CSR thoroughly. Only one of the interviewed companies has intentionally embedded CSR into their organisation. Similar to scholars who investigated small and medium-sized enterprises in other developing countries (Khan *et al.*, 2021; Soundararajan *et al.*, 2018), CSR among SMEs in Kosovo lacks institutionalisation and formalisation, and it experiences institutional complexity.

Like managers of large companies in Kosovo (Grabner-Kräuter *et al.*, 2021), managers/owners of fashion SMEs in Kosovo are familiar with their social responsibilities towards stakeholders (mainly society and employees). Unlike them, fashion SME managers/owners do not necessarily use the CSR notion when referring to such responsibilities. They mainly focus their activities on legal (employee-related) and philanthropic dimensions. SME managers/owners in the fashion industry have just begun acknowledging the importance of CSR and its implementation (similar to other sector industries in the country; Grabner-Kräuter *et al.*, 2021). They are pressured to apply CSR activities by the CSR forum (Kosovo CSR Network), international NGOs, associations (e.g., the American Chamber of Commerce in Kosovo), and regional and international actors (such as the EU and the UN).

M2 (owner of a small-sized social enterprise) stated, "*I was first informed about CSR and its several benefits through Kosovo CSR Network*". M5 (owner of a small-sized enterprise) claimed, "*I became aware*

of our responsibilities towards employees and society when I first participated in an EU-funded program a couple of years ago.” M1 (manager of a medium-sized enterprise), on the other hand, stated, *“I was introduced to most of the social responsibilities by an Italian company with which our company collaborated for two years... Our company was obliged to fulfil several CSR-related requirements before signing the collaboration contract”*. Alike Hamann *et al.* (2017) findings, managers'/owners' responses demonstrate the increasing pressure on SMEs to adopt responsible business practices.

Corporate Social Responsibility Implementation Process

Regarding CSR implementation, all the interviewed SME managers/owners, besides M4 (manager of a medium-sized enterprise), understood the implementation process as a combination of several activities focused towards different stakeholders. Similar to Fatima and Elbanna (2023), M4 referred to CSR implementation as a process that requires the embeddedness of CSR values within the company. Accordingly, M4 stated, *“CSR implementation is a process that urges the involvement of CSR in the company and its values... it is a process that encourages a responsible business and benefits the company”*. Managers'/owners' understanding of CSR implementation depends on the CSR dimensions that their enterprise primarily focuses on. For instance, M5 referred to CSR implementation as *“activities taken from the company to address the concerns of employees and society”*. Similar to M5, M1 mentioned the *“actions taken by the enterprise to maintain fair employment practices that are required by the state”*. M3 stated that this process involves *“strategies employed to tackle environmental issues”*.

The process of CSR implementation across fashion SMEs in Kosovo is restricted to particular (convenient) actions taken by the company. All managers/owners, besides M4, neglect essential steps of the CSR implementation process, such as CSR communication and CSR evaluation. While these SMEs are aware of CSR and embed CSR into their activities, this research (like Fatima and Elbanna (2023)) deemed the neglected steps too vital to be ignored. CSR implementation as a process among these companies does not occur willingly. It mainly occurs due to the stakeholders' pressure to act responsibly. Stakeholder pressure comes from domestic, regional and international levels. M2 stated, *“Kosovo is the only country in the region that does not have CSR national legislation”*. Yet, managers/owners claimed they must follow several laws (indirectly related to CSR) to operate in Kosovo. M5 expressed, *“We would be willing to implement several CSR practices if awarded for our actions”*. While Kosovo's government does not offer prizes or awards to socially responsible companies, the Kosovo CSR Network holds an annual ceremony celebrating the most accountable companies, and it encourages small and medium-sized enterprises to adopt CSR practices into their operations (Kosovo CSR Network, 2023).

Benefits and Challenges of Corporate Social Responsibility Implementation

The interviewees in this research claimed that they adopted CSR practices because of their benefits towards society and their companies. M5 stated, *“A company can greatly gain from CSR activities as they offer better organisational value and positively impact brand loyalty... it gains loyal customers and loyal employees, as such activities create job satisfaction and increase employees’ productivity and commitment”*. M1 added, *“such practices helped our company attract loyal employees, a desirable group for any business [I assume]”*. On the other hand, M2 stated, *“CSR implementation helps address societal challenges... for our company, it has helped tackle women empowerment”*. Similar to Baumann-Pauly *et al.* (2013) and Jamali *et al.* (2017), M6 acknowledged the potential challenges CSR implementation presents to SMEs. M6 stated, *“It is expensive to embed CSR into the company’s everyday operations, and the size of our company restricts the budget”*. Contrary to Jamali *et al.* (2017), M6 did not consider low visibility and low media attention as issues for their company. M2 stated, *“While this process may present challenges, especially in our country, I strongly believe that the potential benefits to the society and the company outweigh the challenges”*. M2, among others, claimed, *“I encourage any business in Kosovo to see beyond their profit goals and employ socially responsible activities into their operations”*.

DISCUSSION AND CONCLUSION

This study responded to CSR scholars' call about the investigation of CSR and its implementation across different contexts (Fatima and Elbanna, 2023). It explored the perceptions of small and medium-sized enterprise managers/owners about CSR implementation in the fashion industry in Kosovo. Until now, a few studies have focused solely on SMEs (Hamann *et al.*, 2017; Jamali *et al.*, 2017). Thus, through exploring perceptions of fashion SME managers, this paper contributed to CSR in SME literature (a developing field). This study covered Kosovo, a region which has been rarely investigated and has rarely grabbed the attention of CSR scholars (Grabner-Kräuter *et al.*, 2021). Focusing on Kosovo, this research provided the literature on CSR in developing countries. Mainly, it contributed to the CSR implementation literature, as, to researchers’ knowledge, no previous researchers have considered managers’/owners’ perceptions of CSR implementation undertaken by SMEs in Kosovo (Fatima and Elbanna, 2023).

Although familiar with their social responsibilities towards stakeholders, managers/owners of fashion SMEs in Kosovo do not use the CSR term for social responsibilities. Unlike large-sized companies in some sectors (Grabner-Kräuter *et al.*, 2021), fashion SMEs in Kosovo lack CSR implementation in their operations but acknowledge its benefits towards the company and society. This research showed that the lack of CSR implementation in Kosovo emerges from the scarcity of national information on CSR and the absence of this concept in the nation’s mentality. Thus, it concluded that CSR awareness is the

bedrock of the CSR implementation process, as Fatima and Elbanna (2023) stated, and it indicated that the national context impacts CSR implementation.

Theoretically, this research explored and attempted to conceptualise CSR implementation in different contexts (company size: SMEs; industry: fashion industry; country: Kosovo). It presented the steps, challenges and benefits of the CSR application faced by fashion SMEs in Kosovo. Practically, this research provided guidelines to Kosovar fashion SMEs unaware and inexperienced with CSR adaptation. It also provided information about the CSR environment in the country and identified the potential benefits and challenges.

This research is part of a broad investigation focused on several other countries in the South-East Europe region. While this research focused solely on Kosovo, subsequent journal and conference papers of the researchers will deliver more detailed findings in other countries in the South-East Europe region. Future studies can compare and contrast the perceptions of managers/owners about CSR implementation in developed and developing countries, or they can investigate consumers' perceptions face-to-face (or through any other approach) about CSR implementation. Lastly, future studies can also study other countries in the region, such as Albania, Montenegro or Croatia, and they can cover different industries (besides the fashion industry).

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