

Corporate social responsibility (CSR) is both a core and emerging issue in management. Recently, many contributions were developed by scholars and practitioners to better understand the phenomenon and its practical relevance for the corporations. However, defining the phenomenon and the specific characteristics it assumes particular to individual corporations is challenging. Moreover, it is directly linked to the perceptions and values of managerial personal, the specific characteristics of the business, and the size of the corporations. Many contributions have been developed to investigate the relationship between the CSR and the corporate social performance (CSP) of the corporations but inconsistent results were found and very little is known about the phenomenon inside the small and medium sized firms (Spence, 1999, 2007; Thompson and Smith, 1991). This paper tries to investigate this research problem following an empirical approach based on direct interviews to the CEOs of Italian small and medium sized enterprises (SMEs) which developed successful CSR strategies.

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