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Implementación de la RSE en las MiPymes: Un estudio del noroeste de la provincia de Buenos Aires, Argentina

Sáenz, Mariana [1]
Enlace ORCID: https://orcid.org/0000-0001-9828-2613
Solari, Estefanía [2]
Enlace ORCID: https://orcid.org/0000-0002-2532-5034

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Resumen:

Esta investigación analiza la implementación de prácticas de Responsabilidad Social Corporativa (RSC) en micro, pequeñas y medianas empresas (MIPYME) ubicadas en el noroeste de la provincia de Buenos Aires. La metodología abordada fue cuantitativa, se relevó una encuesta (n=112 gerentes) a través del cual se buscó analizar el grado de implementación de prácticas responsables en las dimensiones social, ambiental y económica. Asimismo, se investigaron las asociaciones con variables como el tamaño de la empresa, el sector, la antigüedad y las características del gerente. Los resultados evidenciaron que solo el 48,2% los encuestados reportaron participar en RSC, con mayor énfasis en la conducta ética, el enfoque en el cliente y la participación comunitaria, pero menor progreso en las relaciones con los proveedores. Por otro lado, mediante el análisis de regresión logística identifica el tamaño de la empresa y la antigüedad como predictores estadísticamente significativos de la probabilidad de adopción de RSC, mientras que el sector, el género del gerente y el nivel educativo no muestran correlaciones notables. En conclusión, si bien la RSC resulta una ventaja competitiva, pero su adopción enfrenta impedimentos estructurales y culturales. El estudio propone profundizar la investigación mediante enfoques cualitativos y desarrollar indicadores específicos para las MIPYME, destacando el papel clave del contexto institucional en el impulso de la sostenibilidad empresarial.

Palabras clave: Responsabilidad social; Objetivos de negocio de la empresa; Medio ambiente y desarrollo; Sostenibilidad.

[1] PhD en Ciencias de la Administración de la Universidad del Plata, Argentina. Docente e Investigadora de la Universidad Nacional del Noroeste. Unnoba., Argentina. Contacto: marianalsaez@yahoo.com.ar

[2] PhD Antropología por la UBA., Argentina, Licenciada en Antropología por la UNLP. Docente e Investigadora de la Universidad Nacional del Noroeste. Unnoba., Argentina. Contacto: estefaniasolari@gmail.com

CSR Implementation in MSMEs: A Study of Northwest Buenos Aires Province, Argentina

Abstract:

This research analyzes the implementation of Corporate Social Responsibility (CSR) practices in micro, small, and medium-sized enterprises (MSMEs) located in the northwest of Buenos Aires Province. The methodology employed was quantitative, utilizing a survey (n=112 managers) to analyze the degree of implementation of responsible practices in the social, environmental, and economic dimensions. The study also investigated associations with variables such as company size, sector, seniority, and manager characteristics. The results showed that only 48.2% of respondents reported participating in CSR, with a greater emphasis on ethical conduct, customer focus, and community engagement, but less progress in supplier relations. Furthermore, logistic regression analysis identified company size and seniority as statistically significant predictors of the likelihood of CSR adoption, while sector, manager gender, and educational level showed no notable correlations. In conclusion, while CSR offers a competitive advantage, its adoption faces structural and cultural obstacles. This study proposes further research using qualitative approaches and developing specific indicators for SMEs, highlighting the key role of the institutional context in promoting corporate sustainability.

Keywords: Social Responsibility; Environment and Development; Sustainability; Business Objectives of the Firm.

Implementação da RSE em MPMEs: Um estudo do noroeste da província de Buenos Aires, Argentina

Resumo:

Este estudo analisa a implementação de práticas de Responsabilidade Social Empresarial (RSE) em micro, pequenas e médias empresas (MPMEs) no noroeste da província de Buenos Aires. Utilizando uma abordagem quantitativa com questionários aplicados a 112 gestores e proprietários, o estudo descreve o grau de adoção de práticas responsáveis nas dimensões social, ambiental e econômica, e examina sua relação com variáveis como tamanho, setor, antiguidade e perfil do gestor. Os resultados indicam que apenas 48,2% das empresas pesquisadas relataram implementar a RSE, com maior ênfase em práticas éticas, orientação ao cliente e envolvimento comunitário, e menor desenvolvimento nas relações com fornecedores. O modelo logit revela que o tamanho e a antiguidade da empresa são fatores estatisticamente significativos na probabilidade de implementação da RSE, enquanto o setor, o gênero e o nível educacional do gestor não apresentam associações significativas. Conclui-se que, embora a RSE represente uma oportunidade estratégica, sua implementação ainda enfrenta barreiras estruturais e culturais. Propõem-se futuras pesquisas qualitativas e o desenvolvimento de indicadores adaptados às MPMEs, enfatizando o papel do ambiente institucional na promoção da sustentabilidade empresarial.

Palavras-chave: Responsabilidade Social; Meio Ambiente e Desenvolvimento; Sustentabilidade; Objetivos de Negócio da Empresa.

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1. INTRODUCCION

The growing demand for sustainable development has placed the need for organizations, regardless of size, to integrate Corporate Social Responsibility (CSR) practices into their management at the center of public and business debate. It is important to clarify that CSR seeks not only regulatory compliance but also the generation of shared value in the economic, social, and environmental dimensions (Argandoña, 2011; Moreno Izquierdo, 2004).

This work is particularly interesting because it analyzes the implementation of CSR practices in Argentine SMEs, a relevant but under-systematized topic in the regional context. In this sense, it is one of the first recent empirical studies (2024) conducted in the northwest of the province of Buenos Aires, with a sample of 112 SMEs. Furthermore, the use of a Logit model to identify the determinants of CSR adoption, such as company size and age, constitutes a solid methodological contribution that provides quantitative evidence for the study of corporate sustainability at the local level.

Therefore, this study aims to achieve the following objectives: a) To evaluate the level of implementation of Corporate Social Responsibility (CSR) practices in micro, small, and medium-sized enterprises (MSMEs) in Northwest Buenos Aires Province. b) To examine the influence of organizational and individual factors -specifically company size, sector, years in business, gender, and manager's educational level - on the adoption of these CSR practices.

Following the aforementioned, a theoretical framework is established to address CSR in the context of SMEs, its determinants, and the main barriers. A quantitative methodology based on surveys of managers from regional companies is then applied. Through data analysis, using descriptive statistics and a logistic model, the variables related to the adoption of sustainable practices are discussed, providing empirical evidence to support recommendations that strengthen sustainability in these organizations. Finally, the main conclusions, the study's limitations, and future lines of research are presented.

This work makes a twofold contribution. First, it expands the scope of empirical research on sustainability in emerging economies by providing recent data on the implementation of Corporate Social Responsibility (CSR) in Argentine SMEs, a sector that has received little attention in research. Second, it offers practical and methodological perspectives by using a Logit model to identify specific organizational determinants-such as company size and age-to determine whether they influence the adoption of sustainable practices, thus establishing a quantitative basis for evaluating corporate sustainability at the local level.

The work is organized as follows: Section 2 establishes the theoretical framework, addressing the approaches, determinants, and main barriers to CSR implementation in the SME context; Section 3 then describes the quantitative methodology, data collection, and variables used in the empirical analysis. The following section presents the main results, including a descriptive characterization of the sample and the findings of the Logit regression. These results are then analyzed in relation to existing research and the perspective of institutional theory. Finally, Section 6 concludes the article by outlining the theoretical and practical implications, as well as the limitations of the study and proposed avenues for future research.

2. REVISION LITERARIA

2.1. CSR in MSMEs: Approaches and Challenges.

Corporate Social Responsibility (CSR) can be understood as the free will to contribute the greatest possible value to various stakeholders. Therefore, it requires a systemic perspective that balances the economic, social, and environmental dimensions (Argandoña, 2011; Moreno Izquierdo, 2004). This principle of balance allows us to understand CSR not only as an ethical or philanthropic obligation, but as a comprehensive strategy that encompasses all aspects of business activity. Within this framework, CSR is presented as a tool that goes beyond legal compliance, incorporating voluntary practices aimed at generating shared value (Fornachiari, 2018) for both the company and society. Therefore, it is worth highlighting Moreno Izquierdo's (2004) point that this commitment must be exercised considering all stakeholders equally, which implies adopting a holistic and ethically balanced approach. Argandoña (2011) then delves deeper into this perspective, noting that the value generated includes economic dimensions as well as intangible aspects such as personal satisfaction, acquired knowledge, and the quality of relationships with various stakeholders.

In business practice, while large corporations have historically led the way in Corporate Social Responsibility (CSR) practices, the role of micro, small, and medium-sized enterprises (MSMEs) has become increasingly important in recent years, especially in Latin America. MSMEs, which represent the majority of the region's business fabric, tend to implement socially responsible practices naturally due to their proximity to local communities, their organizational flexibility, and their adaptability. However, these practices are often developed unsystematically and without an explicit CSR strategy (Jamali et al., 2017; Vives & Peinado-Vara, 2011).

The points mentioned in the preceding paragraphs can be explained by various structural, cultural, and cognitive factors. On the one hand, many micro, small and medium-sized enterprises (MSMEs) face financial limitations, a shortage of human resources and a lack of access to specialized information (Altamirano, 2013). On the other hand, there are obstacles linked to traditional business paradigms that do not recognize CSR as a strategic opportunity, but rather as a cost or an additional burden. However, despite these limitations, CSR represents a concrete opportunity to strengthen competitiveness and innovation in SMEs. In this regard, several studies demonstrate that adopting responsible practices can improve a company's positioning, facilitate access to new markets, consolidate relationships with key stakeholders, and build a solid reputation (Jonikas, 2014; Szczuka, 2015). Nevertheless, the impact of these actions is not always evident in the short term, nor is it easily quantifiable, which generates skepticism in certain business sectors (Salaiza et al., 2020).

In Latin America, the evolution of CSR in MSMEs has been particularly slow due to the diversity of socioeconomic contexts and institutional weakness in some countries (Čarnogurský et al., 2015; Pinuer et al., 2022). Unlike regions with more consolidated regulatory frameworks, CSR initiatives in Latin America depend largely on the will of business leaders rather than regulatory requirements or government incentives.

Even so, sustainable development and the incorporation of the Sustainable Development Goals (SDGs) as a reference framework offer a new horizon for integrating CSR into business management (Shayan et al., 2022). In this sense, MSMEs play a key role in promoting a more inclusive, resilient, and equitable economy. While their resources are limited compared to large companies, their potential for social impact at the local level is significant. Their proximity to the immediate environment allows these organizations to identify specific social needs, develop innovative solutions, and strengthen their "social license to operate."

Likewise, the post-pandemic context has revalued CSR as a resilience strategy. Business practices oriented toward the well-being of workers, the community, and the environment, far from being a burden, can become competitive advantages, especially in volatile and uncertain environments (Encinas Meléndrez et al., 2016). Thus, the argument is strengthened that CSR should not be understood as a mere ethical extension of the business, but as a central axis of its long-term sustainability.

Furthermore, empirical analysis shows that both internal and external factors affect the adoption and dissemination of responsible practices. Internal factors include organizational culture, leadership, management team training, and shared values (Martín et al., 2022). External factors include environmental pressures, customer expectations, state regulation, sectoral competition, and public visibility (Ali et al., 2022; Chen et al., 2023).

Within this framework, one of the main challenges remains the measurement of the social and environmental impact of CSR actions. The scarcity of indicators adapted to the realities of MSMEs and the tendency to prioritize philanthropic metrics hinder a comprehensive evaluation of progress (Fornachiari, 2018; Pérez Pineda, 2012). This also limits the possibilities of effectively communicating results and building trust among different stakeholders.

In summary, corporate social responsibility (CSR) in Latin American micro, small, and medium-sized enterprises (MSMEs) is a field of application full of potential, but also of challenges. Therefore, overcoming structural, institutional, and cultural barriers is key to moving toward more responsible business models capable of actively contributing to sustainable development. To this end, among other activities, it is essential to generate supportive public policies, strengthen collaborative networks, promote business training, and develop appropriate measurement systems to highlight the true impact of these practices.

2.2. Determinants and Implementation Indicators

Some studies agree that the implementation of CSR practices is not solely a matter of corporate will, but is heavily influenced by a range of internal and external factors. Academic literature shows that relevant internal factors include company size, organizational culture, and the profile of management (Chivite Cebolla et al., 2014; Martín et al., 2022), specifically, internal culture and shared values can either facilitate or hinder the adoption of responsible practices, as they shape the frameworks through which the environment is perceived, decisions are made, and the company's strategic direction is defined. Furthermore, some authors highlight the educational level of the management team as a key element, since it influences their sensitivity to social and environmental issues and their ability to interpret CSR as an opportunity rather than a burden (Kahreh et al., 2014).

As for external factors such as regulatory requirements, customer pressure, market trends, public opinion and media exposure can also act as catalysts or inhibitors in the process of adopting CSR (Ali et al., 2022), these pressures, especially in environments where competitiveness demands rapid adaptation, are decisive for companies to integrate ethical and sustainable dimensions into their business models.

In this context, it is fundamental to return to the conceptual approach proposed by Moreno Izquierdo (2004), who defines CSR as the company's free will to provide the greatest possible value to its different stakeholders, transcending mere legal compliance. This definition allows for the understanding that CSR is not imposed through regulations but emerges as a voluntary manifestation of ethical commitment, guided by principles of balance, equity, and a global vision. Thus, organizations are expected to respond not only to economic interests but also to consider human well-being and environmental preservation, generating both extrinsic and intrinsic value (Argandoña, 2011).

When this logic is transferred to the context of Latin American MSMEs, a series of particularities emerge. MSMEs typically have greater proximity to their communities, favoring a more direct understanding of surrounding social and environmental issues and allowing for stronger bonds with stakeholders. However, this proximity does not always translate into systematic CSR implementation due to structural limitations such as resource scarcity, lack of specific knowledge, or absence of strategic planning (Vives & Peinado-Vara, 2011; Altamirano, 2013).

In line with the above, various studies highlight that having appropriate management tools and indicators is a determining factor for advancing responsible practices (Pérez Pineda, 2012; Fornachiari, 2018). The ability to measure the social and environmental impact of business actions not only improves accountability but also facilitates evidence-based decision-making, identification of areas for improvement, and strengthening of business legitimacy. Nevertheless, evidence shows that many instruments used in MSMEs tend to focus on philanthropic aspects, which limits a comprehensive understanding of the CSR concept and restricts its potential as a strategic tool.

This framework of determinants resonates with theoretical developments on sustainability and triple-impact (economic, social, and environmental). Recent research confirms that, even in heterogeneous contexts, sustainable practices tend to be more environmentally than socially oriented, denoting a partial understanding of the principle of balance (Basto & Alves, 2020). Therefore, it is a priority to promote a more holistic vision of sustainability that recognizes the multiple dimensions of business value while enabling MSMEs to incorporate them progressively and adapted to their capacities.

Furthermore, knowledge and awareness of CSR by managers and staff are decisive factors for its adoption. Studies in various Latin American and European countries have shown that the internalization of sustainability-linked values within the organizational culture has a positive effect on the implementation of good practices (Pinuer et al., 2022;

Akhtar et al., 2022). The cultural transformation of companies, considering CSR as a fundamental part of their business strategy, represents a paradigm shift. Responsible practices are no longer perceived as costs or external impositions, but rather as sources of innovation, positive reputation, and competitive advantage (Martín et al., 2022; Jonikas, 2014). As previously mentioned, there are differing opinions regarding the influence of internal and external factors. While some authors argue for the preeminence of internal factors (Martín et al., 2022), others emphasize that both types interact dynamically, with environmental pressures, industry requirements, regulatory frameworks, and consumer expectations being elements that cannot be ignored (Ali et al., 2022). Furthermore, comparative studies reveal that variables such as company size, age, and industry are statistically associated with greater disclosure of responsible practices (Masoud & Vij, 2021; Zúñiga Pérez et al., 2020).

In sum, specialized literature shows that CSR implementation in Latin American MSMEs is mediated by a complex network of contextual, organizational, and individual factors. Progress in this area requires not only strengthening internal capacities and improving organizational culture but also designing public policies that generate appropriate incentives, provide measurement tools, training, and financing, and promote a shared narrative on the strategic value of sustainability. In this path, recognizing and overcoming the most frequent barriers—such as the lack of financial and human resources, the absence of planning, and weak articulation with external actors—stand as priority challenges for achieving genuinely transformative CSR aligned with sustainable development goals in the region.

2.3. Barriers to CSR Implementation

Various studies have extensively documented the difficulties MSMEs face in incorporating CSR practices into their daily management. These barriers represent a significant challenge for these organizations to systematically integrate social and environmental dimensions into their economic performance. Frequent obstacles include: lack of financing, scarcity of trained personnel, lack of knowledge of the CSR concept, absence of clear regulatory frameworks, weakness in strategic planning, and, in many cases, the misconception that CSR implies a loss of competitiveness (Alizadeh, 2022; Mahmood et al., 2021; Yeh et al., 2014; Zou et al., 2021).

Based on the analysis of specialized literature, these difficulties can be classified into internal and external barriers (Bello & Kamanga, 2020; Zhang et al., 2019). Internal barriers relate to the organizational structure and dynamics of MSMEs, such as the scarcity of financial and human resources, lack of specific knowledge about CSR, a weak or misaligned organizational culture, and a lack of commitment from top management. External barriers involve institutional and social environmental factors, such as the absence of effective public policies that incentivize CSR, unclear regulatory frameworks, low pressure from consumers or key actors, and weak articulation with support networks (public or private) that allow for sharing best practices and generating multiplier effects.

This problem acquires a particular dimension in Latin America, where CSR implementation in MSMEs occurs in unequal economic and social contexts, with high levels of informality, weak state capacity, and marked asymmetries in resource access. While proximity to their communities allows many MSMEs to have a natural sensitivity toward social and environmental issues, in most cases, their responsible actions lack systematicity and strategy (Vives & Peinado-Vara, 2011). Furthermore, literature shows a significant gap persists between discourse and effective CSR implementation in developing countries (Jamali et al., 2017).

From a conceptual approach, CSR implies much more than legal compliance: it represents a voluntary willingness of companies to generate value for all stakeholders, addressing economic, social, environmental, and ethical dimensions in balance (Moreno Izquierdo, 2004; Argandoña, 2011). In this framework, implementing CSR practices involves integrating a complex logic where benefits do not always manifest in the short term or in an easily measurable way, which can discourage MSMEs from adopting this approach. However, recent studies highlight that CSR can become a strategic tool to increase competitiveness, facilitate innovation, and generate differential advantages in global markets (Encinas Meléndrez et al., 2016; Salaiza et al., 2020).

Empirical evidence also identifies recurrent barriers in implementation processes. For example, Mahmood et al. (2021) highlight six key obstacles from in-depth interviews: lack of financing, lack of knowledge about CSR, lack of regulatory frameworks, low top management commitment, poor strategic planning, and practical difficulties in implementation. These findings are corroborated by other studies emphasizing the leading role of the lack of trained human resources as the main impediment (Yeh et al., 2014; Zou et al., 2021).

Likewise, research in Latin American and global contexts shows that structural limitations inherent to the size of MSMEs directly affect their capacity to undertake CSR practices. Reduced operational scale, low capitalization, informality, and operational overload cause sustainability or responsible management to be perceived as secondary to daily business urgencies (Peter, 2017). Nonetheless, other works have demonstrated that CSR is not exclusive to large companies: its implementation can also occur in small production units, provided there is committed leadership, strategic vision, and a value-oriented organizational culture (Gallardo-Vázquez & Sánchez-Hernández, 2013).

From a broader perspective, Zhang et al. (2019) group barriers into three analytical dimensions: (i) government influence—where the institutional framework and public policies do not favor or incentivize responsible actions; (ii) CSR attributes—related to application difficulties based on company size, location, or sector of activity; and (iii) stakeholder perspective—where conflicts of interest or low social pressure hinder the adoption of responsible practices.

Complementarily, recent studies emphasize the importance of cultural and attitudinal factors in the implementation of sustainable practices. The so-called "green organizational culture" or an ethical leadership orientation can be decisive in overcoming some of these barriers (Akhtar et al., 2022; Martín et al., 2022). In this sense, the transition from an instrumental vision toward a conception of CSR as a source of shared value requires awareness, training, and support processes that transcend traditional frameworks.

While some research finds differences in the adoption of responsible practices based on company size, others fail to show a significant relationship (Peter, 2017; Chivite Cebolla et al., 2014). Even in resource-scarce contexts, it has been shown that CSR can be developed through articulation with other actors, social innovation, or the progressive incorporation of sustainable practices.

In summary, the analysis of specialized bibliography indicates that the most recurrent barriers in CSR implementation in MSMEs can be synthesized into two main axes: (1) lack of financial resources (Alizadeh, 2022; Bux et al., 2020; Costache et al., 2021; Mahmood et al., 2021; Peter, 2017; Shen et al., 2015; Zou et al., 2021) and (2) scarcity of trained human resources (Costache et al., 2021; Yeh et al., 2014). Overcoming these limitations requires not only an internal organizational change but also an institutional environment that actively incentivizes, supports, and promotes corporate social responsibility practices in Latin American MSMEs.

3.METODOLOGIA

This study adopted a quantitative approach, employing a non-experimental, cross-sectional, and descriptive-explanatory design. Data collection was conducted in June 2024 through surveys administered to owners and/or managers of MSMEs within the influence region of the Universidad Nacional del Noroeste de Buenos Aires (UNNOBA).

The sampling method was non-probabilistic by convenience, due to the absence of an updated business registry. This methodological decision addressed the need to access direct information from active MSMEs in the region, ensuring sectoral diversity and feasibility in contacting firm representatives. However, it should be noted that this type of sampling may limit the generalizability of the results to the entire population of MSMEs in northwest Buenos Aires; therefore, the findings should be interpreted with caution.

The survey yielded 112 valid responses from companies in various sectors (services, manufacturing, commerce, primary activity, and construction). The questionnaire included items to measure company structural data (size, age, sector), manager characteristics (gender, education level), and the level of implementation of CSR practices using Likert-type scales and a binary variable to determine whether the company implements sustainable practices. The Likert scales used were adapted from instruments validated in previous studies on CSR in MSMEs (Chivite Cebolla et al., 2014; Basto and Alves, 2020), which ensures the conceptual consistency of the variables and scale.

Regarding the instrument's internal consistency, Cronbach's alpha coefficient was calculated for the set of items designed to measure the construct related to the level of knowledge and engagement with the Sustainable Development Goals (SDGs). The analysis yielded an α value of 0.932, demonstrating an excellent level of reliability, according to criteria commonly accepted in methodological literature.

This result indicates that the items exhibit a high correlation with each other and, therefore, adequate internal homogeneity, suggesting that the instrument consistently measures the construct of interest. However, high alpha values can also be associated with some redundancy among items. Therefore, it is considered pertinent to complement this analysis with additional techniques, such as exploratory factor analysis, to evaluate the scale's dimensionality and strengthen the instrument's validity.

Overall, the results obtained allow us to conclude that the instrument presents adequate levels of reliability for its application in the context of this study.

The survey instrument was then validated by experts; in this sense, a review of the content was carried out with specialists in management and sustainability to verify the relevance and clarity of the questions.

To describe the implementation level of CSR practices (social, environmental, and economic dimensions) in MSMEs of Northwest Buenos Aires Province, a descriptive analysis was initially performed. Frequency tables were used for categorical variables, while descriptive statistics were applied to continuous quantitative variables. Details of the variables are presented in Table 1.

Table 1. Description of variables used.

Variable	Description	Type	Assigned Value
CSR Implementation	Implementation of CSR	Binary	Yes=1; No=0
Staff Satisfaction	Voluntary actions by the company beyond legal regulations: flexible hours, remote work days, gender equality.	Categorical	5= Very hig degree; 4= High; 3= Medium; 2= Low; 1= Very low; 0= Doe not implement
Environmental	Actions encompassing the reduction of negative impacts generated by company activities and measures promoting a positive environmental impact.	Categorical	5= Very hig degree; 4= High; 3= Medium; 2= Low; 1= Very low; 0= Doe not implement
Supplier Interest Satisfaction	Satisfying supplier interests (even if negotiations result in reduced company profits to promote equal conditions between parties).	Categorical	5= Very hig degree; 4= High; 3= Medium; 2= Low; 1= Very low; 0= Doe not implement
Customer Interest Satisfaction	Satisfying customer interests (even if negotiations result in reduced company profits to promote equal conditions between parties).	Categorical	5= Very hig degree; 4= High; 3= Medium; 2= Low; 1= Very low; 0= Doe not implement

Source: Own elaboration.

To "determine if the level of CSR implementation in MSMEs of Northwest Buenos Aires is related to company size, activity sector, company age, and the gender and educational level of the manager," a binary Logit regression model was estimated.

This model provided a function to classify observations into one of the two groups established by the dichotomous dependent variable: 1 if the firm implements CSR and 0 otherwise. Given the research objectives, the independent (predictor) variables were: sector, size, age, manager gender, and manager education level.

Additionally, to verify the robustness of the results, complementary tests were conducted by estimating an alternative Probit model, which confirmed the consistency of the coefficients and the stability of the model. The analysis was conducted using a Logit model to test the research hypotheses, complemented by a Probit model to strengthen the results. In accordance with the journal's guidelines, this research incorporates a gender perspective by including the manager's gender as a specific independent variable in both the Logit and Probit models. This allows for an empirical analysis of whether the decision-maker's gender influences the adoption and intensity of CSR practices in the surveyed SMEs.

It is important to note a potential limitation of this methodology: the possibility of social desirability bias in the responses, as managers or owners might tend to overestimate their level of implementation of responsible practices.

To mitigate this risk, response confidentiality was guaranteed, and value judgments were avoided in the wording of the items.

4. RESULTADOS

4.1. Characteristics of the Surveyed SMEs

As shown in Table 2, the sample comprised 112 small and medium-sized enterprises (SMEs) distributed across various economic sectors. The predominant sector was commerce, representing 27.7% of the cases (n=31), followed by the services sector at 25.0% (n=28) and the primary sector at 21.4% (n=24). The industrial sector accounted for 17.9% (n=20), while the construction sector had the lowest representation at 8.0% (n=9).

Regarding company size, there was a preponderance of micro-enterprises, which constituted 64.3% of the sample (n=72). Small enterprises represented 22.3% (n=25), and medium-sized enterprises accounted for 13.4% (n=15).

In terms of the manager's profile, 74.1% (n=83) identified as male, while 25.9% (n=29) were female. Regarding educational attainment, 50.9% of managers (n=57) reported having a university or higher education degree, while 49.1% (n=55) indicated an educational level below university.

These data characterize the surveyed SMEs as predominantly micro-enterprises in the tertiary sector (commerce and services), mostly led by men, with an educational level almost equally divided between university and non-university training.

Table 2. Characteristics of the Surveyed Companies

Category	**Frequency (n)**	**Percentage (%)**
Economic Sector		
Commerce	31	27.7
Construction	9	8
Industry	20	17.9
Primary Sector	24	21.4
Services	28	25
Firm Size		
Micro	72	64.3
Small	25	22.3
Medium	15	13.4
Manager's Gender		
Female	29	25.9
Male	83	74.1
Manager's Educational Attainment		
University degree or higher	57	50.9
Below university level	55	49.1
Total	**112**	**100**

Source: Own elaboration.

Regarding the seniority variable (Table 3), the surveyed companies showed an average of 28.8 years of operation, with a standard deviation of 23.4 years, indicating high data dispersion. The minimum seniority recorded was 2 years, while the maximum reached 119 years, evidencing significant heterogeneity in market operation time. This diversity demonstrates the coexistence of newly created companies with long-established organizations, which can influence the implementation and management of sustainable practices.

Table 3. Descriptive Statistics: Company Seniority

Variable	*Obs.*	*Mean*	*Std. Dev.*	*Min.*	*Max.*
Firm seniority	*112*	*28.8*	*23.4*	*2*	*119*

Source: Own elaboration.

4.2. Implementation Level of CSR Practices in MSMEs in Northwest Buenos Aires

As shown in Table 4, 48.2% of the micro, small, and medium-sized enterprises (MSMEs) surveyed in the northwest region of Buenos Aires reported implementing CSR practices, while 51.8% stated they did not.

This result reveals an almost equal division between organizations that have adopted some form of CSR action and those that have not. The relatively low implementation rate reflects that, although progress has been made in incorporating responsible practices into the regional business fabric, challenges remain regarding dissemination, conceptual appropriation, and concrete application, especially in smaller business contexts.

Table 4. CSR Implementation in MSMEs of Northwest

Does the firm implement CSR practices?	Quantity (n)	Frequency (%)
Yes	54	48.2
No	58	51.8
Total	112	100

Source: Own elaboration.

Table 5 then presents the level of implementation of CSR practices. It should be noted that the percentages and calculations were performed only on the subset of companies that reported implementing CSR practices, excluding those that did not. Furthermore, the evaluation was conducted on a scale of 0 to 5 (5 = very high level of implementation; 0 = total absence of implementation). Among the practices analyzed, ethics in corporate governance obtained the highest average (3.66), with 20.37% of companies reporting a very high level and 44.44% a high level of implementation.

This was followed by customer satisfaction (mean = 3.51), with 50% high-level and 7.41% very high-level responses.

Active community development (mean = 3.44) and environmental practices (mean = 3.31) also recorded relatively high levels, though with a more dispersed distribution in medium and low levels. Employee satisfaction showed a mean of 3.2, with 40.74% of firms implementing it at a high degree.

The practice with the lowest implementation was supplier satisfaction (mean = 2.87), with no records at the very high level and 24.07% of firms reporting a low degree of implementation. Overall, results show that SMEs are more oriented toward customers, internal ethics, and community ties, while value chain actions (specifically toward suppliers) are relatively less developed.

Table 5. Detail of CSR Practice Implementation Levels (%)

CSR Practices	5	4	3	2	1	0	μ
Employee satisfaction	3.7	40.74	35.19	12.96	7.41	0	3.2
Environmental practices	7.41	38.89	37.04	11.11	5.55	0	3.31
Supplier satisfaction	0	29.63	37.04	24.07	9.26	0	2.87
Customer satisfaction	7.41	50	33.33	5.56	3.7	0	3.51
Active community development	22.22	29.63	25.93	14.81	7.41	0	3.44
Corporate governance ethics	20.37	44.44	22.22	7.41	5.56	0	3.66

Source: Own elaboration.

The measurement scale used for the level of implementation of the practices is as follows: 5 = Very high implementation; 4 = High implementation; 3 = Moderate implementation; 2 = Low implementation; 1 = Very low implementation; 0 = No implementation

4.3. Relationship Between CSR Implementation and MSME Characteristics

Table 6 presents the results of the logit model estimation alongside a probit model used as a robustness check. In both cases, the dependent variable is the implementation of Corporate Social Responsibility (CSR) practices, treated as a dichotomous variable (implements / does not implement)In conclusion, structural characteristics—particularly size and seniority—are key determinants in the likelihood of CSR implementation, while the economic sector and the manager's sociodemographic profile do not show statistically significant effects in this sample.

The results across both models are highly consistent, reinforcing the stability of the identified determinants4. Company size has a positive and statistically significant effect in both the Logit (coeff. = 1.050; p < 0.001$) and Probit (coeff. = 0.641; p = 0.005$) estimations. This indicates that as company size increases from micro to medium, the probability of implementing CSR practices increases significantly6. Similarly, company seniority (firm age) is statistically significant in both models (Logit coeff. = 0.028, $p < 0.05; Probit coeff. = 0.017, p = 0.022$), suggesting that organizations with a longer track record are more likely to incorporate responsible practices.

Conversely, manager's gender, university education level, and the economic sector (with commerce as the reference category) were not statistically significant in either model (p > 0.10). However, some coefficients indicate trends for future research, such as the negative coefficient for the services sector in the logit model (-0.28).

In conclusion, structural characteristics—particularly size and seniority—are key determinants in the likelihood of CSR implementation within this sample, while the economic sector and the manager's sociodemographic profile do not show statistically significant effects.

Table 6. Robustness Check: Estimated Logit and Probit Models for CSR Implementation

Independent Variable	**Logit (Coeff.)**	**Probit (Coeff.)**
Firm seniority	0.028*	0.017*
Firm size	1.050**	0.641**
Manager's gender (Female)	-0.780#	0.455#
University education level	0.260#	0.169#
Commerce (Reference)	-0.000#	-0.000#
Industry	0.630#	0.431#
Primary sector (Agropecuario)	0.310#	0.217#
Services	-0.280#	0.006#
Model Diagnostics		
Observations (n)	112	112
Prob > chi2	< 0.001	0.0002

**p-value < 0.05; **p-value* < *0.001; #p-value* >= *0.10*

Source: Own elaboration.

5. DISCUSION Y CONCLUSION

The findings from this study facilitate the identification of significant patterns concerning the implementation of Corporate Social Responsibility (CSR) practices among MSMEs in the Northwest region of Buenos Aires Province. First, it's clear that only 48.2% of the companies that were surveyed said they were doing CSR actions. This number shows some progress, but it also shows that these practices aren't very institutionalised yet. This is especially true given the strategic role that literature gives to CSR as a source of competitiveness, legitimacy, and shared value (Argandoña, 2011; Fornachiari, 2018).

The practices that were most commonly used were those that had to do with business ethics, customer satisfaction, and community commitment. Business owners paid less attention to practices that had to do with suppliers. This distribution supports the claims made by Szczuka (2015) and Basto & Alves (2020), who caution that many MSMEs maintain a limited understanding of CSR, focusing primarily on reputational or relational dimensions, rather than adopting a comprehensive systemic perspective that encompasses the entire value chain. This trend has been noted in research throughout various Latin American regions; surveys involving more than 1,300 companies in Latin America indicate that small enterprises frequently link social responsibility with community engagement and philanthropy (Rumasukun et al., 2024). Moreover, reviews and synthesis works characterise these practices as manifestations of the local integration of MSMEs and their pursuit of social capital and legitimacy (Purnamasari, 2024).

We used a Probit model as a robustness check to make sure that the identified determinants were statistically valid and stable. The results of this second estimation were very similar to those of the first Logit model. This confirms that the main factors that lead to CSR adoption in the study area are the size of the company and the seniority of its employees. The fact that both econometric models are coming together makes the empirical evidence stronger and lowers the chance of specification bias. This supports the idea that these factors are structural in the MSME sector.

Both models' estimates showed that company size and seniority are the only factors that have a statistically significant effect on the likelihood of implementing CSR. Chivite Cebolla et al. (2014) and Masoud & Vij (2021) both agree that more established companies, in terms of both structure and trajectory, usually have better organisational and strategic abilities to adopt responsible practices. This dual econometric validation supports their ideas. On the other hand, the manager's gender and level of education, as well as the economic sector, did not have significant effects in either model. However, there were trends that could become more important in larger studies. From the point of view of institutional theory, these results can be explained by coercive, normative, and mimetic pressures (Latif et al., 2020) that affect the adoption of CSR. Larger and older companies are more likely to face regulatory demands, social expectations, and peer imitation processes that make them adopt responsible practices, while smaller companies have fewer reasons and less ability to do so.

This finding, which shows that individual factors are less common than organisational ones through strong econometric testing, adds something new to the literature. It seems that the structural and strategic conditions of the firm matter more when it comes to decisions about adopting CSR in MSMEs than the personal traits of its leaders. So, firm size and seniority not only explain things, but they also show how mature an institution is and how much it is exposed to environmental pressures. This makes them even more important as factors in the internalisation of sustainability.

From a theoretical perspective, the results partially validate the hypothesis that certain organizational and managerial factors influence the adoption of CSR, while also indicating the need to consider other elements not observed in this study, such as organizational culture, environmental pressures, and the existence of support networks, as noted by authors such as Ali et al. (2022) and Pinuer et al. (2022).

Among the study's limitations, the use of non-probabilistic convenience sampling should be mentioned, which restricts the generalizability of the findings to all SMEs in the region. Regarding future research, qualitative studies are suggested to gain a deeper understanding of the motivations, resistance, and meanings that business stakeholders assign to CSR. Furthermore, the analysis could be extended to SMEs in other Argentine provinces, and comparisons could be made with neighboring countries to strengthen regional validity and explore potential similarities or differences in the patterns of adoption of responsible practices. Furthermore, incorporating longitudinal studies would allow for observing the evolution of CSR in these types of organizations over time, identifying trends, learning processes, and factors that influence the persistence or abandonment of sustainable practices. Finally, it is necessary to develop specific indicators adapted to the scale and reality of SMEs, integrating dimensions related to the value chain, green innovation, and alignment with local public policies, as proposed by Fornachiari (2018) and Pérez Pineda (2012).

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