Implementation of CSR Practices by SME Owner Managers: A Cognitive Mapping Approach

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Abstract

This exploratory study aims to analyse the decision-making processes of small and mediumsized enterprises (SME) owner-managers regarding their corporate social responsibility (CSR) engagement. The research question is as follows: What encourages SME owner-managers to decide in favour of CSR commitment? Using cognitive mapping as a tool to analyse owner-managers' cognitive patterns, this research demonstrates that owner-managers are motivated by a diverse set of reasons to integrate CSR into their business. For some managers, commitment to CSR practices is a strategic initiative—to achieve the company's objectives and improve its image—while for others, CSR integration is a personal conviction rather than a strategic initiative. The main contribution of this study is the proposition of a cognitive approach using mental maps to analyse the cognitive patterns of SME owner-managers regarding their decisions about CSR commitment. From a theoretical viewpoint, analysing the cognitive schemas demonstrates the importance of cognition in CSR implementation by SMEs and highlights how essential it is to consider the idiosyncratic vision of an owner-manager to understand their decision-making. At the managerial level, mobilizing cognitive maps in the CSR approach could enable owner-managers to identify key elements of their CSR strategies, thus better understanding their thought structure, particularly about CSR decisions. This study has some limitations, which may encourage future research. The exploratory character of the research, with the analysis of two cases, constitutes a small sample size. Future research can use cognitive mapping to create several maps of different SME owner-managers to conduct a comparative analysis of their CSR engagement.

Keywords
CSR Integration, Owner-Managers, Cognitive Maps

1. INTRODUCTION

The 2001 Green Paper of the European Commission (Commission of the European communities, 2001) encourages an increase of corporate social responsibility (CSR) activities in companies and, more specifically, in small and medium-sized enterprises (SMEs), including micro-enterprises, because of the major role they play in developing the economy and gene-

rating employment (Berisha and Shiroka, 2015). Thus, from the viewpoint of implementing responsible business practices, the impact of SMEs should not be downplayed (Ayuso and Navarrete-Báez, 2017; Puppim de Oliveira and Jabbour, 2017) as they are the foundation of the European and global socio-economic landscape, given that they make up for more than 95 percent of firms and are generators of approximately 65 percent of employment in the private sector (Organisation de Coopération et de Développement Economique [OCDE], 2016). Therefore, given such a representation signified by SMEs in the economy and society, social responsibility becomes an indispensable issue for them.

The SME owner-manager plays a key role in the strategic decision-making of the company (Chandra *et al.*, 2020; Szczanowicz and Saniuk, 2016). As demonstrated by the works of Marchesnay (1991, 2003) and Torrès (2015) on the centralization of power and the decision-making in the hand of the owner-manager in an SME ; and according to Cossette (2004) on the interest of mobilizing cognitive maps to understand the mental representations and strategic choices of the manager in organization, it may be interesting to observe, from a cognitive viewpoint by mobilizing cognitive maps, the mental representations of the owner-manager in their decision-making about responsible commitment. It may become essential to analyse such representations because power and decisions are strongly centralized in SMEs.

Therefore, mobilizing cognitive mapping can provide an in-depth analysis of the cognitive aspects of the owner-manager's decision-making about CSR commitment. However, it allows also to identify, beyond mere discourse, the complexity of the owner-manager's thought process. As pointed by Branco *et al.* (2019), cognitive maps are a crucial contribution to the understanding of decision-making processes and the evolution of management systems.

Analysing CSR as a cognitive dimension expands the current literature on CSR in SMEs. According to Fuglseth and Gronhaug (2002), the main advantage of using cognitive maps is to facilitate an overview of the different aspects of cognition and allow further interpretation of captured aspects of cognition.

Thus, the research question is as follows: What encourages SME owner-managers to decide in favour of CSR commitment? To answer this question, the paper will first provide a conceptual analysis of the cognitive processes of an owner-manager and their decision-making about CSR commitment. This analysis will allow an understanding of the link between owner-manager cognition and the adoption of their strategy. Subsequently, the methodology will be explained, and then the results will be presented and analysed.

Using cognitive mapping as a tool to analyse owner-managers' cognitive patterns, this research demonstrates that owner-managers are motivated by a diverse set of reasons to integrate CSR into their business. For some managers, commitment to CSR practices is a strategic initiative—to achieve the company's objectives and improve its image—while for others, CSR integration is a personal conviction rather than a strategic initiative.

Thus, the results show that CSR commitment of the owner-manager will be possible if and only if answers to questions on the concordance of CSR with the company values (culture) and the advantages that it could bring to the company (strategy) are satisfactory. This is the cognitive organization process behind the decision to commit to CSR.

The main contribution of this study is the proposition of a cognitive approach using mental maps to analyse the cognitive patterns of SME owner-managers regarding their decisions about CSR commitment.

2. THEORETICAL DEVELOPMENT

CSR and Cognition in SMEs

The management of an SME is highly dependent on its owner-manager (Antoncic *et al.*, 2018). On any given day, an SME owner-manager, as the sole decision-maker in the company, will be faced with a considerable amount of diverse issues (Wang and Xian Shi, 2019). For instance, the representation of the owner-manager regarding the environment can influence their decision-making about commitment to CSR policies. According to Basu and Palazzo (2008), cognitive research in CSR seeks to understand the cognitive process, structures, and mental models related to the concept of CSR. The authors argue that it is important to understand 'the mental frameworks and meaning-making processes in which CSR is embedded'. Thus, in the SME context, a permanent connection exists between the actions and the vision of the owner-manager. According to Bi *et al.* (2018) and Oduro *et al.* (2021), in an SME, the strategic vision and the concrete decisions originate from the same person: the owner-manager. Hence, the value system of an SME owner-manager is a critical component of organizational strategy and decisions (Hornsby *et al.*, 2002).

Business strategy and owner-manager cognition

Organizations have several influential actors, one of them being the owner-manager, who has often been the subject of research in the cognition and management fields (Fassin *et al.*, 2015). This has been particularly true because the owner-manager not only defines an SME's corporate strategy but also exerts significant influence on various stakeholders in the environment (Kornilaki and Font, 2019).

The cognitive perspective considers the cognitive processes of a business manager as a key element in explaining strategic decisions (Barroso *et al.*, 2019). 'Decisions exist in the eyes of managers' (Laroche, 1995, p. 63). Strategic management researchers are increasingly exploring the cognitive aspects of management. This is due to not only the increasing importance of managers' perceptions on research linking the environment, strategy, and organization, but also to a greater awareness of the role of cognition in addressing problems (Battisti *et al.*, 2019).

The cognition of the owner-manager

According to one cognitive approach, it is impossible to understand an organization of any size without knowing what and how the stakeholders think (Cossette, 2004). As mentioned earlier, decision-making in SMEs is generally centralized in the hands of the owner-manager, and thus, their cognition has a fundamental influence on the policy and development of the company.

As all important actions pertaining to SME management are attributed to only the owner-manager (Kadia and Enagogo, 2021), it seems relevant to focus on this actor. The SME owner-manager tends to stay at the heart of the company's management and influence it through the vision (Douyon and Paradas, 2020). This key role can be an asset when quick decision-making skills are needed, but it can also become a dangerous disadvantage because the entire company's strategy depends on one person.

This means that an SME owner-manager is likely to represent a strength and a weakness. This regularly exposes them to an important psychological risk. Branco *et al.* (2019) have demonstrated that the behaviour of SME owner-managers strongly influences the behaviour of their employees. Management plays a key role in formalizing the values disseminated

throughout the company. The values and principles followed in a company contain elements of continuity and stability, which is essential to steady development (Fassin *et al.*, 2011).

Duchéneaut (1997) conducted a survey on the profile of managers and demonstrated that in SMEs, managers make decisions through intuition. Haddoud *et al.* (2018) argued that organizational strategy in SMEs is often based on informal rules. However, forming intuition-guided strategy does not mean managers are irrational. It only means that in general, their strategies are formulated in less thoughtful reflection (Grillo *et al.*, 2018).

According to Barrand and Goy (2005) the main contribution of the cognitive approaches is 'to remind that the strategy in SME cannot be reduced to a mechanics, as sophisticated as it is'. The strategies of SMEs have also been the subject of many investigations making use of individual cognitive mapping, thus making it clear that cognition in an SME owner-manager plays an important role in their managerial decision-making.

CSR in SMEs: Willingness of the owner-manager

In their paper published in the Journal of Responsible Organization, Gabriel *et al.* (2012) have demonstrated, through intervention research, the willingness of SMEs to integrate a CSR approach. This desire was motivated by an inherent presence of societal values within SMEs. It manifested that such a desire to implement CSR is an element of organizational culture.

Therefore, its integration into SME strategy is usually the will of the central figure in SMEs—the owner-manager. According to Antoncic *et al.* (2018), SMEs tend to have a personalized style of management, reflecting the psychological characteristics of their owner-managers (their personalities), which can also influence the company's approach to CSR. This leads us to think that CSR policy in an SME is linked to the values and personality of the owner-manager. According to a survey of the ACFCI (French Organization of the network of Chambers of Commerce and Industry) (2019) on the integration of CSR into SMEs, 91 percent of respondents think that the origin of this approach lies in the personal conviction of the owner-manager. The manager's personal ethic is essential in terms of CSR engagement, confirming the results of the researches of Hemingway (2005) and Murillo and of Lozano (2006).

In the same vein, the non-integration of CSR policies reflects not only the personality of the owner-manager but also misunderstanding of the concept, lack of financial resources and lack of appropriate skills (Oduro *et al.*, 2021).

Thus, analysing the cognitive dimension enables us to understand how individuals perceive the world, because this is the main method of understanding the cognitive processes of individual representation, called idiosyncrasies (Cunha and Morais, 2017). It is therefore necessary to study the cognitive dimensions of owner-managers for a better understanding of how CSR policies are implemented by SMEs.

3. METHODS

CSR: Analysis of the Cognitive Schemes of Two SME Managers Regarding the Reasons for their Decision-making about Responsible Engagement

To analyse what drives the decisions of SME owner-managers and causes them to undertake responsible engagement, one would have to understand their idiosyncratic vision. For this pur-

pose, using cognitive maps is the apt choice because it goes beyond mere discourse to identify the owner-manager's beliefs about responsible practices. Thus, according to Ribeiro *et al.* (2017), analysing the cognitive dimension will allow us to understand the cognitive schemas of the owner-manager in the decision-making context. For Cossette (2008), the qualitative method of cognitive dimension analysis, promotes the respect of the participants' referential system and makes it possible to carry out an analysis based on all the ideas formulated by the participants.

In a qualitative study, just as in a quantitative study, sample size depends on the objective (Royer and Zarlowski, 2003).

The sample

We decide to use an exploratory methodology based on case studies. Data was collected from a sample of two SME owner-managers, considered as two case studies, including one woman and one man.

The SME of owner-manager 1 (man) is 30 to 40 years old. He operates in the energy sector, more specifically, in the supply of renewable electricity. The SME employs 25 people, comprising general manager, production manager, supplier centre manager, project manager, and two trainees.

The SME owner-manager 2 (woman) is 40 to 50 years old. She operates in the public health sector, more specifically, in the microbiological and physicochemical analysis.

The SME employs 50 people. Its management comprises four clusters: one cluster for microbiological issues, one for food safety regulatory matters, one for administrative matters, and one for commercial matters.

The interview questions

Two questions on issues related to decision-making for responsible engagement has been established. They have been formulated to explore the owner-managers' mental processes without suggesting any answers. Two-hour interview was carried out with each owner manager. Thus, we seek to highlight the concepts that influence and are influenced to build a cognitive map (Cossette, 1994). The questions are given below:
– *What led you to responsible engagement?*
– *and why this commitment?*

The owner-managers' answers to this question revealed their motivations behind such decisions. We recorded the interviews to ensure all data are captured. The interview was then transcribed to ensure the rigorous processing of data and cognitive processing using the Decision Explorer software.

We chose this data collection method (interviews) because the aim was to generate the most natural responses possible (Cossette 2008). Moreover, according to Williams and Moser (2019) the interview method is one of the most reliable and rigorous methods.

The Choice of Two Cases

Generally, for studies with individual cognitive maps, samples of 1–30 maps are obtained depending on the method of data collection and the purpose of the study (Barrosso *et al.*, 2019). For example, in his doctoral thesis, Allard-Poesi (1997) used individual cognitive maps

of three groups of five people each to bring out collective representations. Verstraete (1997) used a unique case for exploratory purposes. According to Olazabal *et al.* (2018), the unique case of cognitive map constitutes substantial field work for depth investigations.

It seemed appropriate to us to limit our sample to two SMEs from different sectors, with different profiles of owner-managers. Because this research is an exploratory study, the analysis of two cases was more appropriate than involving more cases to identify the owner-manager's beliefs about responsible practices. According to Cossette (2004), fewer cases of cognitive map allow to identify a specific phenomenon than multiples cases. By using a qualitative approach (cognitive map), we aim to examine a selected case in detail in order to provide a structured image of the studied phenomenon (Cossette, 2004). In addition, both SMEs differ in terms of nature of business, management structure, and profile and personality of the owner-managers. So, the small size of the sample does not hinder the analysis of common trends because if trends are affirmed in such a heterogeneous context, it can be assumed that they will be on a larger scale (Gendre-Aegerter, 2008).

For example, the research of Khiari *et al.* (2011), based on five cognitive maps of start-up manager, allowed to understand the representations of managers about the performance of their start-up. According to the authors, performance is a complex phenomenon, and only cognitive maps allowed to understand the phenomenon. Thus, the cognitive map serves as a visual support to improve the effectiveness of actions in the context of the performance of start-ups.

The methodology of cognitive Map Analysis

The cognitive map analysis is based on the four most relevant indicators, as presented by Cossette (2004)—centrality of concepts, explanations, and consequences (links), grouping of concepts (clusters), and analysis of loops—in addition to calculation of the ratios of 'head' and 'tail'. The head and tail analysis allows us to determine the vision of the owner-manager regarding integration of CSR principles, whether it is cognitively simple and well-organized or cognitively complex (Eden *et al.,* 1992).

Centrality of concepts

This represents the most dominant issue that concerns the interviewee. When the concept is more connected to others, it is more central and can be considered important for the owner-manager. The centrality is obtained by calculating a centrality score (sum of the values attributed to the related concepts).

Explanations and consequences

The concepts and their linkage to other issues also brings complementary information. Hence, issues that link back to a particular concept are considered as consequences, and issues that are the causes behind a concept are considered as explanations.

Grouping of concepts or clusters

These are the dimensions around which a person organizes their beliefs. These dimensions reveal a person's unconscious (or subconscious) thoughts as well, and therefore, they constitute a robust part of the cognitive map (Eden *et al.,* 1992).

Analysis of loops

We are in the presence of a loop when a concept indirectly influences itself. This analysis highlights the complexity of a person's thought processes and the circular logic of their thoughts.

Analysing these four aspects will highlight the representations of the owner-manager regarding their decision-making and show the relative importance that they attribute to each concept in the cognitive map. The analysis will also reveal factors that they consider explanations or consequences, specific dimensions based on which they organize their strategic vision, and the logic that characterizes their way of thinking.

Each concept presented here has a number, which does not correspond to the identifier of the concepts during the coding phase but only indicates the input order of the concepts in the Decision Explorer® software. This software does not allow modifications, so this number has no other hierarchical or weighting value.

The arrows represent causal links between the concepts. Comparing the number of concepts present in the different maps enables an evaluation of the degree of differentiation and reinforcement of each map. When the cognitive map of a manager has more concepts, a greater degree of their representations will be reinforced (Weick and Bougon, 1986). When a concept has a better connection with others, it is more likely to be central and can be considered more important for the owner-manager (Gendre-Aegeater, 2008).

The number of links present in each cognitive map is also an indicator of the owner-manager's willingness to integrate responsible commitment. When owner-managers form more links between the concepts of their cognitive map, their logic of responsible engagement is more likely to be considered formal and is therefore integrated (Calori *et al.,* 1994; Eden *et al.,* 1992).

Finally, a concept that is only influenced by others is called a 'head', whereas a concept that only influences others and is not influenced by others is called a 'tail'. The ratio of the number of 'heads' to the number of 'tails' can also indicate the complexity of a cognitive map (Eden *et al.,* 1992). A map with a small number of 'heads' indicates a cognitively simple and well-organized vision. Conversely, a map with many 'heads' reflects a cognitively complex person (Eden, 2004).

Having discussed the main elements of the analysis and the method of reading the map, we can now analyse the results.

4. FINDINGS

Cognitive Representations of Owner-Managers: Analysis of Decision-making Factors That Led to CSR Commitment

Before proceeding with the structural and topographic analysis of the cognitive maps, we will first present the characteristics of the two SMEs and their owner-managers.

Table 1. Information about the small- and medium-sized enterprises and their owner-managers

SMEs	Gender Owner-manager	Age bracket Owner-manager	Number of employees	Business sector	Owner-manager CSR values
Owner-manager 1	Man	30–40 years	25	Electricity	Respect humans and the environment
Owner-manager 2	Woman	40–50 years	50	Sports and public health	Social well-being and profit sharing with stakeholders

SME of owner-manager 1

The SME of owner-manager 1 operates in the energy sector, more specifically, in the supply of renewable electricity.

Based in Occitanie, France, this SME was founded by the owner-manager with the goal of providing citizens 100 percent renewable energy: hydraulic, wind, photovoltaic, and biomass. The owner-manager describes the service offered as a civic duty and a citizen project of energy transformation of the territory.

Before launching the business, this owner-manager was already working in the energy sector, but was dissatisfied with the managerial practices of their employer toward the employees. The practices were described as a 'human disaster', and they decided to leave and start their own business.

The owner-manager cites the professional injustices they experienced as an employee and the disastrous impact that work-related stress can cause as motivations for responsible engagement. According to them, '*There is a huge suicide rate at work, we spend more time at work than with our family, and so we make the company a living environment and not a chore*'. With this mindset, they decided to put people at the heart of management and to focus on an energy-saving policy that respects citizens and the environment.

This SME collaborates with electricity producers and consumers, employees, partners, and communities that support a responsible energy model.

The company identifies itself with values such as respecting humans and the environment, reducing the ecological footprint of production activities, searching for a solidarity economy aimed at making basic goods and services accessible to all without harming the ability of future generations, countries in the global south to meet their own needs, and relocating activities to meet the basic needs of the inhabitants (food, housing, heating). The SME employs 25 people, comprising general manager, production manager, supplier centre manager, project manager, and two trainees.
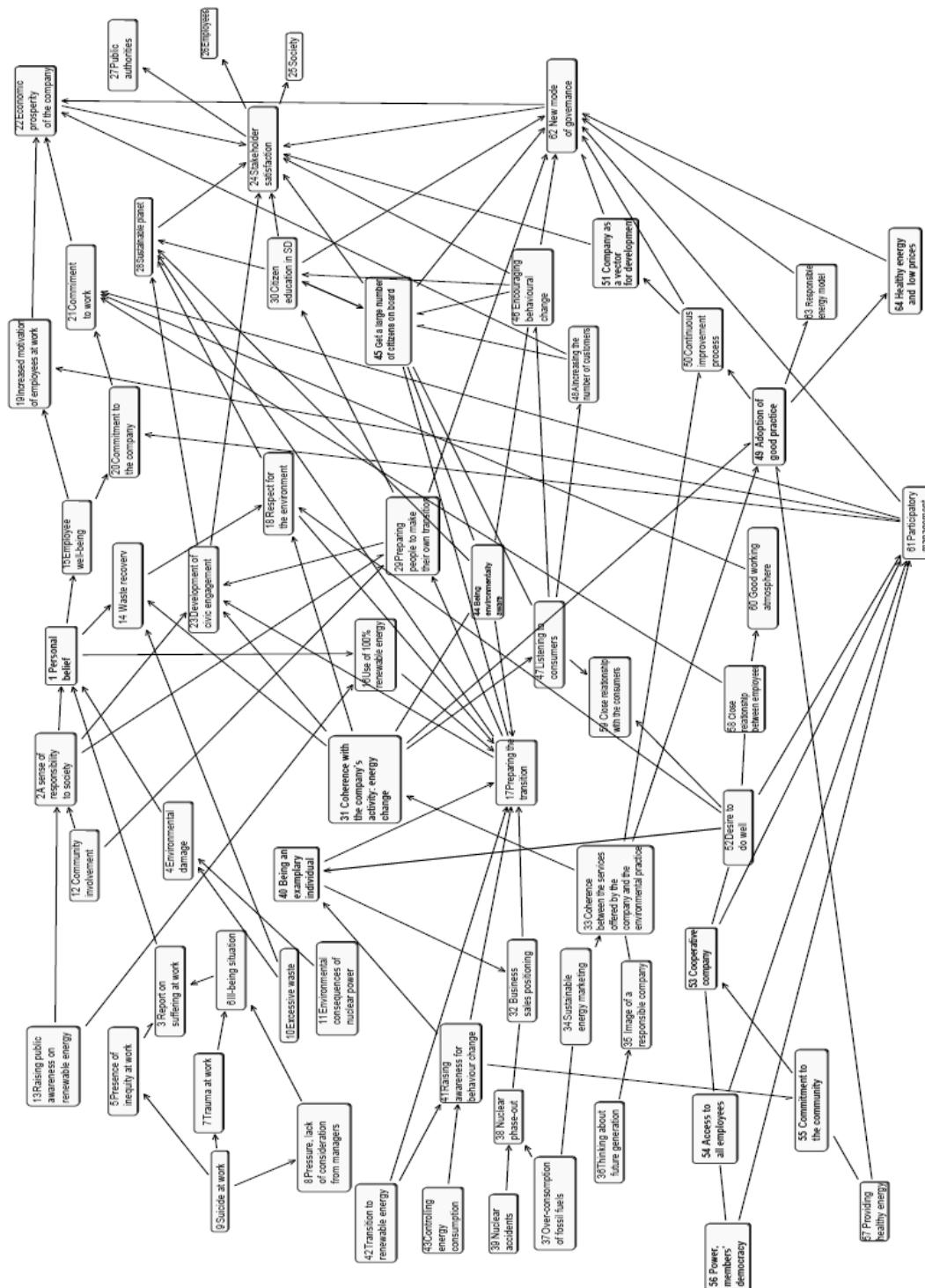
Figure 1. Cognitive map of owner-manager 1

SME of owner-manager 2

The SME of owner-manager 2 operates in the public health sector, more specifically, in the microbiological and physicochemical analysis.

Based in Occitanie, France, this SME was created by two public health specialists with the aim of offering services to businesses and individuals in safety and health sector.

To distinguish themselves from the competition, the two founders decided to engage responsibly.

The SME employs 50 people. Its management comprises four clusters: one cluster for microbiological issues, one for food safety regulatory matters, one for administrative matters, and one for commercial matters. For this research, we met one of the two owner-managers.

The core values of the company are 'Responsibility, Work Ethics, Responsiveness, and Customer Satisfaction', with a management system that integrates safety, quality, and the environment. The entire staff has been imbued with this code of ethics, and the company has developed a corporate culture around these values and integrated the staff to strive to achieve goals beyond their technical missions. The SME wants to be a committed company with values that it defends, such as sustainable development reviewed every 2 years with the choice of six work axes on performance indicators: Quality, Safety, Environment, Social, Commercial, and Production. Certified by ENVOL (recognition of commitment to the environment) by the French association of standardization, it integrates respect for the environment as a daily challenge, with a desire to be a 'corporate citizen', attentive to the impact of its activities and aware of its responsibility.
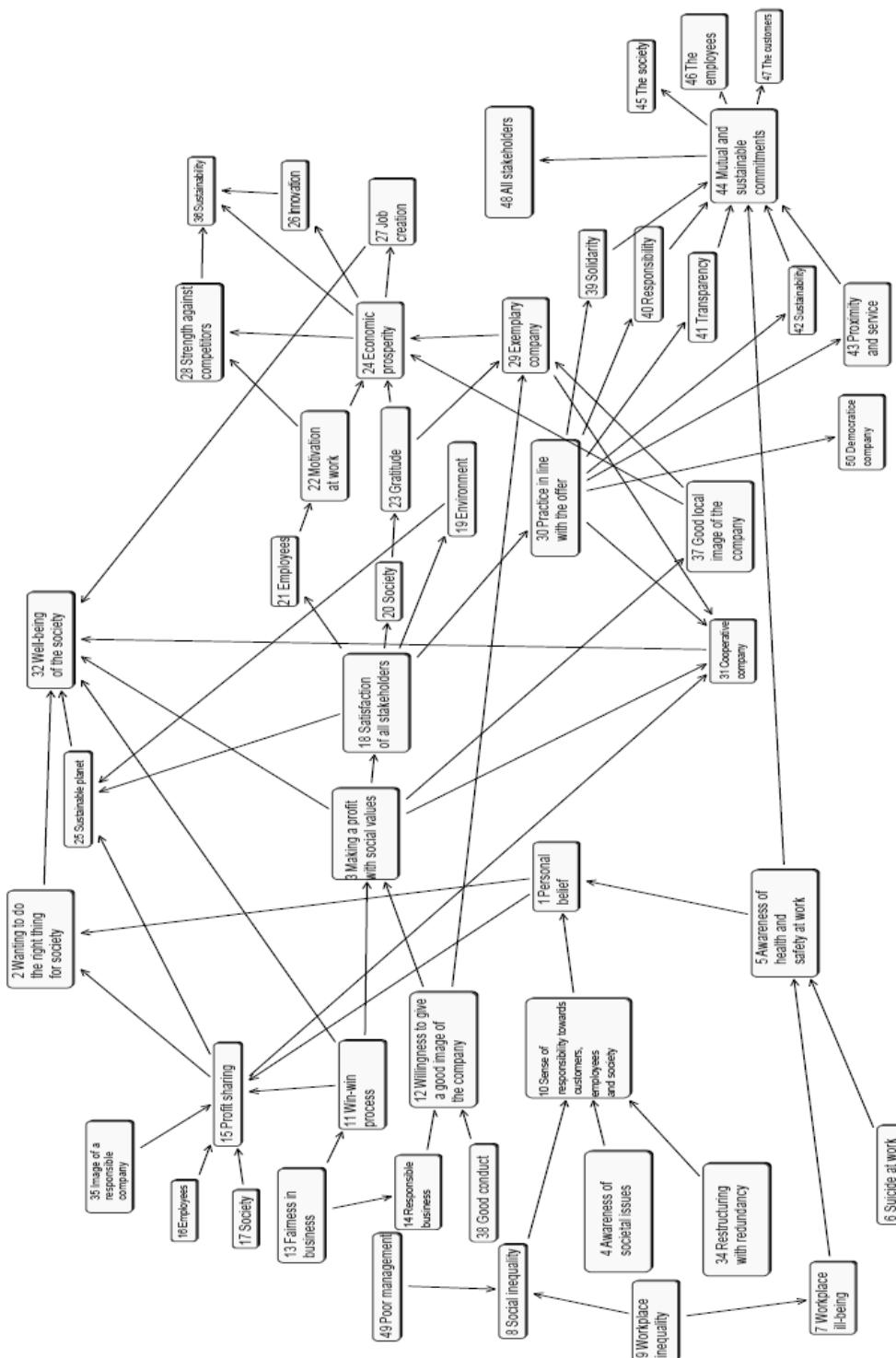
Figure 2. The cognitive map of owner-manager 2

Cognitive Maps Analysis

The centrality of concepts

Table 2. The most important concepts of the two cognitive maps

Owner-manager 1	Owner-manager 2
Personal conviction	Gain process
Sense of responsibility to society	Equity in business
Suffering at work	
Environmental degradation	Responsible company
Injustice at work	
Situation of evil being	Profit sharing
Trauma at work	Satisfaction of all the stakeholders
Prepare for energy transition	Economic profit
Increased motivation of employees	
To be an exemplary company	Viable planet
Encourage behaviour change	
	Innovation
	Reciprocal and lasting commitments
	Clean planet
	Opportunity and opening of the market
	New vision
Total number of cognitive map concepts: 80	Total number of cognitive map concepts: 75

Centrality analysis of the concepts of the two owner-managers reveals that for owner-manager 1, the social and environmental dimensions dominate his cognitive schema about decision-making and the interaction of the principles of CSR. For owner-manager 2, we find a strong dominance of the economic dimension with some thoughts on the social dimension. As described earlier, for owner-manager 1, CSR is a responsible practice in relation to employees and the planet, primarily because they founded the business on the back of their own difficult experiences at the workplace. The dominance of the environmental dimension can be explained by the nature of business, which is green energy. Meanwhile, owner-manager 2 is more inclined to having a logical vision that provides a win–win scenario about CSR, by developing the business and remaining vigilant about the social dimension.

Explanations and consequences

Table 3. Influenced and influencing factors: Explanations and consequences of the cognitive maps of the owner-managers

Owner-manager 1	Owner-manager 2
Explanations	**Explanations**
Nuclear impact on the environment	Produce in conjunction with standards
Trauma of employees	Quality product manufacturing
Badness and suicide at work	Reputation of the company
Personal conviction	
Consistency with the activity of the company (energy change)	
Consequences	**Consequences**
Good working conditions	Build a positive image among all stakeholders
Sustainable planet	Conquer a high number of customers with certifications
Satisfy all stakeholders	Develop internationally with differentiation
Being an exemplary company	

As mentioned in the analysis of the maps, the direction of the causal links allows us to identify what the owner-managers consider consequences and what they consider explanations or means of action (Misthos *et al.,* 2017). Thus, we can see that for owner-manager 1, decisions about responsible commitment focus on a strong attachment to human values and respect for the environment, as identified in the analysis and the centrality of concepts. This means that this owner-manager desires to establish a working environment where the employees do not suffer the professional injustices the owner-manager faced, which motivated the founding of the business in the first place. According to Weick (2001), in the process of creating meaning and commitment to an action, one uses one's experience and values. The attachment to environmental values is consistent with the main activity of the company (energy change). Therefore, for owner-manager 2, decisions about responsible commitment are more focused on image and differentiation. Therefore, according to the managers, having the most certification and standards in health sector will allow them to meet the expectations of all stakeholders and build positive image. Thus, the global vision of responsible commitment for the company is focused on strategy, by winning a high number of customers with certifications.

The grouping of concepts or clusters

Table 4. The grouping of concepts

Owner-manager 1	Owner-manager 2
Respect for humans and the planet	**Respect for customers and quality production: CSR profit**
Themes of concept groups:	**Themes of concept groups:**
Prepare for energy transition	Listen to consumers
Respect for the environment	Win–win process
Good work ambiance	Respect for standards and society
Happy employees	Company image
Team spirit	Opportunity development
Commitment to the community	Network development
Participatory management	Prosperity of the company
Customer satisfaction, green energy	
New mode of governance	
Responsible energy model	
Clean energy and low prices	

Cluster analysis reveals one's thought structure without the person being aware of it (Eden *et al.,* 1992). From the above analysis, it appears that owner-manager 1 organizes his beliefs about CSR commitment around respect for humans and protecting the environment, while owner-manager 2 organizes around customers and how CSR integration into strategy will benefit the company. Here, two visions of CSR are presented: social and environmental issues vis-a-vis customer satisfaction. Interestingly, while owner-manager 1 focuses on the human and environment aspects, they are not ignorant of the strategic dimension of CSR—customer satisfaction. They offer 100 percent renewable electricity, which aims to meet customer expectations. Thus, the representation of owner-manager 1 is based on a more integrative vision of the environmental and economic dimensions (customer satisfaction). Further, according to the cognitive map analysis, when the number of clusters of the manager map is low, we can assume strong internal cohesion of his thoughts. (Barroso *et al.,* 2019). Thus, the two owner-managers have strong internal cohesion in their decision-making for CSR commitment.

Loop analysis

The presence of loops in the cognitive map highlights a circular logic in the owner-managers' thoughts. The analysis of the two maps shows the presence of a loops in the map of owner-manager 1 and the owner-manager 2.

For the owner-manager 1: "to be an exemplary company". According to this loop, the "feeling of responsibility toward society" positively influences "the desire to do well", which positively influences "the desire to be an exemplary company".

For the owner-manager 2: "build a positive image and to be different from competitors". According to this loop, the "desire of the differentiation through the acquisition of a good image as a responsible company" positively influences "the desire to have an economic profit in win-win process", which positively influences "the desire to build a positive image and to be different from competitors through the integration of a CSR strategy".

In conclusion, this is a positive loop for the manager 1, which means the desire to do well drives the owner-manager's commitment to action and a positive loop for the manager 2, which means the desire of an economic development drives the owner-manager's commitment to action (Weick, 1995, 2001).

Head and tail analysis

Table 5. Number of head and tail and their ratio

Owner-managers	Number of heads	Number of tails	Ratio
Owner-manager 1	4	10	2.5
Owner-manager 2	8	12	1.5

A concept that is only influenced by other factors is called a 'head', while one that only influences others is called a 'tail'. According to Eden (2004), the ratio of heads to tails indicates the complexity of a cognitive map. Thus, as seen in the table above, the cognitive map of owner-manager 1 is relatively more complex than that of owner-manager 2, but in general terms, both have a cognitively simple and well-organized vision regarding CSR commitment.

5. DISCUSSION: MENTAL REPRESENTATIONS: WHAT MOTIVATES SME OWNER-MANAGERS TO DECIDE IN FAVOUR OF CSR IMPLEMENTATION?

Overall, the analysis of the four criteria, as given by Cossette (2004)—centrality of concepts, clusters, explanations and consequences, and loops—reveals differences between the motivations behind deciding to implement CSR.

Indeed, it is from their own representations, experiences, and values that the owner-manager builds their own reality of CSR. At the same time, through their thought structure, they will seek to understand the concordance of CSR with the company values (culture) and the advantages that it could bring to the company (strategy). CSR commitment will be possible if and only if answers to such questions are satisfactory. This is the cognitive organization process behind the decision to commit to CSR.

Thus, for owner-manager 1, CSR commitment is motivated not only by a personal conviction in line with CSR values but also by an awareness of adverse experiences at work and respect for the environment. For owner-manager 2, CSR is an advantage, a strategy for development. These two approaches to CSR integration in an SME contradict some approaches demonstrated in previous literature (Fassin *et al.*, 2011; Lee *et al.*, 2016). Indeed, according to these authors, CSR in SMEs is a matter of the personal convictions of the owner-manager, for example his values. While according to our results the CSR commitment of the owner-manager can be either by personal conviction or by strategy. Thus, the results in this research reveal that SME managers can be motivated to pursue CSR by a combination of strategic objectives and personal conviction. As highlighted by Battisti and Perry (2011), without a clear strategy, CSR commitment represents actions by the society for the society—a voluntary action. However, the same authors, along with Lee *et al.* (2016), also suggest that owner-managers' personal

beliefs appear to be a stronger force in driving CSR practices. While Johnson (2015) and Testa *et al.* (2016) state that CSR often exists within SMEs without substantial thought about its financial advantages, this research does highlight that some SME managers are motivated by potential profits.

The strong presence of the social dimension reflects a commitment to improve the ecological and social well-being (Parrish, 2010; Berger-Douce and Deschamps, 2012). According to Weick (1995), intended objectives encourage investment in a particular project. Weick (1995) also explains that individual and/or collective experiences make engagement possible, as we have seen in the case of owner-manager 1. We see that actively participating in a goal also satisfies personal interests of SME owner-managers, along with having a strategic outlook.

The results mean that through cognitive maps, SMEs could operate to improve their CSR activities. The process of cognitive map would allow them to identify their representations and values by encouraging them to further engage in CSR. In addition, SMEs and their founders are more in touch with the people; therefore, their ambitions reflect the society's wants or needs. As CSR development in SMEs is the main objective of the European Union, Europe and the governments can use these research findings to better understand SMEs and consequently provide them a better business environment.

This paper contributes to understand the link between owner-manager cognition and the adoption of their CSR strategy. Using mental maps to analyse the cognitive patterns of SME owner-managers allows to integrate in the research on CSR in SME that the idiosyncratic vision of an owner-manager is essential in their decision-making processes. Also, this research contributes to show that the literature on CSR in SMEs must increasingly evolve towards research that mobilizes cognitive maps because all strategic decision-making in an SME are taken by owner-the managers; therefore, it is important to understand their cognitive process to better to study them. This research make link between the field of entrepreneurship and CSR and show how the individual from a central theme, succeeds in structuring his thoughts and predicting his future actions. Finally, this study enriches the literature, attaching importance to the mobilization of cognitive approaches to understand and explain the internal, cognitive dimension of the Owner-manager's CSR commitment.

6. CONCLUSION

This study aimed to analyse, through mental representations, the motivations of owner-managers in pursuing CSR commitment.

This exploratory qualitative study notes that CSR commitment is a reality for the SME managers. But contrary to several research developed in the literature on CSR in SMEs (Camacho and Fernandez, 2018; Jamali *et al.*, 2017), the motivations for the implementation of CSR practices of the owner-manager are diverse. While for some of them CSR commitment is a strategic issue, for others it is a personal conviction.

The main contribution of this study is the proposition of a cognitive approach using mental maps to analyse the cognitive patterns of SME owner-managers regarding their decisions about CSR commitment.

The results are theoretically and practically relevant. From a theoretical viewpoint, analysing the cognitive schemas demonstrates the importance of cognition in CSR implementation by SMEs and highlights how essential it is to consider the idiosyncratic vision of an

owner-manager to understand their decision-making.

From a practical viewpoint, the research has demonstrated the importance of using cognitive maps. Cognitive mapping put the focus on the representations of an owner-manager, exploring the way in which they reason when it comes to CSR commitment.

According to Gendre-Aegerter (2008), qualitative research is often criticized for not sufficiently accounting for observations. However, the cognitive map approach can directly address this criticism by demonstrating observed phenomenon.

At the managerial level, this study contributes to the integration of CSR into SMEs, in support of the objectives of the European Union, which gives importance to CSR in SMEs. In addition, mobilizing cognitive maps in the CSR approach could enable owner-managers to identify key elements of their CSR strategies, thus better understanding their thought structure, particularly about CSR decisions. They can also reveal the mechanisms that organize the thought and strategy of the manager.

As pointed by Branco *et al.* (2019), cognitive maps are a crucial contribution to the understanding of decision-making processes and the evolution of management systems.

For managers, the cognitive map can be a tool to help with strategic decision-making in organizational management and allow entrepreneurship actors to better understand CSR issues through the mechanisms that structure the individual's thinking.

This study has some limitations, which may encourage future research. The exploratory character of the research, with the analysis of two cases, constitutes a small sample size.

While this research offers an original contribution to understanding the motivations behind CSR commitment by SME owner-managers, future research can use cognitive mapping to create several maps of different SME owner-managers (perhaps from different industries) to conduct a comparative analysis of their CSR engagement.

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Titre : La mise en œuvre des pratiques de RSE par les dirigeants de PME : Une approche par la carte cognitive

Résumé : Cette étude exploratoire vise à analyser les processus décisionnels des dirigeants de petites et moyennes entreprises (PME) concernant leur engagement en matière de responsabilité sociale des entreprises (RSE). La question de recherche est la suivante : Qu'est-ce qui incite les propriétaires-dirigeants de PME à se décider en faveur de l'engagement RSE ? En utilisant la cartographie cognitive comme un outil pour analyser les modèles cognitifs des dirigeants, cette recherche démontre que les dirigeants de PME sont motivés par un ensemble de raisons diverses pour intégrer la RSE dans leur entreprise. Pour certains managers, l'engagement dans les pratiques de RSE est une initiative stratégique – pour atteindre les objectifs de l'entreprise et améliorer son image – tandis que pour d'autres, l'intégration de la RSE est une conviction personnelle plutôt qu'une initiative stratégique. La principale contribution de cette étude réside dans la proposition d'une approche cognitive utilisant des cartes mentales pour analyser les schémas cognitifs des dirigeants de PME dans les prises de décisions en matière d'engagement RSE. D'un point de vue théorique, l'analyse des schémas cognitifs démontre l'importance de la cognition dans la mise en œuvre de la RSE par les PME et souligne à quel point il est essentiel de considérer la vision idiosyncrasique d'un dirigeant pour comprendre sa prise de décision. Au niveau managérial, la mobilisation des cartes cognitives dans l'approche RSE pourrait permettre aux dirigeants de PME d'identifier les éléments clés de leurs stratégies RSE, et ainsi de mieux comprendre leur structure de pensée, notamment sur les décisions RSE. Cette étude présente certaines limites, encourageant des recherches futures. Le caractère exploratoire de la recherche, avec l'analyse de deux cas, constitue un échantillon de petite taille. Les recherches futures peuvent utiliser la cartographie cognitive pour créer plusieurs cartes de différents dirigeants de PME afin de mener une analyse comparative de leur engagement en matière de RSE.

Mots-clés : Intégration RSE, Dirigeants de PME, Cartes Cognitives.