THE ROLE OF PHILANTHROPY IN SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs): A COMPARATIVE STUDY OF ALBERTA, CANADA AND KENYA

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A Thesis
Submitted to the School of Graduate Studies
of the University of Lethbridge
in Partial Fulfilment of the Requirements for the Degree

MASTER OF SCIENCE IN MANAGEMENT

Faculty of Management
University of Lethbridge
LETHBRIDGE, ALBERTA, CANADA

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ABSTRACT

There is overwhelming agreement among scholars and practitioners alike on the socio-economic importance of Small-and Medium-sized Enterprises (SMEs), both in developed and developing countries. However, there is also substantial research to suggest that differences exist with respect to CSR practices around the world, some of which has been attributed to a rough North / South divide in context but also to the matter of scale between MNEs and SMEs with particular emphasis on the larger role of community philanthropy in the latter. Nonetheless, to date there is a dearth of research on the nature of and motivating influences behind philanthropic activities on the part of SMEs, and more specifically, no comparative study has been done on the nexus between SMEs and philanthropy in a North / South context. This research, therefore, aims to investigate the role of philanthropy in SMEs in Alberta, Canada and Kenya. This research is grounded in interpretive (or constructive) research paradigm and hence a qualitative research design was adopted. Twenty semi-structured in-depth interviews consisting of owner-managers and employees were conducted. Given the cross-national perspective, one might expect the role philanthropy is playing in SMEs in Alberta, Canada to be sharply different from that in Kenya. Surprisingly, the results of this empirical study indicate that SMEs in both Alberta, Canada and Kenya tend to have ad hoc philanthropic programs that are altruistically driven and focus on addressing issues pertaining to local community. These results can be illuminated by what I will call *the SME factor*, which is grounded in the principles of satisfactory profits and community embeddedness, where views of community incorporate both social capital and relative levels of civil foundations between contexts.

Keywords: Social Responsibility, Philanthropy, Small and Medium-sized Enterprises, Ethic of Care, Stakeholder Theory, Social Capital Theory, Alberta, Canada, Kenya.

DEDICATION

This thesis is dedicated to all the descendants of my loving grandfather, **Muhumed Alinoor Ibrahim**.

ACKNOWLEDGEMENTS

I would like to express gratitude to my thesis committee members for their unwavering support in the course of writing this thesis. All of them have been very supportive and kind. Dr. John Usher, my supervisor and mentor, has taught me how to conduct rigorous scientific research. He has provided me with endless support and encouragement in the process of writing this thesis. I would like to thank him for his valuable guidance, suggestions, and time.

Dr. Kelly Williams-Whitt has been very supportive and has taught me a lot of things. Through the courses that she taught me, I was able to conduct this empirical study from start to finish. I would like to thank her for her insightful ideas and guidance.

Dr. Robbin Derry has been a source of inspiration in the course of writing this thesis. She has taught me several courses that have provided me with the academic foundation to carry out this study. I would like to thank her for her support.

I would also like to thank Dr. Jennifer Jennings, my external examiner, for all her contributions of ideas and time.

I would like to extend my gratitude to all my Professors in the University of Lethbridge, and in particular Dr. Mahfooz Ansari for equipping me with Statistics knowledge.

I would also like to thank Tammy Rogness, MSc. in Management Program Administrator, and Dr. Shamsul Alam, MSc. in Management Program Director, for their endless support in the course of my studies. I am also grateful to the University of Lethbridge, and in particular the Dhillon School of Business (formerly Faculty of Management) for the funding they have given me to pursue this master's degree. I would also like to thank all the interviewees who have rendered their ideas and time in carrying out this empirical study.

Finally and most importantly, I would like to thank my larger family who supported me in many ways. In particular, I would like to thank my wife and two sons who continue to motivate me every moment. Looking from a family perspective, the opportunity cost of pursuing postgraduate studies has been high. I am confident, however, that the sacrifice of my family and the efforts that I have expended in pursuing postgraduate studies will pay soon. The fruits of my work will be harvested by many constituents including my immediate and extended family, the larger community, and humanity in general.

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Abbreviations & Acronyms

AfDB	African Development Bank
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GLOBE	Global Leadership and Organizational Behaviour Effectiveness
GNP	Gross National Product
HDI	Human Development Index
ICRH	International Centre for Reproductive Health
KAM	Kenya Association of Manufacturers
KEPSA	Kenya Private Sector Alliance
MNCs	Multinational Corporations
NPOs	Nonprofit organizations
OECD	Organization for Economic Cooperation and Development
SMEs	Small and Medium-sized Enterprises
SLO	Social License to Operate
SR	Social Responsibility
TNCs	Transnational Corporations
UNCED	United Nations Conference on Environment and Development
UNDP	United Nations Development Programme
UNIDO	United Nations Industrial Development Organization

1 CHAPTER 1: INTRODUCTION TO THE STUDY

1.1 Introduction

This study aims to investigate the role of philanthropy in SMEs in Alberta, Canada and Kenya. This chapter provides the context for the study and encompasses the following sections: background and significance, research questions, and the structure of the thesis.

1.2 Background and Significance

Small-and Medium-sized Enterprises (SMEs) are considered to be the engine of the world economy, both in developed and developing countries (Organization for Economic Cooperation and Development (OECD), 2010; African Development Bank (AfDB), 2011; International Finance Corporation (IFC), 2012). Globally, Small-and Medium-sized Enterprises (SMEs) constitute more than 90 percent of all private sector businesses (International Finance Corporation (IFC), 2012), contribute at least two-thirds of GDP (Gross Domestic Product), and account for more than 50 percent of total employment (ILO, 2015).

In the Organization for Economic Cooperation and Development (OECD) countries, for example, SMEs constitute more than 95 percent of all enterprises, contribute to about 60 percent of total employment, and account for around 55 percent of GDP (Edinburgh Group, 2015; OECD, 2016). More specifically, SMEs play an even more significant role in Canada where they constitute more than 99 percent of all private sector businesses (Government of Canada, 2015), employ more than 80 percent of all employees in the private sector, and contribute approximately 39 percent to Gross Domestic Product (GDP) (Government of Canada, 2015). Very particularly, SMEs are playing a prominent role in Alberta where they constitute more than 95 percent of all businesses, create at least 35 percent of all employment in the private sector, and account for more than 25 percent of Alberta's GDP (Alberta Government, 2014). As a result,

research (Alberta Government, 2014) suggests that Alberta has a thriving SME sector; with the total number of SMEs in Alberta, Canada having increased by approximately 20 percent from 2003-2013 (Alberta Government, 2014).

Similarly, SMEs are playing a large role in developing countries, which are confronted by a multitude of challenges including high unemployment and poverty, low economic growth and industrialization, low per capita income and foreign direct investment (FDI), and dilapidated health and education infrastructure (Corrigan, 2009; Hamann, Agbazue, Kapelus, & Hein, 2005; Abor & Quartey, 2010). Here, it is argued that SMEs are instrumental for reducing income inequality and poverty as well as transforming the developing countries from agricultural-based economies into industrial-based economies (Raynard & Forstater, 2002). Indeed, studies (Fida, 2008; cited in Kongolo, 2010) have shown that the SME sector contributes approximately more than 60 percent of GDP and accounts for more than 70 percent of total employment in developing countries. More specifically, SMEs are also playing a major role in Kenya where it is estimated that they constitute more than 90 percent of all businesses (United Nations Industrial Development Organization (UNIDO), n.d.), account for over 80 percent of total employment (Ong'olo & Awino, 2013) and contribute over 40 percent to GDP (Gamser, 2003), even though these figures are considered conservative and hence it is assumed that the actual contribution of the SME sector to the Kenyan economy is even greater (Mead & Liedholm, 1998).

Despite the tremendous significance of SMEs in socio-economic development around the world, until recently, SMEs have been given little attention in the CSR discourse (Blackford, 1991; Keskin, 2006; Santos, 2011; Jamali, Lund-Thomsen, & Jeppesen, 2017). As a result, CSR research has mainly focused on MNCs (multinational corporations), although most of today's MNCs started as SMEs (Gibson & Van der Vaart, 2008; Fuller T. , 2003), and more specifically

those in the developed countries (Blowfield & Frynas, 2005; Fassin et al., 2011). Thus, it is not surprising that most of the popular CSR frameworks (e.g., Carroll's (1979, 1991) CSR pyramid; Freeman's (1984) stakeholder theory; among others) in the extant literature were developed, at least initially, for a Northern context (Utting, 2003; R. Jenkins, 2005; Visser, 2006; Skinner & Mersham, 2008). This has led a number of scholars (Skinner & Mersham, 2008; Jenkins, R., 2005; Idemudia, 2011; Newell & Frynas, 2007; Blowfield & Frynas, 2005; Utting, 2003) taking an initiative in promoting a South-centred CSR approach. In spite of these efforts, there is a paucity of CSR research in developing countries and the few studies that have been done focus on a few countries, such as China, India, Malaysia, Pakistan, Thailand, South Africa, and Nigeria (Visser, 2008; Amaeshi, Adi, Ogbechie, & Amao, 2006). If we scan the literature on SMEs and CSR in developing countries, it is evident that there is a dearth of both theoretical and empirical research in the area (Jamali et al., 2017).

Social responsibility has several dimensions, including economic, legal, ethical, philanthropic (Carroll, 1979, 1991), social and environmental (Dahlsrud, 2008). While some dimensions (e.g., the environment) have received more attention (Bianchi & Noci, 1998; Tilley, 1999, 2000; Williamson, Lynch-Wood, & Ramsay, 2006; Gadenne, Kennedy, & McKeiver, 2009; Darnall, Henriques, & Sadorsky , 2010; Brammer, Hoejmose, & Marchant, 2012), the dimension of philanthropy has received limited attention in both developed (Thompson, Smith, & Hood, 1993; Campbell , Moore, & Metzger, 2002) and developing countries (Gregory, 1992; Jamali et al., 2017). Philanthropy, defined as the "unconditional transfer of cash or other assets to an entity or a settlement or cancellation of its liabilities in a voluntary nonreciprocal transfer by another entity acting other than as an owner" (Financial Accounting Standards Board (FASB), 1993, p. 6, emphasis in original), is important for both business and society. Through

philanthropy, business can address many social issues and problems, including the alleviation of food poverty, improving educational and health infrastructure, and the provision of housing (Porter & Kramer, 1999; Riches, 2002; Saiia, Carroll, & Buchholtz, 2003; Amaeshi, Adi, Ogbechie, & Amao, 2006; Schiedel, 2013), which, in turn, can enhance their business performance (Brammer & Millington, 2005a; Porter & Kramer, 2006; Saiia, Carroll, & Buchholtz, 2003).

Corporate philanthropy is mainly a function of managerial decision-making and discretion (Waldman, et al., 2006). However, since firms don't exist in isolation but within institutions, managerial decision-making and values are shaped by not only the general economic context (e.g., GDP growth, tax deductions) and firm performance (i.e., profitability) (Hossain & Lamb, 2015; Bivin, Osili, Rooney, McKitrick, & Bergdoll, 2016) but also the cultural values of the given context (Ibrahim & Parsa, 2005; Brammer & Pavelin, 2005b; Freeman & Hasnaoui, 2011). For example, a GLOBE (Global Leadership and Organizational Behaviour Effectiveness) study of 561 firms drawn from 15 countries representing five continents indicates that managers in prosperous countries may pay little attention to the needs and concerns of the community, but give more emphasis to the needs of shareholders, in their decision-making, whereas managers in less-developed-countries may pay more attention to the needs and concerns of the community since "governmental institutions or other agencies in such countries may be less able to deal with these concerns" (Waldman, et al., 2006, p. 834). As a result, it is not surprising to see SMEs in Latin America supporting marginalized groups whereas their counterparts in Europe are supporting sports and cultural groups (Vives et al., 2005; cited in Lepoutre & Heene, 2006).

Similarly, a number of studies (Brammer & Pavelin, 2005b; Ibrahim & Parsa, 2005; Kemmelmeier, Jambor, & Letner, 2006; Waldman, et al., 2006; Winterich & Zhang, 2014) have

attempted to explain how cultural values (power distance, individualism, masculinity, uncertainty avoidance, and long-term orientation) (Hofstede, 1980) impact philanthropy. Nevertheless, until now there is no consensus on how the different dimensions of culture affect philanthropy (Ibrahim & Parsa, 2005; Winterich & Zhang, 2014). While research has shown that power distance has a negative effect on philanthropy, since people in high power distance cultures have a low perceived responsibility of helping those in need, which, in turn, reduces charitable behaviour (Winterich & Zhang, 2014), it has also shown that collectivism has a positive relationship with philanthropy (Waldman, et al., 2006) since people in collectivistic cultures value sharing and interdependence (Copeland-Carson, 2007).

Apart from the paucity of studies on philanthropy in SMEs, and in developing countries (Ogembo-Adongo, 2014, Jamali et al., 2017), there is a general scarcity of comparative studies on the role of philanthropy in business (Brammer & Pavelin, 2005b), and SMEs in particular. As far as I know, there is no comparative study of philanthropy in SMEs in Canada and Kenya. This study, therefore, aims to explore and understand how cultural and contextual differences shape philanthropy among SMEs in Alberta, Canada and Kenya.

This study therefore attempts to provide answers to the following research questions:

1) What differences are there in SMEs' philanthropy in Alberta, Canada and Kenya?
2) To answer the above question, the following questions will be asked:
    a. What motivates SMEs in Alberta, Canada and Kenya to adopt philanthropy?
    b. What kinds of philanthropic activities do SMEs in Alberta, Canada and Kenya undertake?
    c. How do SMEs in Alberta, Canada and Kenya undertake corporate philanthropy?
    d. Who are the recipients of corporate donations in both Alberta, Canada and Kenya?

e. What challenges do SMEs face when undertaking corporate philanthropy in Alberta, Canada and Kenya?

1.3 Structure of the Thesis

The remainder of the thesis is structured as follows. **Chapter 2** explains the study context, followed by a literature review of the theoretical foundations of this study and their relevance to SMEs, with an emphasis on Canada and Kenya. **Chapter 3** describes the research methodology used in this study and its justification. **Chapter 4** describes procedures undertaken in analyzing the data. **Chapter 5** presents the empirical results of the study in the form of themes. It starts with an overview of the results and then the results are analyzed in light of the theoretical foundation of the study. **Chapter 6** illuminates the results in light of the theoretical foundations of the study. **Chapter 7** discusses the results of the study in relation to prior studies. **Chapter 8** provides conclusions of the study and has several sections including contribution to theory, implications for practice, limitations and directions for future research.

2 CHAPTER 2: LITERATURE REVIEW AND STUDY CONTEXT

2.1 Introduction

This chapter will explore the core concepts of the study: corporate social responsibility, philanthropy, and small and medium-sized enterprises (SMEs). A detailed literature review on philanthropy, which is the main focus of this study, is provided and includes a definition of philanthropy, motivations behind philanthropy and the application of philanthropy in Canada and Kenya. This chapter also offers a comprehensive literature review of SMEs, including the significance of SMEs, definition of SMEs, characteristics of SMEs, and stakeholders of SMEs. Finally, the chapter will culminate with a literature review on the nexus between SMEs and philanthropy and a discussion on theoretical foundations of the study.

2.2 Context of the Study: Canada and Kenya

Canada is a country located in North America with a total area of 9,984, 670 square kilometres, making it the second largest country—after Russia—in the world (World Atlas, 2016). Canada is a constitutional monarchy with three levels of government, namely: the federal, provincial or territorial, and municipal (Government of Canada, n.d.). As a result, Canada has 10 provinces—including Alberta—and three territories (Government of Canada, n.d.); and has a total population of approximately 36 million, as of 2016 (Statistics Canada, 2016a). On the other hand, Kenya is a country situated in sub-Saharan Africa, with an estimated population of 48 million, as of 2016, (The World Bank, 2016) and an area of approximately 580, 362 square kilometres, which makes it the 49th largest country in the world (Worldatlas, 2015).

From an economic perspective, Canada is a prosperous country since it has a HDI (Human Development Index) value of .920, and ranks 10th out of 188 countries across the globe (UNDP, 2015). As a consequence, Canada has a vibrant economy with a GDP (current US$) of

1.553 trillion, as of 2015 and GDP per capita (current US$) of 44,201.1, which is slightly above the average GDP per capita (US$ 41, 4325) of OECD (Organization for Economic Co-operation and Development) countries (Organization for Economic Cooperation and Development (OECD), 2010), and well above the average world GDP per capita (US$ 10, 112.3) (The World Bank, 2016). Kenya, on the other hand, has a relatively strong economy, which makes it the largest economy in East and Central Africa and a regional financial, trade, and transportation hub (Oxford Business Group (OBG), 2014). As of 2015, Kenya had a GDP (current US$) of 63.40 billion and a GDP per capita of US $1,376.71, which is above the GDP per capita of developing countries (US $979) (The World Bank, 2017a).

From Socio-cultural perspective, research suggests there is an uneven development in Canada (Hamley, 1993; Kendall , 2001). As a result, there are some pockets of poverty, particularly among the Aboriginal people and visible minorities (Barsh, 1994; Kendall , 2001). Nonetheless, Canada has a strong social safety net (or social welfare system) as well as vibrant charities and nonprofit organizations that are supplementing the social welfare program provided by the government (Riches, 2002). Similarly, Kenya is facing numerous challenges, including high unemployment (67% of Youth aged between 15 and 34 years) rate, poverty (46% of the population), and corruption, just to name but a few (Republic of Kenya, 2014). Thus, it is not surprising that Kenya is ranked 146th globally on the Human Development Index of 2015 (UNDP, 2015).

At the same time, Canada is a multicultural and a bilingual country where English and French are recognized as the official languages (The Commissioner of Official Languages, 2016). Similarly, Kenya is a multicultural and a bilingual country where English and Swahili are recognized as the official languages (Ethnologue, 2016). Nonetheless, a look at Hofstede's

(2005) framework reveals that Canadian and Kenyan cultural values differ significantly on two dimensions—power distance (39 vs. 70) and individualism (80 vs. 25)—and are more or less similar on two other dimensions— masculinity (52 vs. 60) and uncertainty avoidance(48 vs. 50). With regard to power distance, Kenyans appear to have a high power distance, defined as the "extent to which the less powerful members of institutions (like family) and organisations accept and expect that power is distributed unequally" (Hofstede, 1994, p. 2), relative to Canadians who have a low power distance. Drawing on the findings of research (Waldman, et al., 2006; Winterich & Zhang, 2014) on power distance, one may expect that SMEs in Kenya will be involved less in philanthropic activities whereas those in Canada will be involved more. But the effect of power distance on philanthropy may be moderated by the dimension of individualism/collectivism present in a given society, although there is no conclusive evidence on this (Waldman, et al., 2006; Winterich & Zhang, 2014). That is, while some studies (Waldman, et al., 2006) show that collectivism promotes sharing and interdependence, which, in turn, may enhance corporate philanthropy, other studies (Kemmelmeier et al., 2006) indicate that individualism creates a perceived responsibility to help others, which, in turn, may enhance corporate philanthropy. Due to the lack of consensus on how the different cultural dimensions impact social responsibility and philanthropy in particular (Waldman, et al., 2006; Kemmelmeier et al., 2006; Winterich & Zhang, 2014), it may not be possible to formulate a priori hypotheses on how Canadian and Kenyan cultural values impact philanthropy. Table 1 provides a comparison between Canada and Kenya on Hofstede's cultural dimensions.

Table 1. Hofstede's cultural dimensions for Canada and Kenya

Country	Dimension					
	Power distance	Individualism	Masculinity	Uncertainty avoidance	Long-term orientation	Indulgence
Canada	39	80	52	48	36	68
Kenya	70	25	60	50	--	--

Source: *Adapted from Hofstede & Hofstede (2005).*

From the foregoing, it is evident that Canada and Kenya seem to have more differences, ranging from cultural, economic, and societal challenges, than similarities. These differences are useful for exploring and understanding how philanthropy is practised by SMEs in a wide spectrum of contexts. In other words, they will provide a maximum variation of the role of philanthropy in SMEs by identifying unique themes in each country as well as shared themes between the two countries (Patton, 2002). In fact, Patton (2002) has summarized the usefulness of this approach by stating: "Any common patterns that emerge from great variation are of particular interest and value in capturing the core experiences, and central, shared dimensions of a setting or phenomenon" (p. 234).

2.3 Small and Medium-sized Enterprises (SMEs)

2.3.1 Definition of SMEs.

Until now, there has been no consensus among the scholars, governments, multilateral and bilateral development institutions, NGOs, and other users, on the definition of SMEs (Gibson & Van der Vaart, 2008; Abor & Quartey, 2010). In fact, almost every country and almost every multilateral development institution has its own definition of an SME. One explanation, perhaps, is that SMEs are heterogeneous and they exist in different industries and sectors of the economy

(Nooteboom, 1994; H. Jenkins, 2006). Hence, it is this diversity that is the basis of SMEs' definitional debate. Whilst the absence of a singular definition is not surprising, many experts and scholars (Gibson & Van der Vaart, 2008; Kushnir, 2010) contend that it poses a significant challenge to the development of the SME sector, particularly with regard to analysis and policy formulations, as Gibson & Van der Vaart (2008) observed: "…the current multiplicity of SME definitions makes SME policy analysis, and therefore SME policy, virtually random" (p. 10).

The majority of SME definitions are rooted in, at least, one of three prevalent measures, which are all based on the size of the firm: (1) total number of employees, (2) annual turnover, and (3) total assets (Gibson & Van der Vaart, 2008; Beck, Demirguc-Kunt, & Levine, 2005; Nooteboom, 1994; Ong'olo & Awino, 2013; ILO, 2015). Of these three measures, the total number of employees is the most widely used definition (De Kok, Deijl, & Veldhuis-Van Essen, 2013; Ong'olo & Awino, 2013). The use of the number of employees in defining SMEs, however, comes with its own shortcomings since it ignores the economic context in which SMEs operate (Gibson & Van der Vaart, 2008). In other words, what is regarded as an SME in one country may be considered as a large enterprise in another country. For example, a firm with less than 500 employees is classified as an SME in Canada (Government of Canada, 2016), while a firm with more than 99 employees is categorized as a large firm in Kenya (Stevenson & St-Onge, 2005). At the same time, different industries and sectors of the economy may have different cut-offs for the number of employees a firm must have for it to be classified as an SME (Bolton Committee, 1971). As a result, Gibson and Van der Vaart (2008) come up with a definition that is based on annual turnover but also considers the relative context of the economy: "An SME is a formal enterprise with annual turnover, in U.S. dollar terms, of between 10 and 1000 times the mean per capita gross national income, at purchasing power parity, of the country

in which it operates" (p. 18, emphasis in original). For example, the average Gross National Income (GNI) per capita, at purchasing power parity (PPP), for Canada for the period between 1990 and 2016 is $36, 710 (The World Bank Group, 2017b). To get the lower cut-off, you multiply the GNI per capita at PPP by 10 ($36710*10) and by 1000 ($36710*1000) for the upper cut-off. This provides the following definition for an SME in Canada: any firm with an annual turnover ranging between $367,100 and 36,710,000. Similarly, by applying this formula, the Kenyan definition of an SME is any firm with an annual turnover ranging between $23,120 and 2,312,000.

2.3.1.1 Definition of SMEs in Canada and Kenya.

As discussed, there is no universal definition of an SME (Gibson & Van der Vaart, 2008). Consequently, like any other country, Canada has its own definition of an SME, which is based on the total number of employees (Government of Canada, 2015). However, this definition segregates small-sized firms (1-99 employees) from medium-sized firms (100-499 employees). Accordingly, if the definition for a small-sized firm is combined with that for a medium-sized firm, then the Canadian definition for an SME becomes "any firm with less than 500 employees" (Government of Canada, 2015). And, since most studies (e.g., Fenwick, 2010; McDougall & Swimmer, 1997) group together both small- and medium-sized firms, it becomes paramount to combine the two definitions, as well, in order to compare the results of this study with prior studies.

Similarly, like any other country (Kushnir, Mirmulstein, & Ramalho, 2010), Kenya has its own definition of an SME. As a result, although the Kenyan SME definition captures the three prevalent measures, in the SMEs' discourse, (i.e. the number of employees, annual sales or

revenue, and the value of assets), the definition of an SME can be summarized as: any firm with less than 100 employees (Kenya Natioonal Bureau of Statistics (KNBS), 2016).

From the above definitions, it is evident that the two countries under study—Kenya and Canada—do not have a common SME definition, which is not surprising since there is no universal definition of what constitutes an SME (Gibson & Van der Vaart, 2008). A closer look at statistics indicates that enterprises with less than 50 employees constitute the majority (95.1 percent) of SMEs in Canada (Government of Canada, 2015), whereas micro-enterprises (firms with 1-9 employees) form the majority (90.0 percent) of businesses in Kenya (Kenya Natioonal Bureau of Statistics (KNBS), 2016). Thus, it is evident that the majority of SMEs in both Canada and Kenya have less than 50 employees, a figure (50 employees) that is in line with the definition recommended by Spence (1999)—"small firms should be defined as those with fewer than 50 employees, and that they should be owner-managed and independent" (p. 169). For clarity, this study will adopt the definition put forward by Canada and Kenya with the assumption that these definitions adjust for any contextual differences between the two countries.

2.3.2 Significance of SMEs.

Contrary to Biggs, Grindle, and Snodgrass's (1988) assertions that "as agents of economic development, very small enterprises are, to put it bluntly, of little interest" (quoted in Daniels, 1999, p. 55), SMEs are considered to be the engine of economic growth and development in both developed and developing countries, including Canada and Kenya (IFC, 2011, 2012; Government of Canada, 2015; Ong'olo & Awino, 2013). Globally, SMEs constitute the majority of the businesses in the private sector and account for approximately two-thirds of GDP and employment (ILO, 2015). In the OECD (Organization for Economic Co-operation & Development) countries, for example, SMEs form 95 percent of all businesses and account for

roughly 60 to 70 percent of employment (OECD, 2000) as well as 51 percent of GDP (Edinburgh Group, 2015). More specifically, in the US, for instance**,** SMEs accounted for 99.7 percent of all businesses in 2010 and created 46 percent of nonfarm GDP in 2008 as well as 64 percent of net new private sector jobs, and 49.2 percent of private sector employment (Kobe, 2012; SBA, 2012). Similarly, SMEs are playing a tremendous role in the UK economy, where there are approximately 5.4 million SMEs, which account for 99.3 percent of all businesses in the private sector, 60 percent of total employment and 47 percent of private sector turnover (UK Government, Department for Business Innovation & Skills, 2015). In China, the role of SMEs in terms of economic development and employment creation is even more prominent, where they "account for more than 98 percent of industry and contribute to 60 percent of China's GDP, 75 percent of its industrial value-added output and 50 percent of its revenue (as of June, 2012)" (Zhang & Xia, 2014, p. 41).

2.3.3 Significance of SMEs in Canada and Kenya.

Like in many other countries, SMEs are playing an integral role in both Canada and Kenya, where they form the majority of private-sector businesses (Government of Canada, 2015; UNIDO, n.d.). In fact, as of 2015, there were 1.17 million SMEs in Canada, which constituted 99.7 percent of all private sector businesses, compared to 2,933 (.03 percent) large enterprises (Government of Canada, 2015). Consequently, as of 2015, SMEs employed 10.46 million (90.2 percent) of all employees in the private sector relative to 1.13 million people (9.8 percent) for the large enterprises (Government of Canada, 2015). Overall, in 2015, SMEs contributed approximately 39 percent of GDP (Government of Canada, 2015). More specifically, SMEs play even a more prominent role in Alberta, Canada, where they constitute more than 95 percent of all

businesses, create at least 35 percent of all employment in the private sector, and account for more than 25 percent of Alberta's Gross Domestic Product (Alberta Government, 2014).

If we turn to the developing countries, it becomes even more evident that SMEs are playing an integral role in sustaining employment and contributing to GDP, as described earlier. And, it is estimated that 80–95 percent of the, 420–510 million, SMEs in the world are located in developing countries (ILO, 2015). In Indonesia, for example, SMEs contribute to 57.8 percent of GDP and account for 97.2 of total employment, and 15.8 percent of total exports whereas in Thailand SMEs contribute 38.7 percent to GDP and account for 77.9 and 29.5 percent of all employment and exports, respectively (Yoshino & Wignaraja, 2015). In the case of South Africa, SMEs form 91 percent of all formal businesses and contribute approximately 52-57 percent of GDP (Edinburgh Group, 2015).

Moreover, a similar trend can be observed in Kenya, where official statistics report that SMEs constitute more than 90 percent of all businesses (UNIDO, n.d.), accounting for approximately 80 percent of all jobs and contributing more than 18.4 percent to GDP (Ong'olo & Awino, 2013). However, it is argued that these numbers are conservative because official statistics seem to underestimate the number of SMEs, and hence the total number of SMEs is two times the number reported in official statistics (Mead & Liedholm, 1998). Accordingly, some experts contend that SMEs account for approximately 40 percent of GDP in Kenya (Gamser, 2003).

2.3.4 Characteristics of SMEs.

Although SMEs are not a homogeneous group (Nooteboom, 1994), they appear to have many characteristics in common, including: owner-managed (H. Jenkins, 2006), community embeddedness (Bolton Committee, 1971), informal networks (Beck & Demirguc-Kunt, 2006),

financial constraints (Berger & Udell, 2006a), concern for survival (Spence, 2016), lack of strategic planning and management (Keskin, 2006), among others. Of these, a review of the literature (Bolton Committee, 1971; Nooteboom, 1988, 1994; H. Jenkins, 2006; Russo & Perrini, 2010; Spence, 2016) shows that three features are standing out: owner-managed, community embeddedness, and concern for survival. The owner-managed type of SME is more common because the majority of SMEs fall under the following legal status: sole proprietorship, partnerships, and private limited company (Bolton Committee, 1971; Spence, 1999). At the same time, since SMEs cannot afford to hire a large management team, or staff with technical skills, due to their "shallow pockets," the owner doubles as a manager (Hammann, Habisch, & Pechlaner, 2009). As a result, SMEs are, to a large extent, influenced by the personal values and interests of the owner-managers and hence they tend to have an informal management style (Nooteboom, 1994; H. Jenkins, 2006).

At the same time, SMEs rely on the local community for a number of things, including: obtaining raw materials, selling their finished products, recruitment of employees, and obtaining social license to operate (Spence, 1999). Thus, due to their closer proximity to the local communities, SMEs, arguably, have a caring relationship with regard to the local communities (H. Jenkins, 2006; Spence, 2016).

Furthermore, unlike large corporations, SMEs are not solely focused on the goal of profit maximization but to make just-enough profits to guarantee business continuity (or survival) (Nooteboom, 1994, Fassin et al., 2011; Spence, 2016). In other words, SMEs are established by entrepreneurs who are not only motivated by the desire to generate income but also other goals such as independence and self-fulfilment (Nooteboom, 1988, 1994; Fuller, 2003).

2.3.4.1 Characteristics of SMEs in Canada and Kenya.

Although the Canadian definition of an SME includes firms with as few as even one employee, or as many as 499 employees (Government of Canada, 2015), as mentioned before, a closer look at the report –"Key Small Business Statistics, June 2016" (Government of Canada, 2015)—indicates that enterprises with less than 50 employees constitute the majority (95.1 percent) of firms in Canada. On the other hand, in Kenya, we find that the majority of SMEs (approximately 90%) have one to two workers, including the owner (Daniels, 1999). When it comes to the location of SMEs, 82 percent of SMEs in Canada are located in urban areas (Government of Canada, 2013), which may be due to the high rate (81%) of urbanization in Canada (Government of Canada, 2011), relative to Kenya where more than 65 percent of SMEs are located in rural areas, which is mainly attributed to agricultural growth (Haggblade, Hazell, & Brown, 1989) and high population density (74%) in the rural areas (The World Bank, 2015).

While there is relatively a small number of SMEs in the underground economy (or informal sector) in Canada (Government of Canada, 2012), the majority of SMEs in Kenya are in the informal sector, commonly known as the "Jua-kali" industry, in Kenya (Chu, Benzing, & McGee, 2007; Ronald Hope Sr, 2014). Furthermore, although SMEs exist in every industry and sector of the Canadian economy, research suggests that more than half of the SMEs are concentrated in five industries: retail (12.5 percent), construction (12.1 percent), professional, scientific and technical services (11.9 percent), other services (9.5 percent), and health care (9.2 percent) (McDougall & Swimmer, 1997; Innovation, Science and Economic Development Canada, Small Business Branch, 2016). On the other hand, the majority (64.1%) of SMEs in Kenya are found in the trade (wholesale and retail trade) sector, whereas services,

manufacturing, hospitality (bars, hotels, and restaurants), and construction account for 14.8%, 13.4%, 6.0%, and 1.7%, respectively (CBS, K-Rep & ICEG, 1999).

In terms of demographic characteristics of SMEs' owner-managers, in Canada, we find that: 59 percent of SME's owner-managers are aged 50 years and above; 75 percent of owner-managers have more than 10 years of experience in business management or ownership; 69 percent of owner-managers have, at least, a college diploma and above (bachelor's degree/master's degree; and 64.6 percent of SMEs are owned by men, 19.7 percent are co-owned by both men and women, and 15.7 percent are majority-owned by women (Statistics Canada, 2014). As a result, certain sectors—such as information, administration, healthcare and recreation; and other services—have relatively a higher number (above 20 percent) of SMEs owned by women (Statistics Canada, 2014), whereas other sectors—such as construction and agriculture—have the lowest number of SMEs owned by women (Innovation, Science and Economic Development Canada, Small Business Branch, 2016). In Kenya, on the other hand, it appears that both men and women operate more or less the same number of enterprises (Daniels, 1999), although some studies report a gender bias towards women (Mead, 1998). However, male-operated SMEs seemed to register higher profits compared to female-operated SMEs (Daniels, 1999). Additionally, Liedholm, McPherson, and Chuta (1994) found that male-operated SMEs are more likely to grow faster than those of their female counterparts, which is consistent with Downing and Daniels (1992; cited in Liedholm et al., 1994) argument that female-operated SMEs realize slower growth because female entrepreneurs in Africa are more risk-averse than their male counterparts.

In terms of SMEs-government relationships, it is evident that SMEs, in both Canada and Kenya, rely on government support (McDougall & Swimmer, 1997; Stevenson & St-Onge,

2005). In fact, research suggests that "sixty percent or more of SMEs use some type of government program, and SMEs attach slightly more importance to all types of government programs" (McDougall & Swimmer, 1997, p. 37). Consequently, SMEs in Kenya, like those in the developing countries, seek government support—such as training and access to credit—more often than their counterparts, large firms (Republic of Kenya, 2017). Furthermore, SMEs in Canada have access to multiple financing options—including, debt financing, trade credit, leasing, equity, and government financing—which, in turn, drives SMEs' growth (Statistics Canada, 2014). SMEs in Kenya have a limited access to financing (Ong'olo & Awino, 2013).

Finally, in terms of survival rate, Canadian SMEs have a relatively higher survival rate (more than 50 percent of SMEs survive within their first 5 years in business) (Parsley & Djukic , 2010) compared to Kenyan SMEs, which have a higher mortality rate (more than 60% of SMEs fail during their first 3 years) (Mbogo, 2011).

2.3.5 Stakeholders of SMEs.

Like any other business, SMEs have stakeholders, too. As a result, one would expect that generic stakeholder theory (Crane et al., 2014) will serve as a good starting point. However, there is no consensus among scholars on the utility of stakeholder theory in studying SMEs (H. Jenkins, 2006; Spence, 2016). In fact, while some scholars (H. Jenkins, 2006; Jamali et al., 2009a; Tang & Tang, 2012) have used and/or advocated for its use on SMEs, others (Russo & Perrini, 2010; Spence, 2016) have cautioned its use on SMEs with the argument that stakeholder theory is relatively more suitable for studying large corporations. As a consequence, Russo and Perrini, (2010) contend that social capital is relatively more useful for studying CSR among SMEs since SMEs rely on interpersonal relationships and social networks to obtain day-to-day business intelligence, which is necessary for running their businesses (Nooteboom, 1994).

On the other hand, Spence (2016) argues persuasively that the generic version of stakeholder theory need not be directly applied to SMEs. Instead, Spence (2016) reinterprets stakeholder theory from an "ethic of care" perspective, which acknowledges the role of family and personal life on SMEs, and comes up with a stakeholder map for SMEs. Spence's (2016) SMEs' stakeholder map is slightly different from Freeman's (1984) generic stakeholder map. While the corporation (larger firm) sits in the central hub in the generic version of a stakeholder map, it is the owner-manager who sits in the centre, in the case of SMEs, since ownership and control are not separated (Spence, 2016). Consequently, the primary stakeholders for an SME include "employees, family, small local competitors, suppliers, local community, and customers" (Spence, 2016, p.30). Spence's (2016) proposed categories of SMEs' stakeholders, to a certain degree, is in line with the findings of H. Jenkins (2009), in a study of UK SMEs, where she observed that "key stakeholders that companies engaged with were the environment, employees, community and the supply-chain, the relative of importance of which varied from company to company" (p. 25). However, by no means is this an exhaustive list of SMEs' stakeholders. Definitely, there are many other stakeholders, who are not captured here, that may matter to different SMEs in different parts of the globe including political groups, trade unions, financial community, among others (Freeman, 1984).

Nevertheless, a review of the literature reveals that, as far as I know, there is no any other scholar, apart from Spence (2016), who has come up with a stakeholder map that is specifically designed for SMEs. As a consequence, this study will use Spence's (2014) SME stakeholder map when examining issues pertaining to SMEs' stakeholders. See Figure 1.

Figure 1. Stakeholders for the small firm owner-manager map of an SME

Source: Adopted from Spence (2016).

2.4 Corporate Social Responsibility

Although the idea of social responsibility of business may have existed for many centuries (Carroll, 1999), it has a relatively short history (Carroll, 1999). Accordingly, corporate social responsibility is believed to have emerged in the early 1930s with the work of Berle and Means (1932). Since then, corporate social responsibility (CSR) has been increasingly gaining the attention of scholars and practitioners alike in different parts of the world (Levitt, 1958; Davis, 1960; Friedman, 1962, 1970; Carroll, 1979; Visser, 2006; Idemudia, 2007; Jamali, 2010; Spence & Perrini, 2010). The work of a few early scholars (e.g., Bowen, 1953; cited in Carroll 1999; Davis, 1960; Freeman, 1984) has had a significant contribution to the field of CSR. Howard R. Bowen (1953, cited in Carroll 1999) tops among these few scholars, and is usually

credited for publishing one of the first books on CSR, *Social Responsibilities of the Businessman.* As a result, Bowen is considered to have laid the foundation for CSR and this may be the reason why Carroll (1999) suggests that Bowen should be crowned (or designated) as "*The Father of Corporate Social Responsibility*" (p. 270). Another scholar who has left relatively a big mark on the field of CSR is Keith Davis (1960). Davis (1960) is known for defining the concept of CSR in his landmark article, *Can Business Afford to Ignore Social Responsibilities*?, and later coming up, in collaboration with Blomstrom, with what is referred to as the "*Iron Law of Responsibility*," which is based on the premise that "In the long run, those who do not use power in a manner which society considers responsible will tend to lose it" (Davis & Blomstrom, 1975, p. 50). Carroll (1979, 1991, and 1999) is another scholar who has significantly contributed to the CSR discourse. In fact, a search at Google Scholar (Google Scholar, 2017) reveals that Carroll has been cited 41, 981 times, as of 2017; something that makes him one of the most cited scholars in the business-in-society field. As a result, Carroll (1979) is known for his four categories of CSR—the economic, legal, ethical and philanthropic—and later integrated the four components of CSR into a pyramid, "Pyramid of Corporate Social Responsibility" (Carroll, 1991). Hence, Carroll's (1979, 1991) four categories framework has become one of the few theoretical frameworks that exist in the field of CSR. Another scholar who cannot go unmentioned in the growth of CSR field is R. Edward Freeman (1984) who is credited for popularizing stakeholder theory. Freeman's (1984) stakeholder framework is considered to have given a meaning to the concept of society (or the "S" in CSR as Crane et al., 2014 put it). In other words, Freeman's stakeholder framework (1984) provided an opportunity to both scholars and practitioners to operationalize the concept of society (Crane et al., 2014). Noteworthy is that

there are more scholars who have had a significant impact on CSR discourse, but because of space and time constraints, I cannot describe their work here.

Apart from the efforts of scholars, and may be practitioners, there are other events that have shaped the CSR discourse. Chief among these events are the social protests of the 1960s and mid-1970s in the United Sates (Frederick, 2006). These social protests were carried out by different groups who had varied interests and demands, but one shared goal: re-humanizing the relationship between business and society (Frederick, 2006). As a result, business enterprises were under intense pressure to become more socially responsible (Frederick, 2006). Another key event is the United Nations Conference on Environment and Development (UNCED), also known as the Earth Summit, in Rio de Janeiro in 1992 where delegates from across the world gathered and deliberated on the situation of the global environment (Katsoulakos et al., 2004; Meakin, 1992). In this summit, the need for sustainability in business operations, as well as all other aspects of human life, was underscored by the (180) participating countries (Meakin, 1992). The next key event that followed was the launch of the Global Reporting Initiative (GRI) in 1997 with the aim of standardizing CSR reporting (Crane et al., 2014; Katsoulakos et al., 2004). This was followed by the Global Compact at the World Economic Forum in Davos in January 31, 1999 under the watch of the then Secretary-General, Kofi Annan, of the United Nations (Daniel et al., 2011). The Global Compact included nine universal principles (now 10 with the addition of anti-corruption principle in 2004) in the areas of human rights, labour, and environment—The aim of the Global Compact is to rally the players—business, labour, NGOs, and governments—in the global markets on shared values and principles with an emphasis on tackling poverty in the world (Daniel et al., 2011).

Nonetheless, the CSR discourse has been relatively dominated by Multinational Corporations (MNCs) and the Northern perspective of CSR (Blackford, 1991; Fox, 2004; H. Jenkins, 2006; Santos, 2011; Idemudia, 2011). This is not surprising since mainstream CSR developed out of the concern of large enterprises' operations in the global north (Berle & Means, 1932; Davis, 1960). There are three other reasons that perpetuate this skewed attention of scholars interested in CSR discourse in favour of large firms. These include: (a) the high visibility of large enterprises, which, in turn, attracts increased public scrutiny; (b) a higher level of slack financial resources which enables them to undertake CSR activities; and (c) the potential of large firms to cause negative impacts on the environment and other stakeholders (H. Jenkins, 2006; Lepoutre & Heene, 2006).

However, the dearth of studies on the nexus between CSR and SMEs does not mean that SMEs are not practising CSR (Raynard & Forstater, 2002; Jenkins, 2006). In fact, it is argued that "many of the pioneering practices that are now part of mainstream CSR were pioneered by SMEs and community enterprises driven by strong personal ethical commitments" (Raynard & Forstater, 2002, p. 34). Nevertheless, although SMEs are not a homogenous group (Nooteboom, 1994), they have their own idiosyncrasies (Spence, 1999; Tilley, 2000; H. Jenkins, 2006; Russo & Perrini, 2010). Key features that distinguish SMEs' CSR from that of large enterprises can be summarized into the following: the influence of owner-manager's values and interests on the SME, concern for internal stakeholders and local communities, and the ability to be content with just-enough-profits that can guarantee business continuity as opposed to maximum profits (H. Jenkins, 2006; Fassin et al., 2011; Spence, 2016). It is against this backdrop that some scholars (Raynard & Forstater, 2002; Hammann et al., 2009; Russo & Perrini, 2010; Spence, 2014) raise concerns about the application of CSR approaches and tools that are believed to have been

developed for large firms on SMEs. In a nutshell, CSR is practised by companies of different sizes, both large and small; however, SMEs' CSR is relatively invisible to the general public ("silent CSR" (Raynard & Forstater, 2002)) whereas that of large enterprises is highly visible to the general public (Lepoutre & Heene, 2006).

Accordingly, some scholars (R. Jenkins, 2005; Arregle, Miller, Hitt, & Beamish, 2013) are of the view that one of the reasons for MNCs investing in places beyond their home countries, such as developing countries which have relatively underdeveloped legal systems, is the need for overcoming institutional and stakeholder pressures in their home countries (R. Jenkins, 2005). Nonetheless, the "honeymoon" of these MNCs that moved to take advantage of the relatively weak legal infrastructure was short-lived after increased pressure from activists, both local and international (R. Jenkins, 2005). Consequently, it is argued that MNCs, together with activists, nonprofit organizations and development agencies, are mainly responsible for the transfer of mainstream (or Northern, meaning developed countries) CSR practices to the South (developing countries) (Ite, 2004; R. Jenkins, 2005; Ite, 2004; Amaeshi, Adi, Ogbechie, & Amao, 2006). Accordingly, it is not surprising for mainstream CSR in developing countries to be accused of promoting Northern CSR agenda—which gives priorities to things such as the environment, working conditions, and human rights issues—and ignores local priorities—such as alleviation of poverty and hunger, provision of universal free primary education, reducing mortality, and improving health (R. Jenkins, 2005; Fox, 2004). It is against this backdrop that Visser (2008) argues that developing countries require separate attention with regard to CSR because they: "(1) represent the most rapidly expanding economies, and hence the most lucrative growth markets for business; (2) are where the social and environmental crises are usually most acutely felt in the world; (3) are where globalization, economic growth, investment, and business

activity are likely to have the most dramatic social impacts (both positive and negative); and (4) present a distinctive CSR agenda which is collectively quite different than that of the developed world" (p. 474)

Despite the field of CSR increasingly gaining prominence around the world (Chapple & Moon, 2005; Welford, 2005; Visser, 2006; Matten & Moon, 2008), there is still no consensus on the definition of CSR among scholars, business practitioners and business organizations, non-governmental organizations, and governments (Davis, 1973; Carroll, 1999; Lantos, 2001; Van Marrewijk, 2003; Blowfield & Frynas, 2005; Windsor, 2006; Jamali et al., 2009; Aguinis & Glavas, 2012; Crane et al., 2014; Bansal & Song, 2017). And, there seems to be no solution, at least for now, on the horizon to settle this debate. The definition of CSR depends on whom you ask and what their interests or motives are—that is, different scholars, business executives, organizations, and countries might have different (or similar) definitions based on their similarities and differences regarding what constitutes CSR (Van Marrewijk, 2003). While some lament (Lantos, 2001; Windsor, 2001b; Blowfield & Frynas, 2005; McWilliams, Siegel, & Wright, 2006) the lack of a clear definition, Van Marrewijk (2003) posits that the quest for a singular CSR definition (if at all there is one underway) should be abandoned and instead we should be "accepting various and more specific definitions matching the development, awareness and ambitions levels of organizations" (p. 95). Hence, for the purposes of this study, CSR is defined as "a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders" (UNIDO, n.d.). Unlike other definitions (Frederick, 1994) that focus on the social aspect of CSR, this is a comprehensive definition since it takes into account, either explicitly or implicitly, all the four components of CSR—economic, legal, ethical, and philanthropic (Carroll, 1991)—as well as the

environment. Consequently, since CSR has multiple dimensions as mentioned above, this study will focus on the philanthropic dimension, and particularly that of SMEs.

2.5 Philanthropy

As discussed in the preceding section, CSR has many components including the economic, legal, ethical, philanthropic, and environmental (Carroll, 1991; Dahlsrud, 2008). But surprisingly, it appears that, of late, the category of philanthropy has been given relatively little attention, whereas other categories, such as the environment and ethics, have received relatively a great deal of attention (Campbell et al., 2002; Meijer, de Bakker, Smit, & Schuyt, 2006). Nevertheless, philanthropy is considered to be one of the earliest forms of social responsibility expression (Sharfman, 1994; Kidd, 1996; Muirhead, 1999). Subsequently, this section has several sub-sections, including the definition of philanthropy, motivations behind philanthropy, and philanthropy in Canada and Kenya. Refer to appendix A for a discussion on the history of philanthropy.

2.5.1 Definition of Philanthropy.

Although philanthropy has existed since time immemorial in different parts of the world, to date there is no consensus among scholars, and other users of philanthropy, on the definition of the term philanthropy (Financial Accounting Standards Board (FASB), 1993; Carroll, 1991; Lantos, 2001; Campbell et al., 2002; Ricks Jr, 2005; Sulek, 2010). As a result, the definition of philanthropy depends on the interest and goals of the different scholars and users (Polonsky & Wood, 2001a; Ricks Jr, 2005). Nevertheless, for the purposes of this study, philanthropy is defined as an "unconditional transfer of cash or other assets to an entity or a settlement or cancellation of its liabilities in a voluntary **nonreciprocal transfer** by another entity acting other than as an owner" (Financial Accounting Standards Board (FASB), 1993, p. 6, emphasis in

original). This definition is comprehensive and it underscores the importance of the giver not expecting anything in return, which is the litmus test for philanthropic giving (Godfrey, 2005). A review of the literature reveals that this definition has been used widely by many scholars (Godfrey, 2005; Morrison & Mujtaba, 2010; Gautier & Pache, 2015). Having defined philanthropy, it is important to discuss some of the motivations behind philanthropy.

2.5.2 Motivations behind Philanthropy.

As mentioned before, there are multiple reasons for business enterprises to engage in philanthropy (Lantos, 2001; Porter & Kramer, 2002; Godfrey, 2005; Bruch, 2005; Andreoni, 2006; McWilliams et al., 2006; Thorne et al., 2011). According to Andreoni (2006), for instance, there are five motivations behind philanthropy: expected benefits, enlightened self-interest, altruism, warm-glow, and moral or ethical values. On the other hand, Campbell and colleagues (2002) posit that there are four motivations for corporate philanthropy: strategic, altruistic, political, and managerial. Still, Porter and Kramer (2002) contend that there are three types of philanthropy: communal obligation, which is driven by the need for the company to be a good citizen; goodwill building, which is motivated by the need to give back and enhance relationship with stakeholders; and strategic giving, which is motivated by the need to gain (or maintain) competitive advantage.

Nonetheless, motivations behind corporate philanthropy can be summarized into two primary categories: altruistic and strategic. Altruistic motivation can be explained by the concept of prosocial behaviour, which is defined as “voluntary actions designed to benefit others carried out without expectation of an external reward” (Kidd, 1996, p. 185). Consequently, altruistic philanthropy can be defined as the “interest in doing good for society regardless of its impact on the bottom line” (Lantos, 2001, p.600). This is the familiar philanthropy (Kidd, 1996). As a

result, there are many terms and motivations that can be categorized under altruistic philanthropy, including: being good citizens, maximizing public welfare, giving without expecting anything in return (Campbell et al., 2002). But, it is to be noted that, although altruistic philanthropy is mainly driven by unselfish intention, it is rather challenging to divorce most of human actions from self-interest (Fry, Keim, & Meiners, 1982; Campbell et al., 2002; Lähdesmäki & Takala, 2012). As a consequence, it can be argued that corporate philanthropy is driven by a combination of several motivations, including altruistic and strategic (Fry et al., 1982; Campbell et al., 2002).

Strategic philanthropy, on the other hand, is the opposite of altruistic philanthropy (Porter & Kramer, 2002; Thorne McAlister & Ferrell, 2002; Seifert, Morris, & Bartkus, 2003). Strategic philanthropy can be defined as the "synergistic use of organizational core competencies and resources to address key stakeholders' interests and to achieve both organizational and social benefits" (Thorne McAlister & Ferrell, 2002, p. 690). But if one looks critically at the concept "strategic philanthropy," he/she may observe that the two words—"strategic" and "philanthropy"— appear to be relatively incompatible, at least semantically. It is in this regard that Godfrey (2005) states that "strategic philanthropy, a term coined by Post and Waddock (1995), appears to be an oxymoron… How can a firm further its strategic interests (i.e., engage in activities that create wealth) while giving away resources with nothing apparent in return?" (p.779). Nonetheless, strategic philanthropy is expected to generate several benefits for enterprises, including improved image and reputation, increased customer loyalty, enhanced employee commitment and productivity (Muirhead, 1999; Thorne McAlister & Ferrell, 2002), tax credits (Wang & Qian, 2011), increased visibility (Ricks Jr, 2005), and increased sales and revenue (Varadarajan & Menon, 1988). Although the term strategic philanthropy may appear

odd (Godfrey, 2005), there is a near consensus among scholars (Muirhead, 1999; Bruch, 2005; Godfrey, 2005) that for corporate philanthropy to be sustained, then it must not only enhance the well-being of the beneficiaries but also enhance the enterprise's bottom line. Consequently, Porter and Kramer (2002, 2006) argue that since business and society are mutually dependent, business decision-making must be based on the principle of a shared value, defined as:

> …policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress (Kramer & Porter, 2011, p. 6).

The starting point of creating a shared value is evaluating "inside-out linkages" (Porter and Kramer, 2006), which are how corporate activities affect the stakeholders and the community, as well as "outside-in linkages," which are how the stakeholders and the community affect the corporation. Next, since there are many social issues including generic social issues, value-chain social issues, and social dimensions of competitive context, corporations should prioritize social issues that create a shared value—that is, a win/win situation for both the company and the community. With this approach, it is expected that a company's CSR (and by extension philanthropic) strategy will move away from responsive CSR—which focuses on good corporate citizenship and risk reduction—to strategic CSR—which aligns inside-out linkages with outside-in linkages to create a shared value (Porter & Kramer, 2006).

Nonetheless, although there is no consensus among scholars regarding the motivations behind corporate philanthropy, it is evident that there is no clear-cut boundary between altruistic philanthropy and strategic philanthropy (Fry et al., 1982; Campbell et al., 2002); in fact, there is a much blurring between the two (Godfrey, 2005). As a result, since "business decision-making today is a mixture of altruism, self-interest, and good citizenship" (Steiner, 1975, quoted in Fry

et al., 1982), it can be argued that corporate philanthropy is driven by a blend of altruistic and strategic motivations (Fry et al., 1982; Campbell et al., 2002).

2.5.3 Philanthropy in Canada and Kenya.

As pointed out earlier, North America is considered to be the birthplace of the mainstream, or formal, CSR (Davis, 1960; Carroll, 1999; Crane et al., 2014). As a consequence, corporate philanthropy is not new in Canada (Muirhead, 1999). Indeed, some authors (e.g., Muirhead, 1999; Pompper, 2015) contend that business enterprises—in North America—engaged in corporate philanthropy as early as the nineteenth century, as mentioned before. However, in line with the norms at the time, businesses did not publicize their philanthropic activities until the second half of the twentieth century, when there were major social protests in U.S. and parts of Western Europe (Muirhead, 1999).

Accordingly, it is believed that corporate philanthropy took root in Canada, in particular, and North America, in general, after the social movements of the 1960s (Muirhead, 1999). Over the years, corporate philanthropy has been thriving in Canada (Easwaramoorthy et al., 2006a). As a result, total claimed corporate charitable contributions increased from less than a $100 million in 1961 to more than $2.29 billion in 2009 (Ayer, 2011). Similarly, a survey of 180 companies conducted by *The Conference Board of Canada*, on community investment reveals that, in aggregate, the companies have contributed more than $710 million in 2011 (Bassett, 2013). In fact, it is believed that actual corporate contributions are much larger than what is reported since many corporations may not measure their in-kind donations, while others may not claim tax credits for their charitable contributions (Easwaramoorthy et al., 2006a; Bassett, 2013).

Nonetheless, the lack of literature on corporate philanthropy in other parts of the world does not mean corporate philanthropy is nonexistent (Blowfield & Frynas, 2005; Visser, 2008).

In fact, as mentioned before, Kenya has a rich history of both corporate and individual philanthropy, which can be attributed to the cultural values of Kenyans, which are underpinned by the concept of Harambee (Musau, 2014). Harambee, a Swahili word which means "pull together" (Copeland-Carson, 2007, p. 9), is similar to the renowned African philosophy of Ubuntu, which emphasizes human interdependence (Waghid & Smeyers, 2012). As a result, corporate philanthropy has been practised in Kenya for relatively a long time, dating back to the pre-colonial period (Copeland-Carson, 2007), as mentioned earlier. However, still there is a need to examine the drivers of corporate philanthropy in Kenya.

Considering the above discussion, it is worth asking: what are the major drivers of corporate philanthropy in both Canada and Kenya? First, it should be noted that no single motivation can be exclusively attributed to the rise of corporate philanthropy in both Canada and Kenya (Fry et al., 1982; Campbell et al., 2002; Cheruiyot & Tarus, 2015; Tarus, 2015). As a consequence, there are several factors that appear to be fostering corporate giving among Canadian and Kenyan businesses, including altruistic and strategic motivations (Hall, Easwaramoorthy, & Sandler, 2007; Clarke & Ayer, 2011; Bassett, 2013; Cheruiyot & Tarus, 2015; Tarus, 2015). In the case of Canada, although there is a dearth of studies (Hardy, 2011), the few studies that have been conducted suggest that both altruistic and strategic motivations drive corporate donations (Hall et al., 2007; Clarke & Ayer, 2011; Bassett, 2013). However, SMEs' giving emanates, to a large extent, from altruistic philanthropy whereas that of large enterprises stems mainly from business case philanthropy (Clarke & Ayer, 2011). In Kenya, on the other hand, although there is scant literature available on corporate philanthropy, research suggests that there are mixed motivations, such as altruism and self-interest, for engaging in corporate philanthropy (Cheruiyot & Tarus, 2015; Tarus, 2015). Although some studies (Muthuri

& Gilbert, 2011; Cheruiyot & Tarus, 2015) suggest that altruistic philanthropy is more dominant in Kenya, a study conducted by Tarus (2015) indicates that there is, also, a business case for undertaking philanthropy. As a result, it is expected that the majority of Kenyan businesses are undertaking philanthropy since "philanthropy is part of the Kenyan value system, and thus organizations that do not participate in corporate giving are perceived negatively by the community" (Tarus, 2015, p. 301). More specifically, like SMEs in Canada and in many other countries, it can be argued that SMEs in Kenya are mainly undertaking altruistic philanthropy as opposed to strategic philanthropy since they are embedded in the local communities (Cheruiyot & Tarus, 2015).

In terms of corporate contributions strategy, or professional management of corporate philanthropy, a review of the extant literature (Dunn, 2004; Hall et al., 2007) shows that the majority of businesses in Canada do not have a formal contributions strategy. This situation is more pronounced among SMEs (Dunn, 2004). Apart from the lack of donations strategy, it appears that most enterprises in Canada fail to measure and track their philanthropic activities (or donations) (Easwaramoorthy, Barr, Runte, & Basil , 2006b; Bassett, 2013). Hence, it can be said that most businesses are undertaking philanthropy rather blindly since they lack the knowledge on how their donations impact the community as well as their business (Bassett, 2013). With regard to Kenya, although there is scant information available on this topic, it can be argued that ad hoc philanthropic contributions are the norm rather than the exception (Cheruiyot & Tarus, 2015). However, some of the MNCs may have a formal corporate philanthropy strategy as opposed to SMEs who constitute the majority of businesses in Kenya (Cheruiyot & Tarus, 2015).

When it comes to the philanthropic infrastructure, it becomes evident that the two countries are different. Canada has a relatively developed philanthropic infrastructure and, as a

result, there are many players involved, including the government, nonprofit organizations (NPOs), industry associations, universities, researchers and academicians, among others (Welford, 2005; Bowles & MacPhail, 2010; Hikisch, 2010; Corporate Knights, 2016; Five Winds International and Strandberg Consulting, 2007). The government of Canada, for instance, provides support and guidance to business enterprises regarding CSR (in which the philanthropic domain is part of it) best practices, CSR tools, and CSR information and links (Government of Canada, 2017a). At the same time, the government of Canada has a tax incentive in which companies can claim tax credit for any charitable donations they make (Hossain & Lamb, 2015). Non-profit organizations (NPOs)—such as Imagine Canada, The Conference Board of Canada, and Canadian Business for Social Responsibility (CBSR), —are also playing a vital role in the promotion of philanthropy in Canada (Freeman & Hasnaoui, 2011). Some of the activities undertaken by NPOs include conducting research, organizing conferences, publishing corporate giving reviews, enhancing the capacity of businesses and charities, as well as enhancing cross-sector partnerships (Imagine Canada, n.d.; Conference Board of Canada, n.d.). Also, by incorporating CSR education in their programs and course offerings, universities are playing an integral role in the promotion of corporate philanthropy in Canada (Beamingful, 2013). Moreover, an increasing number of researchers (LeRoy & Palacios, 2005; Berger I. E., 2006b; Macphail & Bowles, 2009; Foster, Meinhard, Berger, & Krpan, 2009; Basil, Runte, Basil, & Usher, 2011; Bassett, 2013) are involved in studying philanthropy in Canada.

On the other hand, Kenya's corporate philanthropy infrastructure is developing gradually and there are many stakeholders that are involved, including the government, business community, non-profit organizations, and academicians (Cheruiyot & Tarus, 2015; Moratis & Slaa, 2016). Unlike the government of Canada, which takes a leading role in the promotion of

corporate philanthropy, the government of Kenya has been blamed for not taking a leading role in the promotion of corporate philanthropy (Muthuri & Gilbert, 2011). Nevertheless, like Canada and many other countries around the world, Kenya has a tax incentive for businesses that are engaging in charitable giving (Government of Kenya, 2007). Industry associations, such as Kenya Private Sector Alliance (KEPSA), are, to a certain degree, involved in the promotion of CSR among its members through convening conferences and forums, building the capacity of businesses and sharing pertinent information on CSR with the Kenyan business community (Kenya Private Sector Alliance (KEPSA), 2015). At the same time, local NPOs—such as the Ufadhili Trust, Centre for Corporate Governance, Horticultural Business Initiative, Kenya Community Development Foundation, as well as international agencies such as United Nations Development Programme (UNDP), are playing an important role in the promotion of CSR, and philanthropy, in Kenya (Ogembo-Adongo, 2014; Cheruiyot & Tarus, 2015).

In terms of philanthropic activities that are undertaken by businesses, the literature suggests that cash donations, in-kind donations (Seifert et al., 2003), employee volunteering (D. Basil et al., 2011), fundraising from employees, customers, and business partners (Madden et al., 2006), and sponsorships (Polonsky & Wood, 2001a) are the most common. In Canada, research highlights that cash contributions are more prevalent than other forms of contributions (Clarke & Ayer, 2011). As a result, the findings of the "Canada Survey of Business Contributions to Community, 2007/2008" indicate that 76 percent of business in Canada donated cash, 51 percent donated goods or products, 43 percent donated services, 14 percent were engaged in sponsorship, 43 percent encouraged or accommodated employee volunteering, and 18 percent raised money from employees (Clarke & Ayer, 2011). Hence, it is evident that cash and in-kind donations are the most dominant form of giving, whereas sponsorship is the least dominant (Clarke & Ayer,

2011). Nevertheless, the number of SMEs undertaking corporate philanthropy in Canada seems to be lower than that of their larger enterprises counterpart (Clarke & Ayer, 2011). At the same time, corporate contributions vary by industry since different industries may have different profitability levels. For instance, finance and insurance and manufacturing, together, contributed around 51 percent of all corporate contributions in 2003 whereas mining, oil and gas industry contributed just over 4 percent of all corporate contributions in 2003 (Easwaramoorthy et al., 2006a). Similarly, in Kenya, although studies on corporate giving are almost nonexistent, Cheruiyot and Tarus (2015) report that cash donations are the most dominant form of charitable giving. Muthuri and Gilbert (2011) find that issues such as philanthropy, employee volunteering, and sponsorships, feature prominently (87%, 24.1%, and 22.2%, respectively) on the websites of the 70 large companies (i.e., 54 of them were listed in the Nairobi Stock Exchange (NSE) and the remaining 16 were recognized as leaders in CSR in the company of the year awards) studied in Kenya. As a result, it is likely that the agricultural, manufacturing, and transport and storage industries make the largest charitable contributions since in 2015 these industries contributed the largest share to the GDP of Kenya, 30.0%, 10.3%, and 8.4%, respectively (Kenya Natioonal Bureau of Statistics (KNBS), 2016).

At this juncture, one might ask the question: who are the recipients of corporate contributions? Well, there is no single answer or universal answer to this question since there are several factors that can affect business decision making, including the social welfare of the local communities, cultural values of the local community, and even personal values and interests of the managers (Thompson et al., 1993; Vives et al., 2005 cited in Lepoutre & Heene, 2006). Consequently, it is not surprising to find that "only 20% of Canada's 161,000 charitable and nonprofit organizations reported that they received corporate donations, grants, or sponsorships

in 2003" (Easwaramoorthy et al., 2006a, p. 3). As expected, some organizations received more contributions than others (Easwaramoorthy et al., 2006a). The top five organizations that received most contributions are sports and recreation (33%), grant making, fundraising and voluntarism promotion (15%), arts and culture (10%), hospitals, universities and colleges (9%), and health-related organizations (8%), whereas environment (1%), development and housing (1%), and religious-based (3%) organizations received the least contributions (Easwaramoorthy et al., 2006a). One explanation, perhaps, why sports and recreation organizations got more contributions than development and housing organizations could be attributed to the prevailing economic prosperity in Canada. On the other hand, although no empirical studies have been conducted regarding the recipients of philanthropic donations, theoretical studies (Muthuri & Gilbert, 2011; Cheruiyot & Tarus, 2015) indicate that most of corporate contributions in Kenya are channelled to organizations that are working in the health, education, social services and security. This may not be surprising since Kenya, like many developing countries, is faced with many socio-economic challenges ranging from high levels poverty and unemployment, to poor healthcare services and educational infrastructure (Corrigan, 2009). As a consequence, it is understandable why Kenya still prioritizes the reduction of poverty, illiteracy, and diseases (Cheruiyot & Tarus, 2015). This study is expected to shed more light on this issue.

2.6 Philanthropy in SMEs

Philanthropy is undertaken by firms of different sizes and in different industries, regions, and countries (Schiedel, 2013). As a result, like large firms, SMEs are undertaking philanthropy (Thompson et al., 1993; File & Prince, 1998; Madden et al., 2006), even though most of the studies on corporate philanthropy tend to focus on large firms (Logsdon, Reiner, & Burke, 1990; Wang & Coffey, 1992; Brammer & Millington, 2005a). Despite the paucity of research in

philanthropy-SMEs, some of the few studies that have been done in this area indicate that SMEs are not only practising philanthropy but they are cumulatively donating more than their larger firms counterparts (Thompson et al., 1993). One explanation for this is that most SMEs are embedded in their community, as pointed out earlier, and hence SMEs tend to focus on local issues and causes (Amato & Amato, 2007). Hence, due to their proximity to the community, SMEs undertake philanthropic activities to alleviate some of the problems that local communities face while, at the same time, gaining (or maintaining) a social license to operate (Amato & Amato, 2007). Nevertheless, there is a contestation among scholars on the question of whether (individually) SMEs contribute more than large enterprises (Thompson et al., 1993; Amato & Amato, 2007).

In terms of the motivation for philanthropic donations in SMEs, the relevant literature indicates mixed evidence in the sense that studies have found both altruistic motivation and strategic motivation (Madden et al., 2006; Williamson et al., 2006; Lähdesmäki & Takala, 2012). This makes sense since it is almost practically impossible to separate altruistic motivations from strategic motivations (Fry et al., 1982; Campbell et al., 2002). One way to resolve this dilemma is by viewing philanthropic motivations as a continuum, as opposed to a dichotomy; hence, we will have "purely" altruistic motivation, on one side of the spectrum, and "purely" strategic motivation, on the other side (Madden et al., 2006). With this in mind, research suggests that SMEs' philanthropy is driven more by altruism than self-interest (Sargeant & Stephenson, 1997; Madden et al., 2006; Sargeant, & Crissman, 2006), but this does not mean strategic motivation is absent (Williamson et al., 2006). As a result, there are several explanations behind the prevalence of altruistic motivation among SMEs including the proximity or embeddedness of SMEs with

their key stakeholders, personal values of the owner-managers, and not focusing much on the objective of profit-maximization (H. Jenkins, 2006; Fassin et al., 2011; Spence, 2016).

In terms of managing their philanthropic activities, SMEs seem not to employ their philanthropic donations professionally (Thompson et al., 1993; Madden et al., 2006; Sargeant, & Crissman, 2006). This may mean that some of the SMEs may not track well their philanthropic activities compared to their larger counterparts, large firms (Madden et al., 2006). As a result, there is no specific criteria, or standard, that is used to determine the amount of donation and the recipients of the donations and hence most of the decisions are based on the owner-managers' preferences and interests (Thompson et al., 1993; Schaper & Savery, 2004; Lähdesmäki & Takala, 2012). While Bruch (2005) deplores the lack of strategy and asserts that "There is no reason to treat a company's charitable activities less professionally than the core business" (p. 49), Spence (2016) embraces it by stating that "small firms are routinely criticized for failing to be objective and strategic in their thinking and planning, and failure to use strategic management tools (Stonehouse & Pemberton, 2002). Yet their advantage has been argued to lie in the emotional intelligence and tacit knowledge embedded in the organization (Piperopoulos, 2010)…" (pp. 31-34).

Regarding the sources of SMEs' contributions, research suggests that donations come from different sources including, the company (or owner-managers), fundraising from employees and customers (Madden et al., 2006) and employees (volunteer time) (Basil et al., 2011). Accordingly, SMEs undertake various forms of philanthropic activities ranging from: monetary donation; to in-kind donations (i.e., products and services); to donating employee labour time (Madden et al., 2006). Although there is no consensus on the prevalent type of philanthropic activities (or donations) (Sargeant & Stephenson, 1997; Vives, 2006; Madden et al., 2006), the

majority of studies on SMEs indicate that cash donations is the most common type (Sargeant & Stephenson, 1997; Schaper & Savery, 2004), followed closely by in-kind donations (Madden et al., 2006). However, different donation types might be prevalent in different contexts and times (Vives et al., 2005; cited in Lepoutre & Heene, 2006).

Consequently, SMEs support a broad range of groups ranging from community organizations, to education and health-related organizations, to sports and cultural organizations, to environmental and religious-based organizations (Thompson et al., 1993; Schaper & Savery, 2004; Vives, 2006). But what is noteworthy is that the prevailing local economic condition will, to an extent, determine the recipients of SMEs' philanthropic donations (Vives et al., 2005; cited in Lepoutre & Heene, 2006). As a result, it is not surprising to see SMEs in Latin America supporting marginalized groups whereas their counterparts in Europe are supporting sports and cultural groups (Vives et al., 2005; cited in Lepoutre & Heene, 2006), as pointed out earlier.

2.7 Theoretical Foundations

2.7.1 Core CSR Theories.

There are many CSR theories and approaches with some overlap (Garriga & Melé, 2004; Gobbels, 2002, cited in Van Marrewjik, 2003). This diversity of theories and approaches is, to a large extent, rooted in the definitional debate of CSR (Dahlsrud, 2008; Matten & Moon, 2008), to some extent, in the distinctiveness of where CSR is applied, e.g., developing countries (Visser, 2008; Van Marrewijk, 2003; Idemudia, 2011), and to another extent, in the novelty of the CSR subject (Aupperle et al., 1985). In fact, McWilliams, Siegel, and Wright (2006) contend that it is rather difficult to conduct a meaningful CSR research, and particularly empirical research due to the lack of a common CSR definition: "A major impediment to empirical research is the continuing confusion over definition…It is impossible to measure what we cannot define and, as

long as we use different definitions, we will get empirical results that cannot reliably be compared" (p. 10).

Nevertheless, the two common approaches in the field of CSR include: A Three-Domain Approach, or CSR pyramid, by Carroll (1979, 1991) and Stakeholder Theory by Freeman (1984). Carroll's (1979, 1991) work has attracted the attention of both scholars and practitioners alike (Wartick & Cochran, 1985; Visser, 2008; Windsor, 2006; Lantos, 2001; Crane et al., 2014; Jones, Bowd, & Tench, 2009; among others), something that made him one of the most cited scholars in the field of CSR (Visser, 2006). In his three-dimensional framework (A Three-Dimensional Conceptual Model of Corporate Performance), Carroll (1979) comes up with four categories of CSR, including economic responsibilities, legal responsibilities, ethical responsibilities, and discretionary (or philanthropic) responsibilities. Later on, Carroll (1991) integrated these four components of CSR into a pyramid, "*Pyramid of Corporate Social Responsibility*", and described them in-depth.

On the other hand, stakeholder theory, which has gained wider currency among academics, practitioners and other interest groups, after the work of R. Edward Freeman (1984), is credited for providing an operational definition of the elusive concept of society (Crane et al., 2014). Stakeholder theory is premised on the idea that since business exists within the society then it must take into account the impact of its activities on its constituents or stakeholders (1984). As a result, Freeman (1984) defines stakeholder theory as "groups and individuals who can affect, or are affected by, the achievement of an organization's mission" (Freeman, 1984, p. 52). Consequently, Freeman (1984) posits that stakeholder framework has three levels or dimensions, in a continuum, including: the rational level, process level, and transactional level. Further, Freeman (1984) contends that, in the end, these levels must be harmonized and

integrated using the philosophy of voluntarism in order to manage stakeholder relationships efficiently and effectively.

Nonetheless, although the above approaches have been used prevalently in CSR research, they have not served well the demands of different contexts and firm-sizes (Van Marrewijk, 2003; Visser, 2006; H. Jenkins, 2006). For instance, on the assumption that the domains in Carroll's (1991) CSR pyramid are ranked in order of increasing importance from the base to the apex of the pyramid, Visser (2006) contends that the CSR pyramid may not depict the relative priorities of African countries (or societies) with regard to the four categories of CSR. That is, African countries (or societies) give top priority to economic responsibilities, followed by philanthropic responsibilities, then legal responsibilities, and finally ethical responsibilities (Visser, 2006). Visser (2006) also intimates that *complexity theory* may be more appropriate for African context with respect to CSR analysis. On the other side, Russo and Perrini (2010) contend that stakeholder theory is not appropriate for studying CSR among SMEs. As a consequence, H. Jenkins (2006) provides a good summary of this state of affairs by stating "Conventional approaches to CSR are based on the assumption that large companies are the norm and have been predominantly developed in and for large corporations" (p. 241).

It is against this backdrop that Spence (2016) redraws Carroll's (1991) CSR pyramid and stakeholder theory in order to look for a theory that can better explain social responsibility in SMEs. As a consequence, Spence (2016) postulates that *ethic of care* perspective is more appropriate for investigating social responsibility among SMEs.

2.7.2 Ethic of Care.

Although there is no agreement among care theorists on the definition of the term care (Engster, 2005; Barnes, 2012), the most prevalent definition is that of Tronto and Fisher (1993):

> On the most general level, we suggest that caring be viewed as a species activity that includes everything that we do to maintain, continue, and repair our 'world' so that we can live in it as well as possible. That world includes our bodies, ourselves, our environment, all of which we seek to interweave in a complex, life-sustaining web (Quoted in Barnes, 2012, p. 1).

The ethic of care theory is considered to have surfaced with the work of Carol Gilligan (1982). The ethic of care has been used widely by scholars in different disciplines ranging from social policy (Sevenhuijsen, 2003), to political science (Smith, 2005), to philosophy (Engster, 2006), to social work (Lloyd, 2006), to nursing (Bowden, 2000), to education (Owens & Ennis, 2005), to animal behaviour and welfare science (Fraser, 1999), to business (Liedtka, 1996; Spence 2016).

More specifically, the ethic of care has slowly gained the attention of management scholars (Derry, 1989; Simola, 2003; McCleskey, 2006; Oruc & Sarikaya, 2011). As a result, in response to the call by many scholars (e.g., Tilley, 2000) in the field of CSR to develop a conceptual model that is appropriate for studying SR among SMEs, Spence (2016), as mentioned before, redraws two core CSR theories, namely Carroll's (1991) CSR pyramid and stakeholder, by applying the ethic of care. Thus, in the subsequent paragraphs, I will provide a summary of these core CSR theories after they are redrawn using an ethic of care.

In the case of Carroll's (1991) pyramid, Spence (2016) first considers Carroll's (1979, 1991) four domains of social responsibility—the economic, legal, ethical, and philanthropic—in the light of the ethic of care. Consequently, Spence (2016) redefines three of the domains (economic, legal, and ethical), leaves one domain (philanthropy) intact, and adds a new domain (personal integrity). And, the main reason Spence (2016) provides for replacing some of these domains is her assertion that they contain a masculinist interpretation. As a result, she replaces the domain of economic responsibility with that of *survival* since SMEs are considered to be

profit-satisficers as opposed to large enterprises that are considered profit-maximizers (Spence, 2016; Fassin et al., 2011; H. Jenkins, 2006). At the same time, SMEs do not have autonomy and power like that of large enterprises (Lepoutre & Heene, 2006) and hence they are more exposed to stakeholder influence (Russo & Perrini, 2010; Spence, 2016). Similarly, Spence (2016) replaces Carroll's (1979, 1991) domain of legal responsibility with *survival*, meaning that economic responsibility and legal responsibility domains are sharing the same name. One reason for redefining the legal domain is that many SMEs experience financial resource constraints and, as a result, they cannot afford to have a legal department, or even a lawyer, which means that it is relatively difficult for SMEs to realize full legal compliance (Spence, 2016). On the contrary, one can also argue that since SMEs are more concerned with business continuity, they might be more motivated to comply with the law compared to large enterprises. In the same way, Spence (2016) redefines Carroll's (1979, 1991) ethical domain and renames it as the *ethic of care*. Here, Spence (2016) contends that Carroll's (1979, 1991) ethical domain is based on the ethics of justice, which carries a "masculinist" interpretation. As a result, there is a need to explicitly call this domain the "ethic of care" since SMEs are driven by the need to maintain interpersonal relationships (Spence, 2016). Spence attributes this to a "feminist" approach.

On the other hand, Spence (2016) retains Carroll's (1979, 1991) domain of philanthropy unchanged since "it offers something distinctive to an ethic of care" (p. 37). In other words, the philanthropic domain is applicable to both large firms and SMEs. And, finally, Spence (2016) introduces a new domain, *personal integrity*, which is not captured by Carroll's (1979, 1991) four domains. Since personal values of the owner-managers play an integral role in the SR of SMEs (Fuller, 2003; H. Jenkins, 2006; Fassin et al., 2011), there is a need to add personal

integrity as a domain on its own (Spence, 2016). As a result, Table 2 provides a summary of the above discussion.

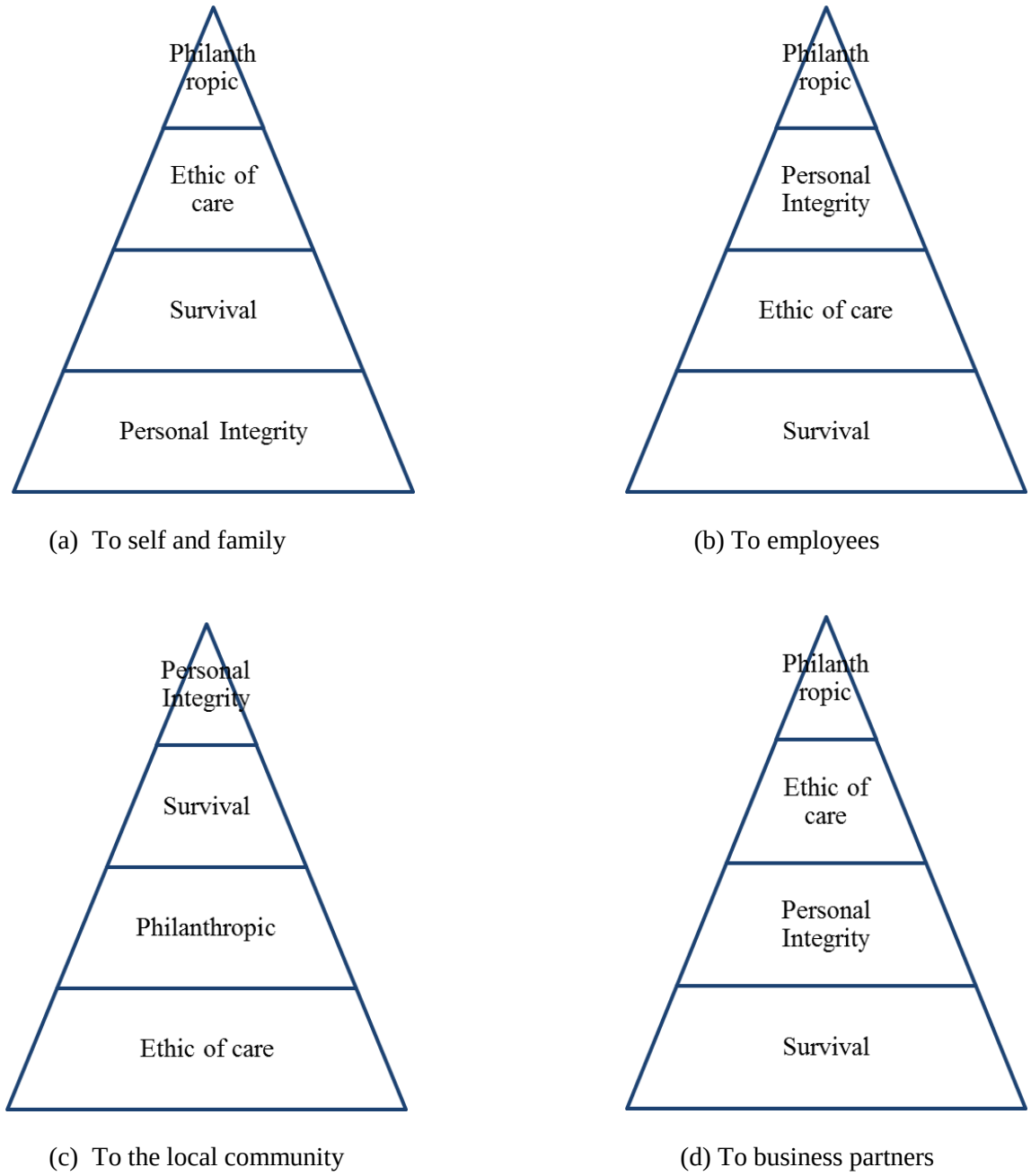
Table 2. Redrawing the CSR Pyramid Domains

Masculinist perspective	Ethic of care perspective
Economic	Survival
Legal	Survival
Ethical (rights, justice, fairness)	Ethic of care
Philanthropic	Philanthropic
	Personal Integrity

Source: Adapted from Spence (2016)

Consequently, Spence (2016) posits that Carroll's (1991) CSR pyramid needs to be disaggregated in order to reflect the specific relationship that SMEs have with their immediate stakeholders, such as family, employees, local community, and business partners. Accordingly, Spence (2016) creates four customized pyramids—one for each of the key stakeholders mentioned above. Hence, the creation of specific pyramids paves the way for SMEs to tailor their social responsibility activities for the different stakeholders, which is in line with the ethic of care perspective (Spence, 2016). At the same time, unlike Carroll (1991) who claimed that "these four categories are not mutually exclusive, nor are they intended to portray a continuum with economic concerns on one end and social concerns on the other" (p.99), Spence (2016) argues that the order of the domains is "relevant, such that responsibilities are accumulated as one ascends the pyramid" (p. 38), which is in line with the argument of other scholars (Visser, 2008; Jones et al., 2009). Figure 2 below depicts the proposed social responsibility pyramids for SMEs.

Figure 2. Small business social responsibility pyramids.



Source: Adopted from Spence (2016)

Similarly, Spence (2016) reinterprets stakeholder theory from an ethic of care perspective since "the generic version of stakeholder theory is not immediately transferable to small

business…" (p. 28). To do this, Spence (2016) extends the work of Wicks, Gilbert, and Freeman (1994) which reinterpreted stakeholder theory from what they asserted to be a feminist perspective. As a result, while arguing that Wicks and colleagues' (1994) work inadvertently contains masculinist interpretation of stakeholder theory, Spence (2016) adds a new category (*arena of activity*) to the four categories (medium, connectedness, drivers, and power) already identified by Wicks et al. (1994). In contrast to stakeholder theory and the work of Wicks et al. (1994), which focused on the public sphere, Spence's (2016) arena of activity comprises both public and private sphere since close proximity stakeholders—such as, family, employees, local community, suppliers, and customers—have a significant impact on the operations of SMEs (Spence, 2016).

At the same time, Spence (2016) extends Mitchell and colleagues' (1997) stakeholder salience framework by introducing another attribute: *proximity*. *Proximity*, defined as the "degree of social nearness to the stakeholder" (Spence, 2016, p. 35), is considered to be relevant in the case of SMEs. In fact, Spence (2016) puts proximity under the attribute of urgency and hence urgency can be said to be a function of criticality (the significance of the relationship or claim to the stakeholder), time sensitivity (the rapidity of attention stakeholders' claim requires), and proximity (Spence, 2016; Mitchell et al., 1997). Table 3 provides a good summary of the reinterpretation of stakeholder theory from an ethic of care lens.

Table 3. Masculinist/Feminist/Ethic of Care Interpretations of Stakeholder Theory.

	Masculinist interpretation	Feminist interpretation	Ethic of care interpretation	Ethic of care stakeholder application to small business
ARENA	Corporations in the public arena	Corporations should acknowledge public and private spheres	Organizations as arena of the public and the private sphere	A different generalized set of stakeholders
MEDIUM	The language of competition and conflict best describes the character of managing a firm	Communication and collective action should describe the character of managing a firm	Informal personalized language reflecting partiality describes the character of managing the firm	The centre-point is the owner-manager as legitimate lead decision maker
CONNECTEDNESS	Corporations as autonomous entities are bounded off from their external environment Corporations control their external environment	Corporations as webs of relations among stakeholders Corporations should thrive on chaos and embrace environmental change	Organizations as embedded in their local environment Organizations defined by the actions of others	Defined by being a stakeholder to others (rather than at the central hub of a stakeholder Corporations control their network)
DRIVERS	Objective thinking is needed to generate	Strategy as solidarity with decisions based on	Strategy guided by sympathy, empathy,	The influence of proximity on

	strategy	responsibilities and relationships	sensitivity, and partiality meeting the needs of others for whom we take responsibility	stakeholder salience
POWERS	Public sphere of power: Corporations structure power and authority within strict hierarchies	Flattening of hierarchies: Structure power and authority through decentralization and empowerment	Power encompassed in caring relationships in the public and private spheres of the organization	

Source: Adopted from Spence (2016)

From the foregoing discussion, we can see that the ethic of care perspective can be insightful in studying the role of SMEs in philanthropy and there are several reasons for this argument. First, as pointed out before, SMEs are embedded in the local communities and as a result they are focused on addressing local issues as well as maintaining interpersonal relationships even at the cost of earning profits below their potential (H. Jenkins, 2006; Fassin et al., 2011; Spence, 2016). Hence, for SMEs, treating well their stakeholders—such as the family, employees, local community, and business partners—is one of their *end goals*, rather than a *means*. This characteristic of SMEs is in line with the ethic of care, which is based on the premise of maintaining a web of relationships (Gilligan, 1982).

Apart from the similarities of SMEs' characteristics and those of ethic of care, a glance at statistics reveals that the number of SMEs owned/managed by women in both Canada and Kenya is significant (Mead & Liedholm, 1998; Daniels, 1999; Statistics Canada, 2014). As described before, 15.7 percent of SMEs in Canada are majority-owned by women, whereas 19.7 are co-owned by both men and women, and the rest (64.6 percent) is majority-owned by men (Statistics Canada, 2014). On the other hand, although there are no recent statistics on the gender of SMEs' owner-managers in Kenya, some studies (Daniels, 1999) indicate that SMEs ownership is evenly split between men and women, whereas other studies (Mead & Liedholm, 1998) indicate that the majority of SMEs are owned by women. As a result, although ethic of care is gender "neutral" (Tronto, 1987), the application of ethic of care is expected to generate more insights since it ca be useful for registering women's worldview (Gilligan, 1982).

At the same time, the ethic of care perspective is useful for studying SMEs in a variety of contexts, including both developed countries (e.g., Canada) and developing countries (e.g., Kenya). In the Canadian context, since the majority (88.2 percent) of SMEs do not engage in

export trade (Innovation, Science and Economic Development Canada, Small Business Branch, 2016), arguably, SMEs in Canada give more attention to local issues, like SMEs in many other countries (H. Jenkins, 2006). As a result, the prioritization of local issues over other stakeholders' concerns that might exist means that they are in a way applying an ethic of care perspective. Similarly, in Kenya, the philosophy of Ubuntu has a significant impact on corporate philanthropy (Cheruiyot & Tarus, 2015). As a result, one can argue that Ubuntu philosophy is not only applicable to personal relationships but also to business relationships, as well. Thus, it is not surprising for Waghid and Smeyers (2012) to argue that Ubuntu is a type of ethic of care. Furthermore, empirical studies have shown that the personal values of the owner-manager acts as a major driver of corporate philanthropy among SMEs (Thompson et al., 1993; Andreoni, 2006). Based on the nature of SMEs, which value close proximity stakeholders and personal relationships (H. Jenkins, 2006; Spence, 2016) and the role philanthropy plays in improving social welfare (Thompson et al., 1993; Vives et al., 2005 cited in Lepoutre & Heene, 2006), this study will use the lens of the ethic of care to study the role of philanthropy in SMEs in Alberta, Canada and Kenya.

2.7.3 Social Capital Theory

Social Capital theory has a long past but a short history (Hanifan, 1916). It has a long past because human beings have relied on social relations or social networks, such as family, friends, and even community members, since time immemorial. But surprisingly, there has been no theory to explain this relationship until early- or late-twentieth century when the work of scholars such as Hanifan (1916), Coleman (1988), Putnam (1993), among others, surfaced. As a result, multiple definitions of the term social capital have emerged (Coleman, 1988; Woolcock, 2001; Bowles & Gintis, 2002). Nonetheless, for the purposes of this study social capital is

defined as "*resources embedded in a social structure which are accessed and/or mobilized in purposive actions*" (Lin, 1999, p. 35, emphasis in the original).

Despite its short history, social capital theory has been utilized by scholars from various disciplines and areas, including sociology (Coleman, 1988), economics (Woolcock, 2001), environment (Pretty & Ward, 2001), strategic management (Tsai & Ghoshal, 1998), marketing (Kemper, Engelen, & Brettel, 2011), among many others. It is this prevalent use of social capital that has caused some scholars such as Portes (1998) to give a cautionary note, "Like other sociological concepts that have travelled similar path…….the point is approaching at which social capital comes to be applied to so many events and in so many different contexts as to lose any distinct meaning" (Portes, 1998, p. 2).

Nonetheless, it is important to note that there are two types of social capital: closure and brokerage (Burt, 2000). Closure network involves social relations between entities that possess more or less similar characteristics (Coleman, 1988; Burt, 2000). Closure enhances collaboration among different entities within a group through mechanisms such as obligations and expectations, information channels, and norms (Coleman, 1988). The first mechanism, obligations and expectations, is about reciprocity. Put differently, a certain entity will provide help to another entity on the expectations that help will be reciprocated when the former entity needs it; as a result, there is an obligation on the latter entity to reciprocate the help to the former (Coleman, 1988). The mechanism of obligations and expectations is facilitated by the existence of trust between the entities in a group (Coleman, 1988). Apart from obligations and expectations, information channels are another mechanism of social capital. That is, entities can access information from other entities within the group who are more informed on different issues and events. Finally, norms are another mechanism of enhancing social capital within a

group; and the main goal of having norms is to enable and empower positive behaviours and constrain and control negative behaviours within a group, which is done through the use of social sanctions (Coleman, 1988). In short, closure network reduces risk and facilitates communication, which in turn enhances social cohesion in the group (Burt, 2000). On the other hand, brokerage network refers to social relations between different groups that possess varied characteristics (Burt, 2000). Although reputation and trust may not be enhanced in a brokerage network (Coleman, 1988), it can facilitate the exchange of information between different groups (Burt, 2000). As a result, brokerage network facilitates change as opposed to closure network which emphasizes stability (Burt, 2000). Nevertheless, closure network and brokerage network are complementary types of social capital since "structural holes are the source of value added, but network closure can be essential to realizing the value buried in the holes" (Burt, 2000, p. 345).

Consequently, the theory of social capital is useful for studying small and medium enterprises (SMEs) and as a result several studies (Spence, Schmidpeter, & Habisch, 2003; Campbell, Moore, & Metzger, 2002; Spence & Schmidpeter, 2003; Fuller & Tian, 2006) have already applied it. As mentioned before, SMEs have their own idiosyncrasies in many areas ranging from drivers of philanthropy, barriers to philanthropy, stakeholders, to the number of employees, among many others (Spence, 1999; H. Jenkins, 2006). As such, social capital elements such as trust, openness, and relationships are considered as important assets to SMEs (Russo & Perrini, 2010), as pointed out before. More specifically, personal relationships and social networks play a vital role in SMEs' day-to-day operations because SMEs rely on informal networks—such as suppliers, customers, bankers, consultants, accountants, government administrators, among others—to gather business intelligence (Nooteboom, 1994), as explained before. As a result, SMEs are driven by the need to maintain good relationships with close

proximity stakeholders such as family, employees, business partners, and the local community (Spence, 2016). Hence, in the language of strategy, SMEs can be referred to as *competitiveness-keepers*, whereas large firms are referred to as *competitiveness-makers* (Russo & Perrini, 2010).

Accordingly, due to the above reasons as well as the need to compare the results of this study to prior studies, this study will use social capital theory in conjunction with ethic of care theory.

3 CHAPTER 3: METHODOLOGY

3.1 Introduction

This chapter presents the research methodology employed in this study and includes a discussion of the research paradigm, target population and sampling strategy, data collection method, sample demographics, and maintaining rigour.

3.2 Research Paradigm and Method

The purpose of this study is to investigate the role of philanthropy in small- and medium-sized enterprises (SMEs) in Alberta, Canada and Kenya. Since SMEs, like any other businesses, don't exist in isolation but within the society, this study is anchored in an interpretive research paradigm. This is in opposition to a positivist paradigm, which assumes that there is "a single objective external reality" (Ponterotto, 2005, p. 129); the interpretive (or constructive) research paradigm assumes that reality is socially constructed and hence there is no single reality, but multiple realities (Ponterotto, 2005; Merriam & Tisdell, 2009). Consequently, since the purpose of this research is to explore in depth and detail how cultural and contextual differences shape philanthropy in SMEs in Alberta, Canada and Kenya, this study adopted qualitative research design. Qualitative research design, which is considered useful for addressing "research questions that require explanation or understanding of social phenomena and their contexts" (Ritchie, Lewis, Nicholls, & Ormston, 2003, p. 5), has many and varied approaches, including: basic qualitative study, phenomenology, ethnography, grounded theory, qualitative case study, and narrative analysis (Merriam & Tisdell, 2009).

This study employed narrative analysis. Narrative analysis is not a new technique (Czarniawska, 2004). In fact, narrative analysis is considered one of the earliest forms in which human beings have used to make sense of the world (Czarniawska, 2004). As a result, narrative

analysis is used pervasively in many disciplines and areas, including social sciences, humanities, health sciences (Murray, 2000), among others. Narrative analysis can be defined as a method that "aims to explore and conceptualize human experience as it is represented in textual form" (Wertz, et al., 2011, p. 225). Consequently, the use of narrative analysis was appropriate for this study for several reasons. First, a number of scholars (Thompson et al., 1993; Tilley, 2000; H. Jenkins, 2006) have recognized that SMEs are different from large enterprises in many respects, including in the domain of philanthropy. This means that how SMEs view and practice philanthropy may not be the same as that of large enterprises. Subsequently, this necessitated the use of narrative analysis to capture SMEs' side of the story regarding philanthropy. Similarly, since philanthropy is not only affected by firm-size, as pointed above, but also context and cultural values, it was paramount to use narrative analysis to uncover and understand: what motivates SMEs to undertake philanthropic donations; what kinds of philanthropic activities they undertake; how they undertake philanthropic activities; who are the recipients of corporate donations; and what challenges they face when undertaking philanthropy. Accordingly, the participants were not only given the opportunity to answer the questions indicated in the interview blueprint, but also the chance to tell a story regarding a time they have undertaken philanthropy.

3.3 Target Population and Sampling Frame

The target population for this study is SMEs in Alberta, Canada and Kenya. To get things right, each country's official definition of an SME was used; hence, an SME was defined as any firm with less than 500 employees for Canada and any firm with less than 100 employees for Kenya.

This study focused on the restaurant industry, and there are several reasons for this choice. One, the main commodity traded by the restaurants is food, which is a basic necessity of life, as a result one would expect them to be involved in philanthropy since they are relatively more aware of the prevailing societal needs within a given geographical area, and in particular Alberta and Kenya. Two, the restaurant industry is not as heterogeneous as some industries, such as the retail industry and hence it may be relatively easier to get comparable samples for both contexts. The Alberta survey sample was selected from a study done by Dr. Usher, my thesis supervisor, for a study on "Regional Food Hub Feasibility for Southern Alberta" (Usher, 2018). This survey sample had 220 restaurants, both independent and franchise restaurants; a list of 130 independent restaurants was generated from the sample survey to serve as a sampling frame for this study. For the Kenya sample, two techniques were used to generate a sample frame: an internet search and a walk around the locations. The internet search generated a sample of 63 restaurants from different locations whereas 35 were generated by a walk around, producing a sample frame of 98 restaurants. As a result, the overall sampling frame for this study was 228 independent (SMEs) restaurants.

3.4 Sample and Sampling Strategy

As described, SMEs are the sampling units for this study whereas owner-managers of SMEs are the primary unit of analysis since research has shown that SMEs' behaviour is largely determined by the personal values and actions of owner-managers (Bolton Committee, 1971; H. Jenkins, 2006). In fact, Jenkins (2006) captures this very well, "SME behaviour is often understood in terms of the psychological characteristics of the entrepreneur or 'owner–manager" (p. 242). Nevertheless, it was considered important to have employees, of SMEs, as a secondary

unit of analysis to have a wider understanding of the role of philanthropy in SMEs (Jamali, Lund-Thomsen, & Jeppesen, 2017).

Since the aim of this study was to uncover and understand in depth the role of philanthropy in SMEs, purposeful sampling was used. Purposeful sampling is considered useful for generating rich data that are useful for meeting the needs of qualitative researchers (Merriam & Tisdell, 2009). As a result, there are several types of purposive sampling, including: typical, unique, maximum variation, convenience, and snowball (or chain referral) sampling.

This study adopted two sampling strategies: snowball sampling, defined as a nonprobability sampling method that "yields a study sample through referrals made among people who share or know of others who possess some characteristics that are of research interest" (Biernacki & Waldorf, 1981, p. 141), and maximum heterogeneity sampling strategy, defined as a purposeful sampling strategy that "aims at capturing and describing the central themes that cut across a great deal of variation" (Patton, 2002, p. 235).

There are several reasons for this choice. First, the purpose of this study is to explore and understand the role of philanthropy in SMEs, so it was paramount to obtain SMEs—in the restaurant industry—that were undertaking philanthropy. Here, referrals or snowball sampling was effective in obtaining initial sample units that met the requirements of this study; in other words, contacts helped to identify firms that were undertaking philanthropy. Second, there was a need to have a heterogeneous sample that captures a wide range of the characteristics of the phenomenon under study, SMEs. This necessitated the use of maximum heterogeneity sampling strategy. Hence, organizational characteristics—such as firm size in terms of the number of employees, firm age and firm location—and personal characteristics—such as gender, age, education, and position level in the firm—of the owner-managers and employees were

considered. Finally, while adequately answering the research questions for this study, it was necessary to take into account the resources (both financial and time) that were available for the study. Thus, purposive sampling was used to meet both of these requirements.

Since the question of sample size is open to debate in qualitative research (Patton, 2002), sampling was halted when the saturation or redundancy point was reached—that is "the point where the cost of collecting and analysing any additional data outweighs any benefits (Strauss & Corbin, 1998)" quoted in Fade & Swift (2011, p. 109). Consequently, 16 firms were selected for this study, which amounts to 20 interviews—16 owners and/or managers and 4 employees. From a qualitative research perspective (McCracken, 1988; Patton, 2002), this sample is large enough to cover the different characteristics and dimensions of the role of philanthropy in SMEs in Alberta, Canada and Kenya.

3.5 Data Collection

There are different types of data collection methods, including: experiments, surveys, observations, interviews, and document reviews (Merriam & Tisdell, 2009; Creswell, 2014; Zikmund, Babin, Carr, & Griffin, 2013). However, this study primarily used the interview technique since it is more appropriate for answering the overarching research question for this study; and above all, interview technique happens to be used prevalently in qualitative research (Merriam & Tisdell, 2009). More specifically, semi-structured in-depth interviews, which are ubiquitously used in qualitative research (Merriam & Tisdell, 2009), were used for several reasons: (a) to uncover and understand the worldview of owner-managers (and employees) regarding corporate philanthropy; (b) to generate more information and get clarifications through probing; and (c) to allow the researcher to have more control of the interview process (Merriam & Tisdell, 2009). As a result, an interview blueprint, comprising five supplementary research

questions and 20 interview questions as well as a section on demographic data, was developed for this study (see Appendix B).

After the approval of my application for ethical review of human participant research from the Human Subject Research Committee, University of Lethbridge, the process of data collection got underway. First, organizations were contacted using multiple media including email, telephone, and in-person. This was followed by a recruitment letter which provided information regarding the purpose of the study, method of data collection, tentative duration of the interview, and how confidentiality will be protected. Next, those organizations that indicated willingness to participate in the study were requested to sign a consent form.

Accordingly, face-to-face semi-structured in-depth interviews were conducted. Face-to-face is the most commonly used interview technique in qualitative research because of its advantages: One, by using face-to-face interview technique, the researcher develops a rapport with the participants, which can enhance the quality of the data collected Two, nonverbal cues can be recorded to provide more explanations; and finally, the researcher as well as participants can get clarifications on the spot (Patton, 2002, Ritchie et al., 2003; Merriam & Tisdell, 2009). The interviews were conducted in the premises of the respective organizations, mainly inside the restaurants. On average, they lasted for 45 minutes; the shortest interview lasted for 20 minutes whereas the longest interview lasted for 1 hour.

Since the aim of this study is to compare the role of philanthropy in SMEs in Alberta, Canada and Kenya, data were collected in two sessions. Data for SMEs in Alberta, Canada were collected in the first session, between October 2017 and December 2017. Eight organizations participated in the first session contributing to 10 interviews; that is, 8 owner-managers and 2 employees. Data for SMEs in Kenya were collected in the second session, between January 2018

and February 2018. Nine organizations participated in the second session contributing to 11 interviews; that is, 9 owners and/or managers and 2 employees; one interview was terminated due to limited knowledge of the participant (manager) regarding the philanthropic activities undertaken by her employer. Hence, eight organizations took part in Kenya, producing 10 interviews. As a result, a total of 20 people were interviewed.

All interviews in Alberta, Canada were conducted in English. In Kenya, four interviews were conducted in English, three were conducted in a blend of English and Swahili based on the requirements of the participants, and another three were done in Swahili. The latter six interviews were translated into English by the researcher. The interviews were audio-recorded. The data files were stored electronically in a password protected Secure Digital (SD) card. Finally, field notes were also taken to provide additional explanation of the phenomena under study.

3.6 Maintaining Rigour

Since research results have implications for both scholars, where it can be used for advancing and expanding the existing knowledge, and practitioners, where it can be used for addressing issues or formulating policies, it is important that the results are valid and reliable (Ritchie et al., 2003; Merriam & Tisdell, 2009). This is important for both quantitative and qualitative research (Ritchie et al., 2003; Merriam & Tisdell, 2009). However, since quantitative and qualitative research are underpinned by different paradigms, positivist and interpretivist (or constructionist), respectively, the concepts of reliability and validity are defined differently (Ritchie et al., 2003; Merriam & Tisdell, 2009).

3.6.1 Trustworthiness.

As a consequence, qualitative research focuses on *trustworthiness*—that is, "How can an inquirer persuade his or her audiences (including self) that the findings of an inquiry are worth paying attention to, worth taking account of? What arguments can be mounted, what criteria invoked, what questions asked) that would be persuasive on this issue?" (Lincoln & Guba, 1985, p. 290). It is in this regard that Lincoln and Guba (1985) propose four criteria for ensuring trustworthiness in qualitative research: *credibility, transferability, dependability, and confirmability* which can be seen as the "naturalist's equivalents for the conventional terms 'internal validity,' 'external validity,' 'reliability,' and 'objectivity'" (Lincoln & Guba, 1985, p. 300). As a result, several steps were taken for embedding these criteria in this research study.

3.6.1.1 Credibility.

Credibility, or internal validity, from a social constructionist standpoint, is mainly concerned with how the research results are matching reality, the phenomena under study (Merriam & Tisdell, 2009). A review of the extant literature provides several techniques for ensuring credibility including: *triangulation, member checks (or respondent validation), adequate engagement in data collection, reflexivity, and peer review*. *Triangulation* is where a researcher uses multiple data sources, multiple methods of data collection, multiple analysts, and multiple theories to enhance the credibility of the results.

While the above four types of triangulation were not used for this study, the researcher was taking field notes while audio-recording the interviews. The field notes were useful in capturing key points and potential categories and themes emerging in the interviews. Another technique that was employed extensively in this study is *adequate engagement in data collection.* To fulfill this requirement, 20 interviews were conducted: 16 owner-managers and 4 employees.

However, indications to show that the topic under study, the role of philanthropy in Alberta, Canada and Kenya, was covered intensively, in terms of depth of information useful for answering research study questions, and extensively, in terms of variation in the sample, started to emerge when 14 interviews (10 firms—10 owner-managers and 4 employees) were conducted. In spite of this, 6 more interviews were conducted to see whether any new information will emerge.

Apart from the above, peer review was utilized for this study. This study was reviewed by the thesis committee from the time it was conceptualized to the time it was completed. In addition, a colleague took the time to review the results. The suggestions provided by the reviewers, particularly the thesis committee, have been incorporated in every stage of the research study.

Furthermore, *member checks* (or *respondent validation*), which is sharing the results with some of the research participants in order to find out whether their meanings and perspectives have been captured accurately (Merriam & Tisdell, 2009) was used. More specifically, some of the preliminary results and interpretations were shared with four owner-managers, two each in Alberta, Canada and Kenya; however, none of these owner-managers responded.

Finally, *reflexivity*, defined as "the process of reflecting critically on the self as researcher, the 'human as instrument'" (Lincoln & Guba, 2000, p. 183), quoted in Merriam & Tisdell (2009, p. 219), was employed in every stage of the research study since the researcher plays an important role in ensuring the quality and credibility of qualitative research (Patton, 2002). At this point, it is worth mentioning that I have an affinity for both dimensions of the topic of this study: small business and philanthropy. In terms of SMEs, or business for that matter, I have developed an interest in business since in my childhood, and I aspire to have my

own business sometime in the future. On the other hand, I am an avid supporter of initiatives that are geared toward helping community members as well as the less endowed members of the society. In addition, it is necessary to state that the goal of conducting this study is to meet the requirements of my master's degree and hence there was limited time and budget to complete the study. As a result, it was necessary to bracket my assumptions, beliefs, and knowledge about the topic and invest more resources to enhance the quality and credibility of the study.

3.6.1.2 Dependability and confirmability.

Apart from credibility, this research study has embedded *dependability* and *confirmability* criterion. *Dependability*, defined as the consistency between the findings and the data gathered (Merriam & Tisdell, 2009), and *confirmability*, defined as the "extent to which the data and interpretations of the study are grounded in events rather than the inquirer's personal constructions" (Lincoln & Guba, 1985, p. 324), were embedded in this study by maintaining a research log, in which decisions and procedures pertaining to all stages of the research study were documented.

3.6.1.3 Transferability.

At this juncture, it is important to discuss how the results can be transferred to other contexts, *transferability criterion*. T*ransferability* is concerned with the ability to "generalize" (or apply) the results of one study to other settings and contexts (Lincoln & Guba, 1985). Since social sciences study social phenomena which are dynamic (Barkema, Chen, George, Luo, & Tsui, 2015), it is paramount for researchers to consider the congruence between sending and receiving contexts (Lincoln & Guba, 1985). This is a shared responsibility between the original researcher and the user (or "applier") even though the original researcher has more responsibility in the sense that he or she is required to provide "sufficient descriptive data to make such

similarity judgments possible" (Lincoln & Guba, 1985, p. 298). Consequently, two techniques were used in this study to enhance transferability: *rich, thick description* and *maximum heterogeneity*. Throughout this study, the researcher has attempted to provide *rich, thick description*, defined as "highly descriptive, detailed presentation of the setting and in particular, the findings of a study" (Merriam & Tisdell, 2009, p. 227), particularly in data collection, analysis and in the presentation of the results. Moreover, the researcher has made effort to capture the full gamut of the phenomena under study by employing maximum heterogeneity sampling strategy, as discussed earlier. Thus, the researcher is confident to have provided the "data base that makes-transferability judgments possible on the part of potential appliers" (Lincoln & Guba, 1985, p. 316), and hence the burden of transferability now shifts from the researcher to the user.

4 CHAPTER 4: DATA ANALYSIS

4.1 Introduction

This chapter describes procedures undertaken in analyzing the data gathered for this study. It traces the steps taken from the time the interviews were audio-recorded, to transcriptions of the interviews, to initial manual coding of the interviews, to software-aided coding of the interviews, to emergence of candidate themes, to emergence of final themes.

4.2 Procedure

Qualitative analysis is an ongoing process starting from the time the researcher identifies a research topic until the study is completed (Ritchie et al., 2003). So, what this chapter is dealing with is formal analysis of the collected data, which started from the moment the first interview was being conducted since data collection and data analysis are done simultaneously in qualitative research (Ritchie et al., 2003; Merriam & Tisdell, 2009). Nonetheless, a careful analysis of the data items was only done during and after data transcription. During data transcription, unique or interesting words, statements, and paragraphs were highlighted. Once an interview was transcribed, it was compared with audio-recorded interview to ensure all the utterances of the participants have been captured accurately. Next, a first reading was done to check for things such as punctuation marks and spelling error. Then, a second and a third reading was done to familiarize more with the data while looking for any unique or interesting phenomena.

There are no rules on how to conduct a qualitative analysis, since the approach to be used for a given qualitative study is a function of the research questions under study (Patton, 2002); nevertheless, it is necessary to analyze the data systematically. Thematic analysis is most commonly used in narrative inquiry (Merriam & Tisdell, 2009; Wertz et al., 2011). Thematic

analysis is useful in "identifying, analysing, and reporting patterns (themes) within data. It minimally organises and describes your data set in (rich) detail" (Braun & Clarke, 2006, p. 6). Braun and Clarke's six steps guideline for conducting thematic analysis was followed.

Step one, familiarizing with the data, was described above.

Step two, included manual generation of initial codes, using pen and paper. This was done for every data item. Subsequently, the interview transcripts were uploaded into NVivo (qualitative analysis software) where more coding was done. It should be noted that the two data sets were coded separately since they come from two different contexts which have different socio-cultural backgrounds. In this case, Alberta, Canada data set was coded first followed by that of Kenya.

The third step was to analyze the different codes to identify themes. Some of the initial themes that emerged include reciprocity, happiness, personal values, empathy, monetary donations, in-kind donations, fundraising, gut-feeling giving, need-based giving, collaboration, financial constraints, time poverty, and government role.

The fourth step was to read the manual transcripts, again, with aim of getting insights that may lead to the emergence of more themes and restructuring the initial themes. This, in turn, necessitated more coding of the data using NVivo. More themes emerged in the second coding which necessitated revising initial themes. At this point, the coded material was printed for each data set and analyzed manually. Through manual analysis, the researcher created a thematic map to visualize the relationships between the themes. This process resulted into some themes being combined to form overarching themes whereas others were 'demoted' to become sub-themes. For example, gut-feeling, need-based giving, and collaboration in giving were combined under

the theme of emergent giving; new themes such as trust, religiosity, pressure effect, empowerment, among others emerged.

Further, the themes were reviewed, again, against the data extracts that support them. This process led to refining of the themes. For instance, the themes of government support, third party organizations, and economic empowerment were put under one overarching theme named "cross-sector social partnerships." The theme of reciprocity was put under the theme of strategic goals since reciprocal philanthropy is a self-interested giving (Godfrey, 2005). Since qualitative research is an iterative process (Patton, 2002), this process continued for a while.

Later on, it was essential to see the relationship between the different themes and how they are related to the purpose of this study. In other words, a *hermeneutic circle approach*, defined as an analytic process that "involves gaining an overall sense of meaning and then examining the parts in relation to it" (Wertz et al., 2011, p. 228), was used to get a holistic meaning of how the themes are related to one another and how they are related to the research questions.

5 CHAPTER 5: RESULTS

5.1 Introduction

This chapter presents empirical results of the study in the form of themes. It starts with an overview of the results and a detailed description of the themes and categories that emerged from the data. In Chapter 6, the results are analyzed in light of the theoretical foundations of the study.

5.2 Sample Demographics

5.2.1 Organizational demographics.

A total of 16 organizations participated in this study. Nine of the organizations had 10 or fewer employees, five had more than 10 but less than 30 employees, and two had more than 30 but less than 50 employees. In other words, the majority (56%) of the organizations were micro-enterprises. Eleven of the organizations were less than 10 years old, three were aged between 11 to 20 years, and another two were aged between 21 to 30 years. Thirteen of the organizations were located in urban areas whereas the remaining three were located in rural areas. Ten of the organizations were male-owned and the rest (6) were female-owned. Table 4 provides raw demographic data of the organizations in this study.

Table 4. Organizational Demographics

SMEs in Alberta, Canada			
Organization (Pseudonym)	**Firm Size (#Employees)**	**Firm Age**	**Location**
A	1	3 years	Fort MacLeod
P	2	18 years	Lethbridge
B	5	4 years	Coaldale
C	8	2 years	Lethbridge
D	10	10 years	Lethbridge
E	15	20 years	Lethbridge
F	22	4 years	Lethbridge
G	24	4 years	Lethbridge
SMEs in Kenya			
H	6	5 years	Mombasa
I	8	5 years	Mombasa
J	10	10 years	Kwale
K	10	7 years	Kilifi
L	16	15 years	Kwale
M	20	30 years	Mombasa
N	45	7 years	Kilifi
O	50	25 years	Kwale

Source: Developed for this Study.

5.2.2 Personal demographics.

In terms of personal demographics of the participants, a total of 20 participants were interviewed. Of these, 80 percent (16) comprised owners and managers (14 owners and 2

managers) and the rest (4) were employees. More specifically, the owners (14) were in two categories: sole-owners (8) and part-owners (6). Eight of the participants were between 35 and 45 years of age, four were between 25 and 34 years of age, four were between 45 and 54 years of age, two were between 55 and 64 years of age, one was between 18 and 24 years of age, and another one was above 65 years of age. And in terms of education level, the majority (14) of the participants had some college qualification, five had high school qualification, and one had a university degree. Table 5 below provides raw demographic data of the participants.

Table 5. Personal Demographics

Participant (Pseudonym)	**Organization (Pseudonym)**	**Position**	**Gender**	**Age**	**Education**
Owner#1	A	Sole-owner	M	45-54	College
Owner#2	B	Part-owner	M	35-44	College
Owner#3	C	Sole-owner	F	35-44	College
Owner#4	D	Sole-owner	M	35-44	College
Owner#5	E	Sole-owner	F	55-64	High School
Owner#6	F	Sole-owner	F	35-44	College
Owner#7	G	Part-owner	F	45-54	College
Employee#1	G	Employee	F	18-24	College
Employee#2	F	Employee	F	35-44	College
Owner#8	H	Part-owner	M	35-44	High School
Owner#9	I	Part-owner	F	35-44	High School
Owner#10	J	Sole-owner	M	55-64	College
Owner#11	K	Sole-owner	F	25-34	College
Owner#12	L	Part-owner	M	35-44	College
Owner#13	M	Part-owner	M	45-54	High School
Manager#1	N	Manager	M	45-54	College
Manager#2	O	Manager	M	25-34	Master's
Employee#3	K	Employee	M	25-34	High School
Employee#4	M	Employee	F	25-34	College
Owner#14	P	Sole-owner	M	65+	College

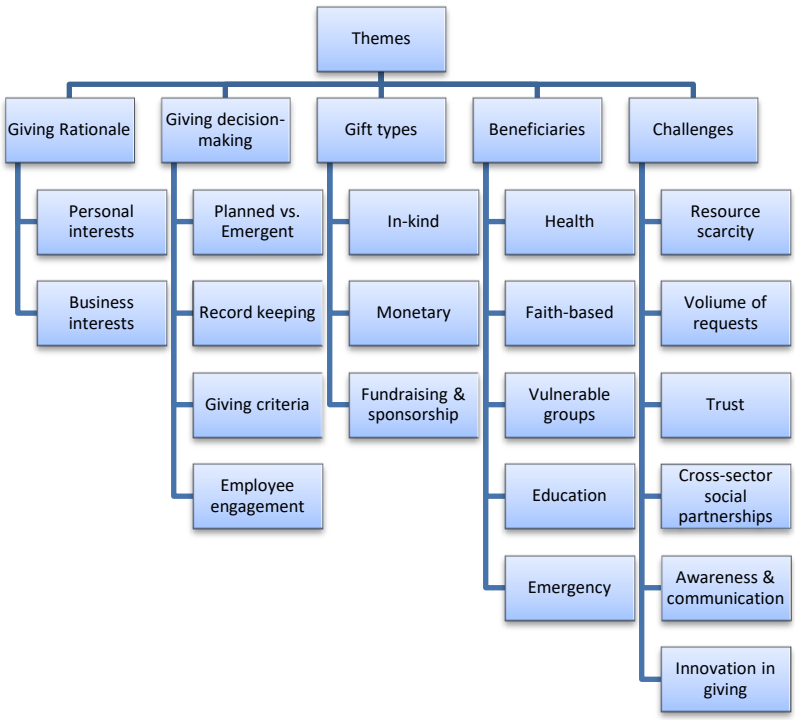
Source: Developed for this Study.

5.3 Thematic Overview

Analysis of the data has led to the discovery of 16 themes touching on different aspects of philanthropy among SMEs, namely: personal interests, business interests, planned and emergent

giving, record keeping, employee engagement in philanthropy, giving criteria, beneficiaries, in-kind donations, monetary donations, fundraising and sponsorship, resource scarcity, volume of requests, trust, cross-sector social partnerships (CSSPs), awareness and communication, and innovation in giving. Figure 3 provides a visual description of the relationships between and among the themes; whereas table 6 provides a summary of the themes by each data set. Relative differences in the number of participants that have raised the different themes, in particular fundraising and sponsorship as well as trust, are discussed later in this chapter.

Figure 3: Summary of Themes



Source: Developed for this Study.

Table 6. Themes by Dataset

Theme	Alberta, Canada	Kenya
	No. of Participants	No. of Participants
Personal interests	8	9
Business interests	6	4
Planned vs. emergent giving	10	10
Record keeping	10	10
Giving criteria	10	10
Employee engagement	3	1
In-kind donations	10	10
Monetary donations	9	9
Fundraising & sponsorship	4	1
Beneficiaries (Disadvantaged groups, health, education, faith-based, emergency)	10	10
Resource scarcity	10	10
Volume of requests	1	3
Trust	3	7
Cross-sector social partnerships (CSSPs)	1	3
Awareness & communication	2	2
Innovation in giving	1	0

Source: Developed for this Study

5.3.1 Personal Interests

Personal interest(s) appears to be the main driver of philanthropy among SMEs in both Alberta, Canada and Kenya. Personal interests are defined here as philanthropic actions undertaken by the participants that are not motivated by business interests. There are several sub-themes that fall under personal interests including: *altruism, personal experience, religious beliefs and values, empowerment, and warm-glow*.

5.3.1.1 Altruism.

A major sub-theme that falls under *personal interests* is that of *altruism* (or concern for others). In other words, people undertake philanthropy because they are concerned about the conditions of the less economically endowed and sick members of the society. As a result, an analysis of the two data sets, Alberta data and Kenya data, reveals that the sub-theme of altruism

appears pervasively. A total of 13 participants, five from Alberta, Canada and eight from Kenya, mentioned explicitly altruism as a major motive for undertaking philanthropy.

Although the level of societal needs in Alberta, Canada is significantly lower than that in Kenya (Hudson, 2013; Filan, Usher, & Ghadirian, 2015; World Bank, 2016), most of the SMEs in Alberta, Canada are supporting disadvantaged groups. As a result, among the different sub-themes that fall under the theme of *personal interests*, *altruism* appears to be a major driving force behind philanthropy among SMEs in Alberta, Canada. It is in this regard that one owner-manager explains, "…there is always a sector in your community that has a need...so you should donate your time and money, or both" (Owner #1, Organization A).

Similarly, SMEs in Kenya are undertaking philanthropy out of concern for the local community. Accordingly, an analysis of the Kenyan data set indicates that *altruism* appears to be a major driver of philanthropy. In this regard, one owner-manager explains:

> There are many needy people around here some will tell you "I have not had food for the past 3 days." Others have a container and they move from one door to another asking for donations… Also, there are many people who have HIV/AIDS who are asking for help; so these people are under medication and the drugs they are using are very strong so sometimes a person is asking for help and you can see he/she is weak and even coughing; the situation of this people will make you to dig deeper into your pocket in terms of assistance (Owner#11, Organization K).

Another owner-manager emphasizes the importance of helping the less endowed when he says:

> You can't just watch the suffering of the poor. Somebody is just asking you Ksh20 for a plate of "maharagwe" (beans) and you can actually even without thinking give a friend Ksh1000 to go and buy a kilo of khat or for the other people they sit in a bar and without even thinking they are given a bill of Ksh3000 and they just pay and somebody is asking for just a plate of beans (Owner#10, Organization J).

Furthermore, one of the managers explains:

> Sometimes it is a call…Sometimes you listen and watch the news that people are dying in Kikambala. Kikambala is not far from here; can't you do something? I remember there was a time it was in this part of Malindi where people were taking plants; how do we help these people? They are living in hunger and we have a full stomach. So, we have to

> sacrifice. You don't need someone to tell you to do something; sometimes it is common sense (Managerr#1, Organization N).

Moreover, since employees reside within the local community, then it is not surprising that they are concerned about the needs of people within their locality. Altruism could be engendered if one is regularly exposed to the needs of the local community. Exposure to the needs of the local community can make some of its members to (a) develop altruistic values and/or trait, if they did not have one before, or (b) deepen their existing altruistic values and/or trait. In this respect, one of the employees, from Alberta, Canada elaborates:

> I think just visually seeing my community and seeing the needs of our community as a whole on the fore-front of my daily life, if it would be on my front door of my home or if it is on the front door of where I work, I feel like I can see it, it is visual, and so it makes sense to do something about a very visual problem…I feel like that is something that is really important for our community as a whole and so for me I don't ignore what I can see (Employee #2, Organization F).

In the same vein, an employee, from Kenya, appears to be motivated by altruism: "…The second thing is that some people are really poor to the extent they don't have something to eat or somewhere to sleep…to me, the best thing to do is to give this food to the needy person so that it can help him/her" (Employee#4, Organization M).

In sum, the sub-theme of *altruism* is present among SMEs in both contexts. This makes sense because Canadians, in general, and Albertans, in particular, are known for helping their neighbours and local communities (Lange & Fenwick, 2008; Hall, Lasby, Ayer, & Gibbons, 2009; Lammam, Hasan, & MacIntyre, 2017). In the same vein, Kenyans are known for values such as humanism ("utu"), benevolence (Cheruiyot & Tarus, 2015) and solidarity ("harambee") (Copeland-Carson, 2007) and hence philanthropy is considered a social norm (Muthuri & Gilbert, 2010). But it should be noted that, overall, this sub-theme was more prevalent among SMEs in Kenya than those in Alberta, Canada. This may be attributed to the socio-cultural

values of Kenyans (Copeland-Carson, 2007; Muthuri & Gilbert, 2010; Cheruiyot and Tarus, 2015) as well as the prevailing societal needs.

5.3.1.2 Personal experience.

Personal experience can be defined as the tendency of individuals who have experienced—or have a close family member or friend who has experienced—challenging moments in life to undertake philanthropic activities in support of people undergoing similar experiences. In short, *empathy* is driving philanthropy.

Three of the research participants had been affected by cancer at one point in their lives. Consequently, supporting cancer-related organizations and initiatives is a major hallmark of these organizations. This comes to light, for example, when one of the owner-managers says, "My business partner and I, cancer has affected our lives very deeply and so we like to give back either in volunteer hours, in donations, and then there is other community things that we help with" (Owner #7, Organization G). Another participant, a cancer survivor employee, explains how she participates in cancer-related initiatives both within and without her organization:

> I was diagnosed with cancer a few years ago… And I participate in…this year I did the "Run for the Cure." So I was part of that as a volunteer to give back to the community, women that are, or generally people that are suffering through cancer, in particular breast cancer (Employee #2, Organization F).

Another slightly different example is where an owner-manager is supporting cancer-related organizations and causes because she has (or had) a cancer survivor employee or it can be the other way around where an employee is supporting cancer-related organizations and causes because he has (or had) a cancer survivor employer. The former case can be illustrated by the statements of this owner-manager:

> So we did food for all the survivors for "Run for the Cure." One of my employee who runs "Cover The Need" is also a cancer survivor and so Run for the Cure came to us and

> so I said we are just gonna cook for everybody, we gonna give you $6,000 worth of gifts that you should be able to give out (Owner #6, Organization F).

The latter case, on the other hand, can be demonstrated by the words of one of the employees, "I know my employers are supportive of the Breast Cancer Foundation here in Lethbridge. They are both affected personally by that, so we always donate scones and coffee and offer stuff when they are conducting training or fundraising" (Employee #1, Organization G).

5.3.1.3 God's Bank

Another major sub-theme that appears to be driving philanthropy among SMEs, and in particular among Kenyan SMEs, is *religious beliefs and values* labelled here as *"God's bank."* This manifests in two forms: seeking rewards or thanks-giving. The concepts of reward and punishment form a central place in many religions (Taylor M. C., 2008). Johnson (1775; cited in Taylor, 2008) defines religion as a "virtue, as founded upon reverence of God, and expectations of future rewards and punishments" (p. 271). Reward is a relative term and its interpretation may vary from one faith or group to another, if not from one individual to another. However, based on the information emerging from the narratives of the participants, rewards can range from blessings (and protection) to the acceptance of virtuous deeds (spiritual rewards). When we look at blessing, defined as "God's help and protection" (Oxford Learner's Dictionaries, 2018), we observe that it surfaces in the narratives of different SMEs. For example, one of the managers says, "…we believe that the hand that gives is the hand that is blessed and that is why we emphasize extending our hands to those who are disadvantaged in the society" (Manager #1, Organization N). Another owner-manager confidently explains:

> I am very religious; I treat myself as God's bank. When I see, like I am walking in town and I see somebody begging, I can distinguish fake begging from genuine begging. Where there is genuine begging, I don't want even to interview the person, I give what I

> can… And why does God bless some people than others? Because God knows that they have got a heart which can give (Owner #12, Organization L).

Equally, employees have similar views regarding the importance of blessings. As a result, one employee explains, "…according to, my religion, Islam, we believe that the more you give out, the more you get in return. You get blessings when you donate" (Employee #4, Organization M) whereas another employee points out that "…when I help the poor people who have no food, no clothes, no anything, I will get blessings from God" (Employee#3, Organization K).

Another variant of blessing—apart from favours—is protection that people get or expect to get through undertaking philanthropy. In this respect, one of the owner-managers explains:

> I believe there is a Super-being…And I believe he must, must, be controlling the universe. And because he controls everything, he is going to look at my economical, my spiritual, my physical and health-wise if I am taking care of another person I believe I will benefit by God protecting me from disasters. That is my only benefit; people may not believe (Owner #12, Organization L).

Another aspect of *giving-for-reward* is motivated by the need to accumulate virtuous deeds (spiritual rewards). This is captured well by the narrative of this participant:

> Sometimes when it falls…you know for us Muslims we believe that if you want to give out charity as in like in Ramadhan when you do good deeds you are rewarded ten times, so the employer undertakes a lot of charity work during this period. So, he also supports us in carrying out philanthropic activities because he is also going to benefit in terms of rewards from God (Employee#4, Organization M).

Apart from giving to obtain blessings, people undertake philanthropy to show *appreciation* to God for the blessings he has bestowed on them. This can be referred to as *giving-for-past-blessings* whereas the former can be referred to as *giving-for-future-blessings*. It is on this understanding that one of the owner-managers clarifies, "The major reason why we undertake philanthropy is to thank God for the blessings that he has given us and give us more blessings" (Owner #13, Organization M).

Finally, it must be mentioned that the sub-theme of religious beliefs and values appeared more consistently in the narratives of SMEs in Kenya; that is, eight participants cited religion as one of the factors driving their philanthropic activities. There was no explicit mention of this theme in Alberta, Canada but this does not mean in any way that religious beliefs and values have no impact on philanthropy in Alberta, Canada. A careful analysis of Alberta narratives indicates some presence of the sub-theme of religious beliefs and values. This comes out discreetly in the statements of one of the owner-managers:

> Lots of Sundays we do just all kinds of stuff; Like I said, a lot of things come to me and then I will say let's do on Sunday…That is part of why Sundays are so sacred to me as it provides us a day to use the room. You don't own a great restaurant and not have the ability to use the space for good things (Owner #6, Organization F).

The above quotation may not explicitly indicate that religion is directly influencing the philanthropic activities of this owner-manager, but it can be argued that the fact she says "Sundays are sacred to me" and that she provides her business premise for doing "good things" suggests a subtle religious motivation.

The final point is that the theme of God's bank, or religious beliefs and values, appeared explicitly among SMEs in Kenya, whereas it appeared implicitly among SMEs in Alberta, Canada.

5.3.1.4 Empowerment.

Empowerment here means actions taken in providing psychological motivation as well as in imparting skills in needy people. Only one participant, an owner-manager, from Kenya cited empowerment as one of the motives for undertaking philanthropy. The presence of this sub-theme among SMEs in Kenya, and its absence among SMEs in Alberta, Canada, could be attributed to the relative levels of community needs in the two contexts. As a result, some of the SMEs in Kenya are thinking of providing lasting solutions to some of the societal needs and

challenges existing in where they operate. This involves going beyond dishing handouts (philanthropic donations) to offering employment opportunities to disadvantaged groups. In a nutshell, some of the SMEs are giving a hand up as well as a handout. In fact, this point is illuminated well by this owner-manager:

> Another reason is that I want people with disabilities not to see that they are unable to do things to help themselves. For example, I employ people with disabilities and this encourages other people with disabilities come here, and other places, looking for a job. In fact, I had an employee who was a deaf and he stayed with us for 4 good years. In fact, he was attracting customers because they liked to be served with this deaf employee; and really customers liked him very much. When other deaf people saw this, they used to get a lot of encouragement to the extent some will say "I will also start working" (Owner #11, Organization K).

5.3.1.5 Warm-glow effect.

Another sub-theme that comes up prevalently in this study is that of *warm-glow effect*. The term *warm-glow* was originally used by Andreoni (1989), an economist. Andreoni (1989) defined *warm-glow* as a situation in which "…people derive utility from the act of giving" (p. 1457). For this study, *warm-glow* is defined as the process of undertaking philanthropy with the aim of attaining happiness or creating happiness in the recipients. As a result, by alleviating social needs through giving, SMEs' owner-managers and employees create happiness among the beneficiaries and, in turn, they also (the donors) become happy.

The sub-theme of warm-glow effect appears pervasively in the narratives of the research participants. A total of 10 participants, six from Alberta, Canada and four from Kenya, have indicated that warm-glow is one of the factors that influences their philanthropic activities. Warm-glow effect is manifested in a number of forms such as *happiness, guilt avoidance, socializing, affinity for the recipients or recipients' actions, and role model*.

Happiness appears to be the most cited reason for undertaking philanthropy. However, the degree of happiness derived may vary from one individual to another since happiness is

something experienced emotionally and cognitively; it is something subjective (Veenhoven, 2000). In fact, Veenhoven (2000) defines *happiness* as "the degree to which someone evaluates positively the overall quality of his or her present 'life as a whole'" (p. 8). Nevertheless, looking at the participants' narratives, it becomes clear that happiness transcends all types of businesses, organizational hierarchies, and territorial boundaries. A total of eight participants, four from each context, have suggested that happiness derived from the process of giving influences them to undertake philanthropic activities. In fact, one owner-manager, from Alberta, Canada, captures this well:

> I guess the easiest motivation I keep saying is that it warms your heart because you can't describe when you see a smile on someone who is underprivileged or has a disease, or the family is going through grieving, and you are able to give comfort or help, financial or non-financial (Owner #5, Organization E).

Equally, an owner-manager, from Kenya, appears to be deriving happiness from giving. And here he goes:

> It is no fun you walking around with so much money in the pocket and other people having problems. Okay, you can't solve everybody's problem. But when you give something happens to you; you feel as if some burden has left your shoulder. I don't know but you feel something light in you whenever you give; I don't know how to express that… (Owner #10, Organization J).

Moreover, another owner-manager, from Kenya, shares similar views, "I will feel happy when I do something good to somebody even if it is a shirt…I feel happy when I give and somebody accepts it" (Owner #12, Organization L).

Happiness derived from philanthropy is not reserved only for the owner-managers, employees, too, experience it. In fact, one employee, from Alberta, Canada, illustrates this well:

> I founded an organization called "Cover the Need" project. And for me that was something I started a year ago and it was something that I did out of a personal need; it wasn't because I needed the food or I needed the clothes but because I needed the "soul-food," I needed volunteerism in my life. I was in a dark place and I needed something good to bring me out of the dark place and so giving back was a way I could do that… I

> was diagnosed with cancer a few years ago and with that comes depression and mental illness, and so I was just in a bad place, like I was in a state of depression and was in a really not good place. So, I needed something that would bring me out of that (Employee #2, Organization F).

Another employee, from Kenya, corroborates the views of the first employee by stating:

> The second thing is that some people are really poor to the extent that they don't have something to eat or somewhere to sleep, so I don't think somebody like me who has enough food, to the extent we have left-overs (surplus), will be at peace if I throw away the surplus food while there is somebody there who needs it. So, to me, the best thing to do is to give this food to the needy person so that he can get assisted and you feel happy as a donor… The fact that I feel at peace and happy when I give…and you feel you have really helped somebody; the person prays to God for you; the person feels happy; you see your assistance has been useful to the person; you feel at peace and happy because you can see your assistance has helped the person (Employee #4, Organization M).

Apart from the desire to attain happiness, this study reveals that SMEs undertake philanthropy in order to *avoid guilty feelings* that may result from failure to support a given initiative or cause. Although this may not directly translate into warm-glow for some, but the logic of the researcher is that the absence of guilty feelings is closer to the state of happiness than that of unhappiness. This sub-theme was mentioned by only one participant from Alberta, Canada. On this, the owner-manager says, "Another example is like business-for-profit that goes in the schools and gives books with CDs about fire safety and it is sponsored by the fire department so you feel guilty if you don't pay, if you don't make a donation" (Owner #1, Organization A).

Moreover, the narratives of the employees reveal that the need for *socializing* with fellow employees and the community appears to be one of the motivations for participating in philanthropy. Although not all socializing will create warm-glow, and even some may lead to the opposite outcome, there is a potential for employees to obtain a certain degree of warm-glow when they interact with people outside their normal work time. This phenomenon appears conspicuously in the narrative of one employee from Alberta, Canada. In this respect, the

employee explains, “I just feel like being able to spend quality time with my co-workers and friends outside of work…having fun. Or also giving other people enjoyment that is good for them…sharing experiences” (Employee #1, Organization G).

Another way in which warm-glow effect manifests is when individuals support certain recipients (or beneficiaries) because of the *affinity* they have for them or their *activities*. By supporting individuals and groups, or causes they like, it can be argued that donors are likely to get a certain degree of warm-glow. Therefore, when the participants were asked the question, “*What motivates you to undertake or participate in philanthropy?”* One of the participants explains, “It depends on the situation again or the group. There are some groups I would love to donate to or I refuse” (Owner #3, Organization C). Another participant also shared similar sentiments, “Like we love music we support the local musicians, so the Jazz and Blues festival here in Lethbridge we support them as a sponsor” (Owner #7, Organization G). It should be noted that the sub-theme of *affinity* appeared in the narratives of only two participants, both from Alberta, Canada.

Furthermore, some of the participants undertake philanthropy to serve as a positive *role model* for their children or to follow the footsteps of their parents. Thus, parents undertake philanthropy with the expectation that their children will follow their footsteps, by undertaking philanthropic activities, when they grow up. It is in this regard that one of the owner-managers explains, “I would like to show my children that you don’t live alone; and there is no blessing by buying yourself a Mercedes Benz but there is a blessing by giving a T-shirt to a needy person” (Owner #12, Organization L). The impact of undertaking philanthropy with the aim that one’s children will follow his/her footsteps can be seen in the narrative of another participant. This participant indicates that parental upbringing influences him to undertake philanthropy. On this,

the owner-manager explains, “Upbringing is what makes me to undertake charity. You know your parents teach you a lot, and I think if you listen to them some of their life philosophy is transferred over to you; some of them” (Owner #14, Organization P). Hence, the sub-theme of role model appeared in the narratives of two participants, one from Alberta, Canada and the other from Kenya.

On the whole, the theme of personal interests seems to be a manifestation of altruistic philanthropy since it is not focused on creating business benefits. As a result, SMEs in both Alberta, Canada and Kenya are mainly practising altruistic philanthropy.

5.3.2 Business interests.

Another theme that comes up as a significant driver of philanthropy among SMEs in both contexts is that of *business interests*, even though it is not as conspicuous and manifest as that of *personal interests*. Accordingly, there are three sub-themes under the theme of business interests including: *(1) image and reputation, (2) social license to operate (SLO), and (3) employee advantage.*

5.3.2.1 Image and reputation.

Image and reputation is where enterprises are undertaking philanthropy with the explicit intention of enhancing their credibility through positive public perception. This sub-theme also captures philanthropic actions that inadvertently enhance credibility and perception of a given organization; that is, enhanced image and reputation is an outcome rather than an intended goal. A systematic analysis of the two data sets indicates that some of the enterprises are using philanthropy to enhance their image and reputation among their stakeholders and the larger community. Since SMEs do not operate in isolation but within the society, it is understandable why some of them are focusing on creating and/or maintaining a favourable image. The sub-

theme of image and reputation emerged from the narratives of four enterprises, two in each context. More specifically, the sub-theme of *image and reputation* appears to surface as an intended goal among SMEs in Alberta, Canada and as an outcome of philanthropy among SMEs in Kenya. This variation might be attributed to the relative levels of philanthropic infrastructure between Canada and Kenya.

In this regard, one owner-manager, from Alberta, Canada says, "I think by getting yourself out there and helping them it, in turn, ends up helping your business as well—your name gets out there, you know people…it is just within that whole community, right" (Owner #3, Organization C). Another owner-manager, from Alberta, Canada explains, "Basically, kind of advertising tool… It is just a risk that we are taking…you know you give money to a charity or wherever, if we don't get anything back, it is just a risk. But we would like to advertise obviously" (Owner #2, Organization G).

Similarly, one owner-manager from Kenya highlights how philanthropy, at least indirectly, serves as a marketing tool for his organization:

> We might derive other benefits that are not direct to the operation but they are dividends which accrue as involving in CSR. That is, kind of a multiplier effect… it is basically a marketing tool. It also helps to improve the brand image of the company (Manager #2, Organization O).

5.3.2.2 Social license to operate (SLO).

Another sub-theme that is closely related to *image and reputation* is that of *social license to operate*. Social license to operate here refers to the existence of a mutually interdependent relationship between SMEs and the local community. As opposed to image and reputation, in which enterprises mainly strive for an intangible resource (favourable perception) which can in turn translate into tangible resources (increased sales), the sub-theme of social license is more comprehensive in the sense that the local community expects enterprises to carry out their core

business activities in line with their norms and expectations. In turn, the local community will provide both tangible and intangible resources to enterprises. In a nutshell, a relationship of "scratch my back, I'll scratch yours" exists between SMEs and the local community.

This relationship of mutual interdependence comes to light in the explanation of one of the owner-managers who notes that she prefers to purchase supplies from the local community and hire from the local community with the expectation that the local community will reciprocate and support her business. On this, the owner-manager says, "We feel if we support our community either through: purchasing locally; hiring locally and supporting locally that our community will support us. And this proved to be successful for us" (Owner #7, Organization G). Similarly, we observe another owner-manager who is supporting local community initiatives hoping that the local community will reciprocate when he needs their support. In this regard, this owner-manager, from Alberta, Canada explains:

> …sometimes we need the community and so we need to do something for the community, like a school, because another day anybody can get into a trouble may be some can help you, they can do something for you and that is why we donate to schools or somewhere else (Owner #4, Organization D).

Equally, SMEs in Kenya are supporting the local community with the expectation that they will be supported by the local community. In this respect, we observe that one of the enterprises is giving back to the local community for the support that they have provided to it.

> But basically the major motivating factor of any organization involving in philanthropic activities is basically to give back to the community. It is like appreciating: this community has given us land, they have given us peace they have supported us in terms of supplies. Imagine you are selling Sukuma Wiki and the local community does not sell "Sukuma Wiki" (Kale or Leaf cabbage) to you and that is what you are selling, your business will go down definitely (Manager #2, Organization O).

In the same vein, we encounter another enterprise that is supporting disadvantaged groups with the expectation that they will "guard" its property or provide information pertaining to property crime. On this, one of the owner-managers explains:

> For example, here there are some street boys who sleep outside, so if you are not giving them any help and it happens that there is a problem with your premises, including break-in or any other thing, then these guys may just watch these things happening without saying a word or providing information on what they saw. But if you are helping this people even through donating a plate of potato chips or dumplings, then definitely they will not allow these things to happen. Even if they don't have the power to confront the burglars or the thieves, they will give you information. So, I think the community acts as a protection as well. The people and the community you support will come to your aid when you are faced by challenges. And you know, you will not be on top every day because there will be some days in which things will be low, so if you can't help when things are good for you, then when things are low for you, no one will come to help you (Owner #9, Organization I).

5.3.2.3 Employee advantage.

Another sub-theme that features prominently is that of *employee advantage*. *Employee advantage* is the use of philanthropy to enhance employee satisfaction and retention as well as increase employee attraction and reduce employee turnover. Since employees live within the local community, arguably, they are privy to the magnitude of societal needs, which in turn may make them more empathetic to people in need. Consequently, employees may expect their owner-managers to play a role in alleviating local community needs. The expectation might be implied or expressed; the former may be more common than the latter due to power imbalance between employees and owner-managers (Dansereau Jr, Graen, & Haga, 1975; Ansari, Kee Mui Hung, & Aafaqi, 2007).

More specifically, the analysis of the data indicates that the number of SMEs that are aware of the impact of their philanthropic activities on their employees appears smaller. Of these, only one SME in Alberta, Canada seems to be aware of the role of philanthropy in employee recruitment, retention, and satisfaction. In this regard, one owner-manager remarks:

> So I think what actually will happen is that we will have a change of who is coming to apply, who is staying and why they are staying, I think it will actually fundamentally change the values system we have in place because the people that we have here that stay with us that do well, we feel a loss of a connection to our community and they won't stay (Owner #6, Organization F).

This owner-manger's view is corroborated by that of one employee, from Alberta, Canada who explains:

> That is one of the main reasons why I work here is because we do support the local community and we are involved in a lot of different things that help me learn and help me grow as a business person it teaches me a lot being able to do that. So if they were not willing to do that or not able to do that then it would be very disappointing and it would kind of make me really not wanna work here (Employee #1, Organization G).

On the other side, philanthropy appears to be having an impact on employee satisfaction and retention among SMEs in Kenya. Contrary to the findings of SMEs in Alberta, Canada, SMEs' owner-managers in Kenya appear to be unaware of the role philanthropy plays in employee retention and satisfaction. This might be explained by the social norm of philanthropy and the prevailing societal needs in Kenya—that is, owner-managers may underestimate the impact of philanthropy in enhancing employee morale and retention. On this, for instance, we encounter one employee who feels that one of the reasons why she continues working for her employer is that he is undertaking philanthropy. However, the owner-manager seemed unaware of the importance of philanthropy in enhancing employee morale, "Those who want to make donations do it without any encouragement from anybody. And I believe they know the importance of philanthropy" (Owner #13, Organization M). The employees notes:

> Another thing is that if you see this person is undertaking charity work and helping others, of course, you will continue working with him. In fact, you will put more effort in your work and you will work as if that business is yours. But if the employer is not undertaking philanthropic work, then you will not be happy working there; you are just there because you have no otherwise but if you see another job you will just go for it (Employee #4, Organization M).

In sum, a large majority (15) of SMEs in this study in both Alberta, Canada and Kenya seem to be unaware of the importance of philanthropy in enhancing employee morale and retention. This indicates that most of SMEs in this study are involved in altruistic (or traditional) philanthropy. Overall, the theme of business interests focuses mainly on legitimacy which is vital for most business enterprises, both large and small.

5.3.3 Planned giving versus emergent giving.

A key theme that surfaces from the narratives of both SMEs in Alberta, Canada and in Kenya is that of emergent giving. Emergent giving is where an enterprise undertakes philanthropy without having in place a deliberate strategy or with a minimal of deliberate strategy. I presume this definition has brought more questions than answers. In order to make things clear, I will consult Mintzberg and his colleagues (2005). First, it is evident that there is a contestation on the definition of the concept strategy among strategy scholars (Mintzberg, Ahlstrand, & Lampel, 2005). Acknowledging this challenge, Mintzberg and coleagues (2005) conclude that there are five definitions of strategy, or what they called the "five Ps of strategy" (Mintzberg et al., 2005). As a result, strategy can be defined as a (1) plan, (2) pattern, (3) position, (4) perspective, and (5) ploy (Mintzberg et al., 2005). For our case, we are interested in the first two Ps—plan and pattern—where the terms deliberate strategy and emergent strategy are rooted. Thus, deliberate strategy can be defined as a realized strategy that has been intended (or planned) for and it stems from the first definition of strategy, plan (Mintzberg et al., 2005). Emergent strategy, on the other hand, can be defined as a realized pattern (read strategy) that has not been intended (or planned) for (Mintzberg et al., 2005). In short, emergent strategy arises over time from a pattern of behaviour.

The prevalence of emergent strategy, or in other words the lack of a deliberate philanthropic strategy, is understandable. SMEs in this study are mainly practising traditional (or altruistic) philanthropy and hence most of them do not have formal policies and strategies to guide their philanthropic program, which means that a large majority of their philanthropic activities are based on an ad hoc decision-making process, or emergent strategy. As a result, SMEs owner-managers and employees may ground their giving decision on different things ranging from need, resource availability, relationship, to their feelings at that particular point in time. Subsequently, there are several sub-themes under emergent giving including: *(1) need-based giving, (2) resource-based giving, (3) gut feeling giving, and (4) collaboration-based giving.*

5.3.3.1 Need-based giving.

A major sub-theme that comes up under emergent giving is that of *need-based giving*. Need-based giving is where enterprises, or individuals, donate based on a request for a donation or on the awareness of a major societal need, or issue, such as floods, wildfires, drought and famine. The sub-theme of *need-based giving* appears ubiquitously in the narratives of SMEs in this study. A total of 10 participants, six from Kenya and five from Alberta, Canada, reported to be grounding their philanthropic decisions on awareness of a need. This seems logical since one cannot be expected to donate to something that he or she is not aware of. In this regard, one owner-manager, from Alberta, Canada demonstrates this sub-theme well:

> I deal with it as the moment arises kind of a scenario depending on what people are looking for. You know there are times obviously there are fires in the mountains or floods you know I look at it on the need of it, what kind of position are we in to help and what can we do (Owner #3, Organization C).

Another owner-manager, from Alberta, Canada appears to be taking a proactive measure by staying informed on the needs of her local community. In this respect, the owner-manager elaborates:

> By paying attention to the news, watch the news, pay attention to what the heck is going on…We are very in tuned with what is happening in the city of Lethbridge that we need to support. If it is wildfires, it is flooding, if it is the time of the year…the extreme weather, then we focus on that sort of thing. We are very aware of the kind of the cycle that Lethbridge is in and then we dedicate a lot of our energy in to the immediate needs of what is happening (Owner #6, Organization F).

Since need-based giving transcends all boundaries, SMEs in Kenya are also employing it. On this, for instance, one manager explains, "Yes we do; however, not directly but indirectly. Indirectly in the sense that we don't go and look for those people who are looking for help those who come looking for help we help them" (Manager #1, Organization N). Similarly, another owner-manager is undertaking need-based giving. In fact, this owner-manager acknowledges her lack of a philanthropic strategy when she says, "I don't have any strategy. I help those who come but I don't give out cash" (Owner #11, Organization K).

A further analysis reveals that need-based giving is not restricted to the owner-managers only. Employees are also employing need-based giving approach. This is best captured in the comments of one of the employees: "…it pretty much depends on if anybody asks me to help them out or do something at that point in time I will, if I am able to. I am not really in a position to make a budget or set a plan on when I should donate things or what to do. I just kind of say Red Cross comes and asks me to donate …or anything like that" (Employee #1, Organization G).

5.3.3.2 Resource-based giving.

Closely related to need-based giving is the sub-theme of *resource-based giving.* It is common knowledge that for one to undertake philanthropy he or she should have access to resources—wealth, time, expertise, etc. This appears true for SMEs in both Alberta, Canada and

Kenya. As a result, a total of 15 participants, seven in Kenya and eight in Alberta, Canada, indicated that the amount of resources at their disposal will not only determine their decision to undertake philanthropy but also the amount of philanthropic activities to carry out at a given time. One owner-manager from Alberta, Canada, for example, illustrates well the perceived effect of resources on philanthropy. This owner-manager first points out that her philanthropic activities vary with the amount of resources at her possession. Therefore, if she thinks she does not have enough resources to undertake philanthropy, she will simply not undertake it. In this respect, the owner-manager explains:

> It just depends what kind of state we are in…we are gonna always donate something; it is just a matter of what we can and how much we can. But again my priority is my business, I am not gonna put my business in jeopardy just so that I can look good in the community for supporting the community that is just not in my mindset of business (Owner #3, Organization C).

Likewise, another manager, from Kenya, underscores how resources dictate their decision to undertake philanthropic activities or not. The owner-manager clarifies:

> There is no basically a format that we usually use to select but based on the need of the request and the availability of resources. So, we don't have criteria, but the factors that constrain giving are what we consider. Basically it is the availability of the resources that determines the give out (Manager #2, Organization O).

Further, some of the SMEs are attributing their lack of a deliberate philanthropic strategy to business cycles and fluctuations in the general economy. This means that the performance of the macro-economy is expected to have a significant impact on the financial performance of SMEs. In this regard, one manager, from Kenya, explains:

> It depends on …the prevailing business circumstance because you can say you will give a 1 million in January but when it comes January the season is low and you cannot obtain that much. By the end of the day the laid out structure will have no meaning or no impact. So, we only emphasize on acting on the situation on the time it arises and the prevailing economic condition (Manager #1, Organization N).

Analysis of the data suggests that some of the participants appear to be strongly motivated to help disadvantaged members of the society, but resource constraint is not permitting them to do so. One owner-manager from Alberta, Canada describes this situation well:

> If I could continue doing philanthropy as a full-time job without having to run a business, I will do it in a heartbeat. It is the most satisfying and rewarding thing that you could do to anybody. But unfortunately…. if I won a Lotto, well then I will probably be doing even more so. But I still wouldn't do hand without money (Owner #5, Organization E).

Since resources may have a significant impact on philanthropy, employees, too, are also employing *resource-based giving strategy*. Arguably, employees could be employing resource-based giving approach relatively more than their employers since, in most cases, they have less financial resources than their employer. One of the employees illustrates this well:

> There a lot of things that can come up within a given period. Sometimes you face challenges; like this month my kid was not feeling well and I had to take him to hospital and I had to pay school fees, so my salary got exhausted in meeting these needs. I can barely contribute and hence I have to contribute just half of what was expected of me. This can be carried over until I get something in the next month. Because of this, you can't say I will donate this much every month. So, we give out what we have and we don't have a specific time; sometimes we give consecutively like, say, three months in small amounts (Employee #4, Organization M).

5.3.3.3 Gut feeling giving.

Alongside need-based giving and resource-based giving, SMEs are employing *gut feeling giving.* Gut feeling giving is the tendency of an enterprise, or an individual, to undertake philanthropic activities on the basis of what he or she thinks is appropriate at that point in time without any planning or (conscious) logical decision-making. This sub-theme is not as prevalent as the ones we have discussed above since only a total of nine participants mentioned it; however, it acts as one of the decision-making tools for SMEs with regard to philanthropy.

Gut *feeling giving* appeared relatively more (7 participants) among SMEs in Alberta, Canada compared to their counterparts (3 participants) in Kenya. To illustrate the application of

gut feeling approach among SMEs in Alberta, Canada, it is worth capturing the explanations provided by two owner-managers. The first owner-manager declares, "We give to what we feel is important; we give what we can. There are certain times of the year that we are capable of doing more and that is when we do" (Owner #3, Organization C) whereas the second owner-manager suggests, "…I think we probably would create one. I feel like the formal is the informal in our case, where we just say yes to everything" (Owner #6, Organization F).

A similar picture is painted by SMEs in Kenya. On this, for instance, one owner-manager states, "My giving is random and so I donate to those who walk in first" (Owner #8, Organization H), whereas another manager explains, "…in our case we operate on what we call impromptu because in a proper CSR where you are doing a budget is a major thing; it is a major thing" (Manager #2, Organization O).

5.3.3.4 Collaboration in giving.

Another sub-theme that surfaces from the participants' narratives is that of *collaboration in giving.* Collaboration in giving, here, is where SMEs ask for help from other SMEs, or other businesses, when faced with a situation that is beyond their means or capability in the process of carrying out philanthropy. This might be a little bit surprising to some of the people but it is important to first get SMEs' worldview on business competition before we look at how they collaborate in carrying out philanthropy.

As a consequence, although SMEs in Kenya indicated to collaborate with their fellow SMEs on business matters, there was no evidence of collaboration in undertaking philanthropy. Hence, the sub-theme of collaboration in giving was unique to SMEs in Alberta, Canada; and it showed up in the narratives of three participants. There are two possible explanations for this phenomena: One, the developed philanthropy infrastructure in Alberta, Canada might be

fostering collaboration among SMEs in Alberta, Canada; Two, due to the prevailing social norm of philanthropy in Kenya, it is possible that SMEs are taking for granted their philanthropic activities and hence they may not see the need to collaborate with others. Nonetheless, this sub-theme comes out vividly in the narratives of one owner-manager from Alberta, Canada, "…we really have a tight-knit community especially in downtown Lethbridge there are a lot of small independent restaurant owners, and we all communicate with each other, support each other, and share best practices, things like that. It is a hard business we want everybody to be successful" (Owner #7, Organization F). It is this kind of worldview that engenders collaboration in undertaking philanthropy as one owner-manager explains:

> You can't budget people in need …if I am concerned and there is something that comes to me that is important, I go to my friends and business and say 'Look, I am kind of capped here…but this is important how can we together' ...Chef Pamela, Dragon Pamela, across the street, my good friends at Dawn Lending Centre, my Insurance company, there is so many people I can go to in order to continue supporting. So it is very rare for me to say no (Owner #6, Organization F).

Similarly, another owner-manager describes how she persuaded her suppliers to take part in philanthropy: "…I went to the local businesses and asked them 'would you sell me your product at cost, without making any money, and cover any hard cost that you incurred, if there was a labour or something.' A lot of them did that and some of them even donated" (Owner #5, Organization E).

Despite the lack of a clear philanthropic strategy among the SMEs studied, one cannot conclude definitively that SMEs in Alberta, Canada and Kenya do not have any degree of a philanthropic strategy. In fact, a thorough analysis of the narratives reveals that some of them have a little bit of a "deliberate" strategy. This makes sense since "…few, if any, strategies are purely deliberate, just as few are purely emergent. One means no learning, the other means no control" (Mintzberg et al., 2005, p.11).

Accordingly, there are a few SMEs that have some sort of a philanthropic strategy. The length of these strategies can range from weekly, to quarterly, to annually. On this, for instance, the owner-manager of the oldest SME in this study explains:

> We don't have a strategy but on Fridays we have a plan. On Fridays, we set aside a certain amount of money such as Ksh. 600/700 and we donate to the needy people who come asking for help; we distribute this amount among the people who come until the allocated amount is finished (Owner #13, Organization M).

Likewise, organization O, which is the largest (50 employees) and the second oldest (25 years) firm, has some kind of a quarterly strategy. Hence, the manager explains, "Us basically we may not have really a budget to work with but we always have in mind that like after every three months we are supposed to do this and this" (Manager #2, Organization O). In the same vein, the largest SME in Alberta, Canada appears to have a bit of a strategy. This point is illustrated by owner #7:

> We try to set up a budget every month and we ask people to bring their letters a month in advance, October will determine November, November will determine December. And then we keep everything and look at who we supported last year, we try to spread the love not just through the same organization every year. So there is a bit of strategy but it is not documented. We are just a small business (Owner #7, Organization G).

Furthermore, we have a relatively young (5 years) and small (8 employees) enterprise that has a bit of an annual strategy. On this, the owner-manager explains, "Here we do it from Ramadan to Ramadan. We give out ration to some of the needy people around and the employees. The ration can cost Ksh.15, 000 (CAN$200) per person" (Owner #9, Organization I).

On the whole, emergent giving strategy is more dominant than deliberate (or planned) giving strategy in the SMEs studied in Alberta, Canada and Kenya. However, this does not mean the complete absence of deliberate giving strategy since "The real world inevitably involves some thinking ahead as well as some adaptation en route" (Mintzberg et al., 2005, p.11). The

point remains that both SMEs in Alberta, Canada and Kenya are practising *altruistic philanthropy*.

5.3.4 Record keeping.

Record keeping looks at things such as (claimed) donation amount, donation frequency, donation period, and monitoring and evaluation of donations, and variation in recipients. It became evident that most of the SMEs in this study did not have at their fingertips the total amount of charitable donations they have undertaken in the last 12 months. The lack of proper record keeping among SMEs may be stemming from the type of philanthropy they are undertaking. In other words, altruistic philanthropy, which is the dominant type of philanthropy practised by SMEs in this study, seems not to incentivize SMEs to keep accurate record of their philanthropic activities. Consequently, at best, SMEs in this study had just a rough—percentage or monetary value—estimate of their philanthropic contributions; at worst, they had neither a percentage nor a monetary value estimate of their philanthropic contributions. In particular, two enterprises indicated to be donating around 3 to 5 percent of their annual net income, one enterprise provided a monetary value estimate, and the rest (13 enterprises) could not provide either. In this case, one owner-manager, from Alberta, Canada, explains:

> I give probably about $40,000 a year, which would be on our sales model that is about 3% to 3.5% of our revenue. But that is like the gift certificates, silent auction items, donations of stuff that is tangible stuff. The intangibles are going and speaking at Junior Achievement; going and driving around to the food boxes and bring food to the… I don't count that time…we don't need to quantify that (Owner #6, Organization F).

Another owner-manager, from Kenya, appears to have an estimate for just one day of the week, Friday in particular: "On Fridays, we set aside a certain amount of money such as Ksh. 600/700 (CAN$ 8/9) and we donate to the needy people who come asking for help" (Owner #13, Organization M).

With regard to *donation frequency*, again, we have mixed evidence; there are some enterprises that appear to have some kind of a plan and those that don't have. A systematic analysis of the two data sets reveals that a large majority (7) of SMEs in Alberta, Canada seem not to have a specific time period to donate. Two managers illustrate well the gamut of donation frequency in Alberta, Canada. Here, the first owner-manager clarifies, "No. I think it depends sometimes I donate in December, sometimes in June or July or whatever" (Owner #4, Organization D), whereas the second owner-manager explains, "…it is ongoing…we are giving away monthly…to different organizations" (Owner #7, Organization G). Notwithstanding this, it appears that there is a certain time of the year SMEs in Alberta, Canada donate more relative to other times of the year. Thus, some of the organizations tend to donate more around Christmas time, "Well, it definitely seems before Christmas there are more requests and in the summer where lots of organizations are doing golf tournaments. So like the Green Acre's Foundation, St. Michael's Foundation, we like to support them" (Owner #7, Organization G), others donate more in spring, "Spring/summer is the heaviest when everybody knocks your door asking for money" (Owner #1, Organization A), and still some donate more in winter, "I find in the winter I tend to look at more volunteerism, more giving back in those matters" (Employee #2, Organization F). From the above, we observe that there is a surge in philanthropic activities around Christmas time, in Alberta, Canada, and there could be several factors behind this, which can be summarized under the term *Christmas spirit*, defined as "expectations involving faith, family closeness, renewal of acquaintances (Christmas cards), and giving gifts to family, friends, and charity" (Jiobu & Knowles, 1974, p. 206). On the other hand, we observe heightened philanthropic activities in three seasons of the year, winter, spring, and summer. This may be attributed to temperature variations since it is in spring, a transition season, when the

temperatures start warming up in most parts of Canada signalling the coming of summer, with temperature ranging between 20 to 30 degrees Centigrade (Government of Canada, 2017b). As a result, there are more outdoor activities—such as sports, bicycling, camping, among others—during this time of the year relative to winter season (Bélanger, Gray-Donald, O'loughlin, Paradise, & Hanley, 2009); hence, it can be argued that the warm weather during spring and summer seasons provides non-profit organizations an opportunity to hold sports events to raise money for different causes. On the other hand, the winter is characterized by low temperatures, mostly below zero degrees Centigrade (Government of Canada, 2017b) and as a result the poor, in particular the homeless, are adversely affected during this time. This, in turn, may lead to increased philanthropic activities.

On the other side, we observe that SMEs in Kenya share some similarities with their counterparts in Alberta, Canada in that there are some that have a *specific time period to donate* and some who don't, but overall there are more (5) SMEs in Kenya with a specific time period to donate than in Alberta, Canada. As a result, some of the enterprises have a weekly, quarterly, or annual donation plans, but in between these periods it is highly likely for them to donate given the prevailing widespread poverty. In fact, it will not be an overstatement to conclude that most of SMEs in Kenya are involved in philanthropy, almost, on a daily-basis due to the high rate of poverty in Kenya (World Bank, 2016) which is evidenced by the large number of solicitors on the streets. To capture the gamut of donation times among SMEs in Kenya, it is worth listening to the narratives of two participants. In this regard, one participant, an owner-manager remarks, "With us since we are opened every day, everyday people are going to come and we are going to be giving and that keeps on going" (Owner #9, Organization I), whereas another participant, an employee, says:

> You know problems never end…people come all the time asking for help and so you cannot say I will donate this in this time. Sometimes you donate more; sometimes we give small money; other times I don't give anything because I have my own issues" (Employee #3, Organization K).

Despite the lack of consensus regarding specific time for undertaking philanthropy among SMEs in Kenya, a careful analysis of the data reveals that there are certain days of the week and certain months of the year in which SMEs in Kenya donate more relative to other times. In terms of the days of the week, it emerges that there is relatively heightened philanthropic activities on Friday and Sunday; one participant indicated to be regularly undertaking philanthropy on Fridays whereas another on Sundays. This might be attributed to the importance of these two days to Kenyans. Friday is considered a holy day by the Muslims. Sunday, on the other hand, is considered as a holy day by the Christians. This is captured well by two of the participants. First, one of the owner-managers says, "Yes while running our business we make donations, almost every day. Friday is a significant day in the week and so we donate a lot" (Owner #13, Organization M); whereas the second participant (an employee) says, "I take offering to church normally on Sundays" (Employee #3, Organization K). And in terms of the months of the year, we find that there are increased philanthropic activities in the months of December, January, and Ramadan (in the Islamic calendar). Two firms reported to be regularly donating in the months of December and January, whereas three firms indicated to be donating regularly in the month of Ramadan. There are two possible explanations for this phenomenon: First, the increase in philanthropic activities during these months is mainly driven by dominant religious beliefs in Kenya, Christianity and Islam. Although it did not come out explicitly, Christians might be undertaking more philanthropic activities in the month of December in which Christmas falls as Jiobu and Knowles (1974) observe, "The charitable gift giving norms associated with Christmas were assumed to grow stronger as Christmas Day drew nearer" (p.

205). In this regard, one owner-manager explains, “I have realized there are many beggars in the months of December and January and I don’t know may be it is because of hunger or not” (Owner #11, Organization K). On the other hand, the month of Ramadan is considered as a holy month by Muslims. In this month, Ramadan, Muslims fast from dawn to dusk and so “fasting, another of the cornerstones of Islam, also emphasises the key role of charity: fasting during the month of Ramadan reminds believers about the poor, who are not able to choose when they are able to fill their stomachs” (Borell & Gerdner, 2011, p. 969). In this regard, one-owner manager explains, “As Muslims, we like donating more during the month of Ramadan” (Owner #9, Organization I). Another reason for increased charitable donations in the months of December and January, among the SMEs in this study, could be due to improved business performance (or increased profitability) since there are more social activities that take place during the end (and beginning) of the year (Njoroge, 2017). This point can be captured well by one of the owner-managers, “In Diani, it is believed from September to February there is more income; and because this is the time when people are taking their children to school we try to donate more in December and January more than in June when we have what is called low-season here” (Owner #12, Organization L).

If we look at the degree of *monitoring and evaluation* done by SMEs regarding their donations, we observe that the majority of the firms in this study spend minimal effort, if not none. There could be a number of reasons to explain this situation including the lack of time and cultural values. At this point, it is appropriate to listen to what one of the owner-managers, from Alberta, Canada says when she was asked on whether she monitors and tracks her philanthropic activities. Her reply is, “Unfortunately that will take so much time, so we appreciate when they send us letters and they say what they used the money for but we don’t spend time reaching out

to them and saying: how did that go? What did you use the money for?" (Owner #7, Organization G). Apart from the lack of time to track donations, it appears cultural values are also playing a role here. In this regard, one of the managers, from Kenya, explains, "When you give out of your hand, you may not really want to…and again as I said, we discourage as much as possible cash donations. But for things like food, materials and other stuff, we don't need to do that major follow-up because philanthropy is *give and forget"* (Manager #2, Organization O). This "give-and-forget" phenomenon might be stemming from the Kenyan cultural values in which philanthropy is something not only recommended but expected (Muthuri & Gilbert, 2011). Further, in some faiths, in particular Islam, secret or anonymous giving is recommended in order to protect the feelings of the beneficiaries and to safeguard the donor from actions that may amount to boastfulness (Fauzia, 2008). And on this, one owner-manager, from Kenya, explains:

> We support mosques, madrassa, beggars, rehabilitation centres. May be there are other activities my partners do on their own and I don't know about because there are things our religion is teaching us that is we should do charity in such a way that what you give from one hand the other hand should not even know about it (Owner #9, Organization I).

Another aspect that is important to consider is whether SMEs in this study donate to the same charities over time or not. Analysis of the data indicates mixed evidence. Accordingly, we have one group of (6) SMEs that consider it is appropriate for them to donate to the same beneficiaries. There could be several reasons for donating to the same beneficiaries. One reason could be that the SMEs and the beneficiaries have a long-standing relationship in which they want to sustain; and the other reason could be that SMEs intend to empower the beneficiaries through their donations. One of the owner-managers elucidates this point:

> I think there is an importance of being consistent and these charities to be able to rely on your friendship, your guidance, and your generosity. So I do have some that I am very committed to and I think if that ever changes I will let them know… But again, I am happy to keep that and then grow it, and then grow it, and then grow it. No, I don't

> exchange people for other people instead I find a way to keep growing. I don't like …it is not a debit and credit transaction; it is like growth (Owner #6, Organization F).

On the other side, we have another group of (10) SMEs that prefer not to have consistent beneficiaries, if possible. To this group, their aim is to reach as many beneficiaries as possible over time. In this respect, one owner-manager explains, "…we keep everything and look at who we supported last year; we try to spread the love not just through the same organization every year" (Owner #7, Organization G).

Furthermore, a careful analysis of the two data sets suggests that while most (7) of SMEs in Alberta, Canada support (directly) organizations and (indirectly) individuals through organizations, the majority (8) of SMEs in Kenya donate directly to individuals as opposed to organizations. This does not mean that they are not supporting organizations (e.g., orphanages) that are seeking charity for their own use; rather, it means that they are rarely donating to organizations that act as an intermediary between the donor and the recipients. This may be attributed to the high levels of poverty in Kenya (Republic of Kenya, 2014); in other words, there are more people going directly to businesses soliciting for aid instead of going to non-profit organizations that act as an intermediary between business and the needy people. Another possible explanation is that non-profit organizations' infrastructure is relatively underdeveloped in Kenya compared to Canada. A third explanation could be that Kenyans have low trust for non-profit organizations due to opaqueness surrounding most of their activities (Herzlinger, 1996; Amutabi, 2013). The latter point will be discussed later in detail in the study. On this, for instance, one owner-manager clarifies, "I make a monthly donation of Ksh500 (CAN$6) for the purposes of paying Madrassa teachers…That is the only one. The rest of my donations go to beggars, travellers, and funeral fundraising" (Owner #8, Organization H).

5.3.5 Employee engagement in philanthropy.

The theme of *employee engagement* with regard to the philanthropic activities of their SME employers comes up repeatedly in the narratives of both SMEs in Alberta, Canada and Kenya. However, it is important to state that, due to challenges encountered in interviewing employees, only four employees from four different firms—two firms from Alberta, Canada and two others from Kenya—were interviewed; hence, the views of these employees are not representative of all the firms in this study.

Analysis of the data indicates that there is mixed evidence regarding the theme of employee engagement among the different enterprises. As a result, three types of employee engagement in a continuum ranging from *engagement*, *encouragement*, to *indifference* (no engagement/no discouragement) are emerging from this study. *Engagement* is where an enterprise is not only encouraging employees to participate in philanthropy, but also involving them in its philanthropic activities. It appears that enterprises that believe philanthropy is playing an important role in the attraction and retention of employees are more likely to encourage and involve employees in their philanthropic activities; in fact, some of them are providing paid-time volunteer hours to their employees, something that may be rare with many businesses. This type of employee involvement, *engagement*, in philanthropy can be viewed as a step toward engaging in, a certain degree of, *strategic philanthropy*. On the other hand, *encouragement* and *indifference* types of employee involvement in philanthropy can be considered as a manifestation of *traditional (or altruistic) philanthropy*.

Three firms—two in Alberta, Canada and one in Kenya—reported to be involving employees in their philanthropic activities. Consequently, from an *engagement* perspective, one owner-manager, from Alberta, Canada explains:

> I am really more … help them be aware of what I am doing and what "organization F" is supporting so I really make it clear what is it that we are in supportive and so that they are able to feel they are part of that and if they would like to do more they can come and say let me do more…So, nine out of ten times, I will pay my team for their time. So, I will say "I need 4 paid people, if 15 people wanna show up, great but the first 4 will be paid or whoever let me know who wants to work and who wants to volunteer. So, again, it is my responsibility to inform people what we are doing and to provide them an opportunity to participate but never to ask them you know to expect them to (Owner #6, Organization F).

Similarly, some of the SMEs in Kenya are encouraging and involving employees in their philanthropic activities. One manager illuminates this well:

> Yeah, as I said earlier, we incorporate them…Cash basically comes from contributions from the staff because the staff is also involved in the same. They give cash, they give donations in terms of clothing, shoes, and other stuff, that is whatever they have in excess and they don't need to use. And now the company gives out the products that we have. They might give food, give other products like and any other thing that we feel it will benefit the community (Manager #2, Organization O).

Additionally, it appears that some of the enterprises involving their employees in philanthropy are taking a *participatory approach*, at least according to one owner-manager. In this case, one owner-managers explains, "I have a Christmas party every year with my staff and I ask them 'what do we want to do for the community this year?' because may be one is close to somebody in need" (Owner #5, Organization E).

Alongside engagement, we have *encouragement* as the second type of employee engagement. *Encouragement* is where an organization is sensitizing employees on the importance of giving but it is not actively involving them in its philanthropic activities. Eight firms reported to be encouraging employees in undertaking philanthropy. One of the managers captures this sub-theme well:

> Of course yes but sometimes it depends with someone—the inner calling inside. It depends with the inner calling inside you because, by the end of the day, I may explain to you an idea and if you are not ready to marry that idea then it means that idea is not useful. So, it depends with the individual…So, this is something voluntary, if you wish to do it well and good, but we do encourage (Manager #1, Organization N).

In the same vein, we encounter another owner-manager who is encouraging employees to assist disadvantaged members of the community. In this respect, the owner-manager explains:

> Yeah, we do tell them; we do also advise like also everywhere when you have something you also need to look at someone lower than you. This is what we usually tell them whether they follow it or not is none of our business; I just pass the message (Owner #9, Organization I).

Nevertheless, it appears that some of the organizations that are only encouraging their employees, but not actively involving them in their philanthropic activities, may be implicitly involving their employees in their philanthropic activities. This is captured well by this owner-manager, "We have a donation box here; different people, including customers and employees, put their donations in this box" (Owner #13, Organization M). But remember when this question was posed, *"Do you encourage employees to donate to charities?"* to the same owner-manager, he replied, "Everyone has a choice. Those who want to make donations do it without any encouragement from anybody. I believe they know the importance of philanthropy" (Owner #13, Organization M).

Finally, we have *indifference* as the last type of 'employee engagement.' As the term suggests, *indifference* is where an organization is neither encouraging nor involving employees in its philanthropic activities. In other words, employees are not engaged in philanthropy but also they are not discouraged from undertaking it. Five firms seem to be indifferent regarding involving (or encouraging) employees in philanthropy. A further analysis indicates that enterprises under *indifference* type of employee engagement hold one or a combination of these three views: (a) employees are already engaging in philanthropy on their own and so there is no need to encourage them to participate; (b) employees may perceive the encouragement or involvement in employer's philanthropic activities as something expected or mandatory; and (c) that employees don't have the financial resources and time to commit to philanthropy. The first

two views could mean that SMEs are concerned about their employees and they do not to want to use leadership styles that may appear paternalistic; whereas the last view indicates that SMEs seem to be aware of the financial status of their employees and hence they may not want to add any further constraints on them. Accordingly, when the question *"Do you encourage employees to donate to charities?"* was put to one of the owner-managers, this is what he had to say:

> No, because they already do before they come to me for work. They are already volunteering. They are already doing that because it is a small community. That is what you do in a small community—different than a city. In a city you don't look at your neighbour, you just get into your car and go; when down the street you don't say hello or good morning to a stranger. But in a small community you do; it is a completely different environment (Owner #1, Organization A).

Another owner-manager was concerned of being misunderstood by his employees if he encouraged them to participate in his organization's philanthropic activities: "No, because I cannot ask my employees to donate. If I ask them, probably they will say OK the boss said. But I don't wanna do that. If some people wanna do it, they can ask me; if I ask them it will be a little bit different" (Owner #4, Organization D). On the other hand, we have another owner-manager who was concerned about the financial position of her employees: "I know it is tough for staff who have bills to pay and kids to feed. So, no I don't encourage it but I don't discourage it" (Owner #3, Organization C).

Regardless of whether SMEs in this study involve employees directly in their philanthropic activities or not, most of them agree on one thing: that the participation of employees in the philanthropic activities of their employers is their personal choice. This is captured well by two owner-managers. The first owner-manager declares "I tell them to help people but that is their choice" (Owner #11, Organization K), whereas the second one remarks, "So I encourage them, of course, but it is my role to inform people and not to ever expect somebody to do anything but to provide opportunity to participate" (Owner #6, Organization F).

Finally, the four employees interviewed reported to be undertaking different philanthropic activities—such as, monetary and in-kind donations—within and without their organizations.

5.3.6 Giving criteria.

Although most of the SMEs in this study do not have a deliberate philanthropic strategy, since they seem to be practising traditional (or altruistic) philanthropy, it appears that most of them have some form of *criteria* to determine whom to give or not. This is something plausible since we have finite resources to meet unlimited needs and wants; in fact, if we had infinite resources, then many disciplines including strategic management and economics would not have existed. An analysis of the two data sets reveals that SMEs are applying one, or a combination of more than one, of these criteria: *(1) first impression, (2) money stays within, (3) impact, (4) values congruency, (5) vulnerability level, and (6) first-come-first-give basis*. The former four criteria—*first impression, money-stays-within, impact, and values congruency*—are predominantly used by SMEs in Alberta, Canada, whereas the latter two—*vulnerability level and first-come-first-give basis*—are chiefly used by SMEs in Kenya. Subsequently, the criteria used by SMEs in Alberta, Canada will be discussed first, followed by the criteria used by SMEs in Kenya.

5.3.6.1 First impression.

A major conspicuous criteria, or sub-theme, used by SMEs in Alberta, Canada is that of *first impression*. Two owner-managers indicated to be employing the criterion of first impression. The lack of a deliberate philanthropic strategy may mean that SMEs could adopt any criteria that meets their need and has the potential to save them much needed time and energy; and, arguably, it may not matter whether it is a rational and objective criterion or not. As a

consequence, the first impression that the donor gets of the donation-seeker appears to be playing a major role in the decision to give or not. In this regard, one owner-manager explains:

> People just walk in and if they have a good sales pitch, it is community-oriented, it stays within the community, no problem with that… But I get right to the point. I can usually smell who is… because they are slick , when a person walks in slick with a presentation and acts like a salesperson, then right away they stand out. So that is what I ask…the key questions. But somebody walks in with just clothes on, and they are not slick with a sales pitch (Owner #1, Organization A).

5.3.6.2 Money-stays-within.

Apart from first impression, SMEs consider whether their donations will be used within their locality: *money-stays-within*. Only one owner-manager mentioned to be using this criterion. The use of *money-stays-within* criterion suggests that SMEs are directing their philanthropy towards addressing social needs and challenges within the local community. Although most of the organizations supported individuals, groups, and charities that are mostly based in Alberta, Canada, there was one instance in which one firm mentioned to have donated to an overseas country, "Last time I donated some money to China, China had an earthquake" (Owner #4, Organization D). Nonetheless, the criterion of *money-stays-within* comes out vividly in the explanations of one of the owner-managers:

> If the money I give stays within the community, I have no problem… If it is Christmas usually they are organizations that the money leaves the community…it does not stay or small percentage stays and the remainder leaves the community… Why would you give to organizations that take the money out of the community? (Owner #1, Organization A).

5.3.6.3 Impact.

Alongside first impression and money-stays-within, we have another criterion: *impact*. *Impact* is where an enterprise will ground its decision to donate on its potential results—that is, the overall number of people that will benefit. In other words, they will donate to initiatives and

organizations that are poised to have an impact on a larger number of people. Only one firm reported to be employing this criterion. On this, for example, one of the owner-managers states:

> We always look at: is it just helping a select group or is it helping a community? So, we will help schools overall but would help somebody's kids dance class? Probably not because it is very narrow, we want it to help our community as a whole… we will donate gift cards to smaller fundraisers for groups but we would like it to be a group that is helping the greater good like the Knights of Columbus, things like that (Owner #7, Organization G).

5.3.6.4 Values congruency.

Finally, we have those firms that analyze the initiatives and beneficiaries to support on the basis of their alignment with their personal values: *values congruency*. SMEs are mostly intrinsically driven in undertaking philanthropy and hence personal values are one of the intrinsic motivators. As a result, one of the owner-managers appeared reluctant to support initiatives and causes that run counter to her personal values. In this respect, the owner-manager elaborates:

> If it morally matches what I believe, then yes I will look into it. I have had organizations come that I know are not supportive of certain areas but we are very supportive of, so we will definitely not be involved in that kind of stuff that we know is something we don't wanna our name on (Owner #3, Organization C).

5.3.6.5 Vulnerability level.

Like their counterparts in Alberta, Canada, SMEs in Kenya have criteria to determine whom to donate to or not. A key criterion used by SMEs in Kenya is that of *vulnerability level*. *Vulnerability level*, as the term implies, can be defined as the "degree of susceptibility to the effects of events or shocks, of processes of change or of a combination of factors, including stresses, which is not sufficiently counterbalanced by the capacities to resist negative impacts in the medium to long term, and to maintain levels of overall well-being. Vulnerability is manifested as a limited or lessened ability to cope with potential or actual situations that may arise" (Pelling, 2003, p. 170). For this study, we are focusing on vulnerability that is related to

poverty and disability. Some of the vulnerabilities that SMEs in this study consider in their philanthropic decision-making include health condition, gender, and disability. For this reason, it appears that some of the SMEs are directing their philanthropic activities to those who need most. Five firms stated to be using the criterion of vulnerability level. This comes out clearly in the explanation of one of the owner-managers:

> First and foremost what we look at is whether the beggar is in proper health. Two, is the beggar a male or female? If it is a female, is she alone or with kids? If it is a male and if he is Ok there are those other things we usually look at because you can't give to every person who walks in here. We usually do give to those who are really in need like when you see a lady with two or three kids coming and she is asking for something and there is no way you can deny because looking at the children you feel mercy and sympathy; so, it is better giving that one than giving to a male who is healthy and he can fight for himself (Owner #9, Organization I).

5.3.6.6 First-come-first-give basis.

Finally, there are some SMEs who have adopted a simple decision-making process: *first-come-first-give basis*. The use of this criterion may be attributed to the issue of time poverty among SMEs (Graafland et al., 2003) and the large societal needs existing in Kenya (Kivuitu et al., 2005). As a result, five participants indicated to be using the criterion of first-come-first-give basis. One owner-manager illustrates this well, "We don't have criteria we just see somebody coming and he has that letter from the Chief and then we decide we are going to give him Ksh500; there is no particular criteria" (Owner #10, Organization J). In addition, some of the employees seem to be applying *first-come-first-give* criterion. In this respect, one of the employees explains, "Like the church that I go to and ICRH (International Centre for Reproductive Health) I donate to them whenever I have something. But when it comes to beggars, I donate to those who come when I have something…you know beggars are very many, you can't help all of them" (Employee #3, Organization K).

In brief, SMEs in this study are mainly practising altruistic philanthropy and they have some sort of criteria to enable them to decide whom and what cause to support since it is unlikely for them to satisfy all societal needs existing within their local communities. For this reason, Porter and Kramer (2006) conclude, "Corporations are not responsible for all the world's problems, nor do they have the resources to solve them all" (p. 14).

5.3.7 Beneficiaries.

Another theme that is important is that of *beneficiaries*. The following two tables illustrate some of the organizations in different areas supported by SMEs in Alberta, Canada and Kenya.

Table 7. Alberta, Canada: Donation Recipients

Category	Organization
Health-related	Run for the Cure, Breast Cancer Foundation, Foetal Alcohol Syndrome Disorder, Lethbridge Regional Hospital, Parkinson Association of Alberta, Multiple Sclerosis Society,
Vulnerable groups related	YWCA, YMCA, Feed the Need, Streets Alive, Bikers Against Child Abuse (BACA), Soup Sisters, Big Brothers Big Sisters
Education-related	Fort MacLeod, Coaldale, Lethbridge, Junior Achievement
Emergency-related	Waterton wildfires, Fort McMurray wildfires
Humane-related	Last Chance Cat Ranch, Waterton Pet Rescue Operation
Culture-related	Jazz and Blues Festival, Knights of Columbus, Devil's Coulee Dinosaur Heritage Museum
Sports-related	St. Michael's Golf tournament, Kids n Kops program
Faith-based	Salvation Army, Interfaith Food Bank

Source: Developed for this Study.

Table 8. Kenya: Donation Recipients.

Category	Organization/Individuals
Faith-based	Churches, Mosques, One Shilling Foundation.
Vulnerable-groups-related	Teen Watch, Kenya Rural Aid, Anfal Orphanage, Reach Out Centre Trust, disadvantaged people
Education-related	Schools in Mombasa, Kwale and Kilifi
Emergency-related	Drought and Famine, Fires, Floods.
Health-related	HIV/AIDS, ICRH (International Centre for Reproductive Health)
International	Rotary Club

Source: Developed for this Study.

A systematic analysis of the participants' narratives indicates that SMEs in this study are donating both to individuals as well as to organizations. By individuals, we mean needy people who are directly getting help, solicited or unsolicited, from businesses. By organizations, on the other hand, we mean both those organizations that are supporting needy individuals—either living in centres operated by these organizations or just walking in through the door—and those that are providing services to the public such as schools, churches, mosques, among others.

More specifically, it seems that the majority of SMEs in Alberta, Canada are directly supporting groups and organizations as opposed to individuals. There could be several reasons for this phenomenon as outlined previously. Nevertheless, compared to urban-based SMEs, rural-based SMEs appear to be supporting more individuals; this phenomenon appeared in one of the enterprises (organization A) operating in a rural location. One explanation for this might be that there are fewer charitable organizations in rural areas compared to urban areas. On the other hand, it appears that most of SMEs in Kenya are donating directly to individuals. There could be several explanations for this observation as outlined earlier.

Nonetheless, we observe that SMEs in this study appear to be supporting heterogeneous groups and organizations including: (1) health-related organizations, (2) vulnerable-groups-related organizations, (3) education-related organizations, (4) emergency-related organizations,

(5) animal-related (humane) organizations, (6) culture-related groups and organizations, (7) sports-related organizations, and (8) faith-based organizations. However, it is to be noted that the above groups and organizations are based on the synthesis of the narratives of the different SMEs, and hence in no way does it mean that every SME in this study supports all these groups

Although, generally SMEs in Alberta, Canada and Kenya are supporting five categories or organizations such as health-related, faith-based organizations, vulnerable groups, education-related organizations, and emergency-related organizations, an analysis of the data reveals that more SMEs in Alberta, Canada, seem to be supporting health-related organizations, vulnerable-groups-related organizations, and education-related organizations compared to faith-based organizations. This phenomenon might be explained by the priorities of the local communities in Alberta, Canada. Health is something that is valued not only by the local communities in Alberta but Canadians in general (Robertson, 1998; Sinha, 2015). Although, there is a universal health care system in Canada, there are health issues that are not covered by the Canadian Medicare (Angela, 2017); this could be the reason why private businesses are supporting health-related issues in Alberta, Canada. At the same time, there is a significant number of Canadians both unemployed and employed walking into the food banks—just in the month of March 2015, an average month in food bank use, 852, 137 (67, 443 people were from Alberta) residents of Canada visited food banks to get assistance—due to the high cost of living (Food Banks Canada, 2015). With this level of social need, then it is expected that private businesses, and in particular SMEs who are closer to the community, will support people in need. Furthermore, research (Universities Canada, 2017) indicates that Canadians, and Albertans in particular, value education and hence both the government and the citizenry are spending significant amount of money to support education. Business organizations, SMEs in particular, are also playing a role

in supporting education in Canada. Finally, the limited support provided to faith-based organizations can be attributed to the relative detachment of religion from business practices in Canada (Jukier & Woehrling, 2015; Fuller, 2018).

On the other hand, there are more SMEs in Kenya supporting faith-related, vulnerable-groups-related, and education-related organizations. This may be attributed to the nature of Kenyan businesses, and in particular SMEs (Dolan & Johnstone-Louis, 2009), where religion is not detached from business practices. At the same time, due to high levels of poverty, coupled with governance deficit (Muthuri & Gilbert, 2010) since the government is not providing sufficient social welfare assistance to cushion the "have-nots" (Otulana, Hearle, Attah, Merttens, & Wallin, 2016), SMEs are supporting disadvantaged groups and the local community through philanthropy. Moreover, SMEs seem to be playing a role in improving the educational infrastructure of their local communities. Finally, with the prevailing societal needs, it is understandable why sports-related and animal-related organizations did not feature in the narratives of SMEs in Kenya.

5.3.8 In-kind donations.

Overall, the theme of *in-kind donation(s)* surfaces more pervasively from both data sets. The prevalence of in-kind donations among SMEs may be attributed to resource constraints faced by SMEs and the prevailing societal needs in where SMEs operate. To get a picture of the extent of in-kind donations undertaken by SMEs and some of the underlying reasons for its prevalence, it may be worth capturing the explanations of one of the owner-managers:

> Usually in-kind. Very very seldom…I can't think of the last time that I had extra cash that you know I felt that I could donate it. No, it is hard enough trying to keep three of us under a salary. The business has been slow…you know I would like to be able to come in every day and then lose one employee, which would help, but I can't do that (Owner #14, Organization P).

*In-kind donation(*s) is an umbrella term that covers all non-cash donations related to a firm's business including "a firm's products, services, use of facilities, or managerial expertise" (Seifert et al., 2003, p. 196). For the purposes of this study, *in-kind donations* include things such as products, volunteer time, nomination programs, free space, construction and renovation, and capacity building. As a result, the theme of in-kind donation(s) has five sub-themes, including: *(a) products, (b) volunteerism, (c) capacity building, (d) free space, and (e) construction and renovation work.*

5.3.8.1 Product donation.

Among the different types of in-kind donations, *product donation* features dominantly in the narratives of the SMEs studied. All 16 firms reported to be donating products. There could be several explanations for this observation. One, the primary commodity that restaurants are selling is food, which is a basic need for human survival. As a result, it could be possible that many poor people who cannot afford to put food on their table go to restaurants as their first stop for help. Another explanation could be that since most SMEs are considered to have limited resources, and in particular financial resources (Beck & Demirguc-Kunt, 2006; Nichter & Goldmark, 2009), then donation of products appears to be convenient for them. A third explanation could be that the chances of using donated products for other purposes such as purchasing illicit drugs are lower compared to when money is donated. A final explanation could be that the recipients are not in a position to spend the donated money on their own; in other words, they have mental challenges. As a result, a review of the interview transcripts from Alberta, Canada reveals that all eight organizations donate products at one time or another. In fact, a good example of product donation can be found in the statements of one owner-manager, "We started Soup Sisters here in the city of Lethbridge and so Soup Sisters was housed here for 2 years where we made soup

every month for the local shelters" (Owner #6, Organization F). Similarly, another owner-manager explains, "if we have an event and if there is left-over food that we can't reuse in the restaurant we take to…Streets-Alive so that they can feed the homeless with it" (Owner #7, Organization G). Another in-kind philanthropic activity undertaken by the firms in this study is *nomination program*. That is, where the local community nominates people in need and the names of the nominees are passed to a restaurant owner. This activity is best captured in the statements of one owner-manager:

> I think something else that we have done, historically, over the time of Organization F, is that about twice a year now, I used to do it 4 times a year, we do a nominations program where the community will nominate people in need and they send those nominations directly to me. It could be someone who had a hard go, it is someone that...you know…it could be just that they can't afford to go for a great dinner or they haven't made time to go and do it. Anyway, we take these nominations, and we get 100s of them, and then we donate four-course dinner for two people, which is about $250 (Owner #6, Organization F).

In the same vein, SMEs in Kenya are donating one kind of a product or another at one point in time. Even though SMEs in Alberta, Canada are also donating products, an in-depth analysis of the two data sets reveals that the frequency that product donations have been mentioned within the individual data items is higher for (11) Kenya data relative to (9) Alberta, Canada data. This may be, in part, attributed to differences in societal needs between Alberta, Canada and Kenya. In other words, there is high food insecurity in Kenya relative to Alberta, Canada, which means that SMEs are donating food, raw and/or cooked, to the less endowed people. Another explanation could be that SMEs in Kenya may be facing the challenge of resource constraint relatively more than their counterparts in Alberta, Canada. Accordingly, one of the managers from Kenya explains:

> So, we emphasize on products like food; we give them other products like wheat flour, maize flour, for those who are affected by famine. But for the minor cases, there are those who have mental illness, we give them food because if you give them money they don't

> know how to spend that money; they don't know the meaning of money. So, we give them food; they eat and they go away (Manager #6, Organization N).

Another owner-manager openly states that she prefers donating products over money, "Mostly I give out products such as cooked or uncooked food. I normally go to the shop and buy things such as maize flour, wheat flour, and cooking oil and I give them out. In most cases I don't give out cash" (Owner #11, Organization K).

5.3.8.2 Volunteerism.

Aside from donating products, SMEs are engaged in *volunteerism*—that is, volunteer time. However, this dimension, volunteerism, of in-kind donations is less common compared to product donations for both contexts. This could be attributed to time poverty, which is a common phenomenon among SMEs (Lepoutre & Heene, 2006). In this regard, one manager puts it bluntly, "Time is a very minimal currency because, by the end of the day, we are in the private sector where we are focused and we have a busy schedule; so, sacrificing more time on these people is not worth that much" (Manager #1, Organization N). Nevertheless, SMEs in Alberta, Canada as well as their counterparts in Kenya are involved in volunteerism. A closer look of this sub-theme indicates that volunteerism is slightly more prevalent (8 vs. 6 participants) among SMEs in Alberta, Canada than those in Kenya. One explanation could be that formal volunteerism is more established in Canada than in Kenya and hence there are organizations that link potential volunteers to those who need; a good example here is "Volunteer Lethbridge" which links potential volunteers to organizations that need their services (Volunteer Lethbridge, 2018). Another explanation could be that many people in Kenya are involved in informal volunteerism, such as helping their neighbours or relatives, which they may not count as volunteer time. In this regard, one owner-manager, from Alberta, Canada describes how she volunteers her time and energy:

> I can't personally afford to write a cheque but I can organize and use my business and use my venue to help raise money for an organization, or a family, or someone in need. And so that is how I can give, I mean the last one we did was Southern Alberta Wildfires, fires in Waterton. So, we did sell an auction and we asked people if they had items to do for sale in auction and we stocked the place next door and we had silent auction and we had live music, and a lot of musicians donated their time. But when I look at that, I might have put an extra 40 hours that week, so that is my contribution (Owner #5, Organization E).

Similarly, we encounter another owner-manager who is undertaking substantial volunteer work:

> I give probably about $40,000 a year, which would be on our sales model that is about 3% to 3.5% of our revenue. But that is like the gift certificates, silent auction items, donations of stuff that is tangible stuff. The intangibles are: going and speaking at Junior Achievement; going and driving around to the food boxes and bring food to the… I don't count that time…we don't need to quantify that (Owner #6, Organization F).

Looking at SMEs in Kenya, also, shows that volunteerism is also prevalent. On this, for example, one owner-manager explains, "I am a committee member of an NGO called teen-watch, we watch the teens…what we do we sensitize youths against HIV/AIDS and drugs. So, we are trying to pull out youths from that kind of life" (Owner #12, Organization L). Another owner-manager declares, "I only do that when there is a function or there is environmental clean-up around the neighbourhood where all the people around take part. In these kinds of activities: I provide free drinking water and soda to some of the people for free" (Owner #11, Organization K). In a like manner, another owner-manager explains, "I give out cash; I give out food. Also if the opportunity arises, I volunteer my time like unblocking tunnels when it rains" (Owner #8, Organization H).

Although employees may have busy schedules, it appears that employees are also volunteering their time and energy. This is demonstrated well by these two employees, one from Alberta, Canada and another from Kenya. The first employee, from Alberta, Canada explains:

> This year I did the "Run for the Cure." So I was part of that as a volunteer to give back to the community, women that are, or generally people that are suffering through cancer, in particular breast cancer. So they needed people to volunteer and so I was there with Plum

> as an employee volunteering and we donated a whole bunch of food...We volunteer our time too; so our time, you know, whether it has value or not is left to…that is up to discussion (Employee #2, Organization F).

Whereas the second employee, from Kenya, explains:

> You know sometimes we get people who want to feed the orphanages so they come here and tell us we have this and this we have contributed from the society, we have our rice and everything, so what we need from you is to cook for us this food so that we can get to the orphanage. So, we cook for them, we take the food and we go there personally to feed the children… that is all, but if there is a place where volunteers are needed to prepare food for a certain function, I volunteer" (Employee #4, Organization M).

5.3.8.3 Capacity building.

Another sub-theme, under in-kind donations, that is worth of mentioning is *capacity building*. Capacity building here entails activities such as mentoring, advising, and training that are provided to different segments of the society. An analysis of the data shows that SMEs are providing capacity building to different categories of the community including students, youth, women, and business people. Overall, six firms reported to be engaging in capacity building initiatives; of these, five were from Kenya. This variation in the number of firms involved in capacity building initiatives might be associated with the relative levels of societal needs between Alberta, Canada and Kenya. Regarding capacity building, mentorship, for high school students, one owner-manager remarks:

> I am a mentor with Junior Achievement, which is a high school program that mentors high school girls… But I also worked with the Harbour House, so I was recognized as woman of distinction this last year and so I was awarded YWCA woman of distinction and you know I am looking for opportunities with them …I will be taking opportunities to do kind of mentoring women that are transitioning out of the shelters or women that are looking for career changes that need sort of some support from somebody to be a reference or to help them from a career-standpoint (Owner #6, Organization F).

Alongside capacity building for youth who are still in school, SMEs are also providing capacity building, training, for youth who are out of school to enhance their employability chances. One owner-manager describes his attempts to help the unemployed youth:

> You see that there is a guy looking for a job but he does not possess the skills to do that job so what I do is I interview him and assign one of my experienced employees to train him. So, I tell my employee "train this person so that he can search for a job elsewhere because I don't have a vacancy for him" (Owner #8, Organization H).

Apart from supporting the youth, SMEs are also providing capacity building, training, to women. One owner-manager explains how he provides financial management training to women groups:

> What I was doing was training women groups on something very new called "table banking." When one group stands and they are economically doing well, I jump to another group. Then I jump to another group, or even before I jump they come to me and they say "we can see the other group is doing very well and we hear that you are involved please can you come also to our group" (Owner #12, Organization L).

Finally, there are some SMEs that are providing capacity building, advisory services, to their fellow businesses, SMEs in particular. In this regard, one owner-manager explains:

> People come in and sometimes they need ideas. I have Television background and I used to do promotions, so if people come in and they ask me for ideas if they wanna do a fundraiser, you know what, I just share those ideas. It is good to share ideas, because why not? The more that we can all give and find out how it works, that is good (Owner #6, Organization F).

5.3.8.4 Space.

Organizations in this study are also providing *free space* to charity organizations and community groups that need a venue to conduct their activities. Five firms, three from Alberta, Canada and two from Kenya, reported to be providing free space for local community activities. However, one should be careful to conclude that those firms that have not done so are not willing. There could be many reasons ranging from lack of demand for a free space from the community and charity organizations to unavailability of space. Nonetheless, one owner-manager, from Alberta, Canada recounts how she has provided her space for the collection of donations:

> When Waterton had their fire so people didn't realize but a lot of the animals got evacuated. So, there was a rescue place in Waterton, and so they put a post on Facebook saying that kind of like cry for help... So, a previous staff member saw on Facebook and said "Hey, may be, we can just start collecting things here." Then I said "Hey, I am open 6 days a week from early morning until late at night, I could do it on the pool table or wherever." So, we jumped on board right away and said "Hey, let's just use our venue." We were lucky enough and that is why Lethbridge is such a community (Owner #5, Organization E).

Another owner-manager from Kenya indicates that he normally donates his space on Sundays, "This happens a lot mostly on Sundays. So groups come and say that we want to sit for a certain period and we will buy soda, tea, and other things, so please allow us to do our things here and we do allow them" (Owner #8, Organization H).

Nevertheless, there are those businesses that are not "lucky" in donating their space due to lack of requests. On this, one owner-manager explains:

> That one has not yet happened but there are organizations that are supporting the youths affected by the problem of drug around here; so, if they come and want to have their meetings, we may not charge for the venue but we will charge the food only since they are supporting our youths and the community (Owner #9, Organization I).

5.3.8.5 Construction and renovation.

Finally, we have the sub-theme of *construction and renovation*. That is, some SMEs are involved in the construction and renovation of places such as shelters and schools. Only two firms, one from each context, mentioned to be involved in construction and renovation work. One owner-manager from Alberta, Canada reports to be renovating homeless shelters, "We helped at the YWCA; we helped develop the 3rd floor which needed renovations. I don't know if you know the YWCA where we have the Harbour house where it is for women and children to go to who are in an abusive relationship" (Owner #5, Organization E). Similarly, another owner-manager from Kenya indicates to be supporting local schools:

> We tried to help a school…from the list they were giving us actually I went down the list and within 6 months we have solved all the issues. They didn't have stools for their new

> laboratory, so we gave them the stools; the classrooms, about 6 of them, did not have partitions, so we sealed the areas. They did not have storage place for books, so we made for them (Owner #10, Organization J).

5.3.9 Monetary donations.

Apart from in-kind donations, *monetary donation(s)* emerges as a major theme. Here, monetary donations include not only currency (money) but also any other medium of exchange except in-kind. In other words, it includes anything that can be converted into cash easily—liquid items—such as gift cards or gift certificates, etc. It should be noted that the majority (14) of SMEs in this study are donating a combination of money and in-kind. However, as expected, some enterprises are donating more of either money or in-kind. At the same time, an analysis of the two data sets reveals that money is the most commonly used medium of exchange in undertaking charitable donations in Kenya. The use of alternative payments, such as gift cards or gift certificates is extremely rare, at least according to the results of this study. On the other hand, both cash donations and alternatives to cash payments—such as gift certificates—are used in Alberta, Canada for carrying out philanthropy. Moving on, the explanation of one owner-manager, from Kenya, illustrates that the type of need may, partly, determine the type of donations SMEs provide to donation-seekers:

> We have a mixture of cash and food. Someone might also come here and say they have been suspended from school due to lack of tuition fees and so you have to give them cash because the schools don't take food but cash; in this case, you have to give them cash so that the child is taken back to school…Sometimes someone comes and says he is constructing a mosque and he is looking for donations to support this project, so we give out cash (Owner #9, Organization I).

With the scene set by owner #9, we encounter another owner-manager who is donating money obtained from recycling products, "…we donate all of our recycle money, all the money that we get back from bottle recycling which is several hundred dollars a month goes directly to *Cover The Need*" (Owner #6, Organization F). Moreover, there are some owner-managers who

prefer donating cash as opposed to in-kind. There could be several reasons for this: One, through cash donations, donors can get a receipt to claim charitable tax credits at the end of the year (Hossain & Lamb, 2015); Two, food banks may prefer cash to food donations since cash gives them the advantage to purchase bulk food at a discount (CBC , 2016); Three, beneficiaries may prefer cash because it gives them the opportunity to purchase the supplies that they need, or want, most; Finally, donors may find it convenient to donate cash because money is more portable than food. In this regard, one owner-manager thinks it is more convenient for him to give cash than in-kind:

> I think we do what we can do. Just like last time, I went to my kid's school and the school was organizing a donation for the Food Bank. Most people were donating food and then some people asked me why are you donating cash? Why are you not bringing food? I said "if you go out to buy food, you need to spend more time…but if I donate cash, I can save my time and they can get whatever they want (Owner #4, Organization D).

Another owner-manager seems to be donating cash, on a bi-weekly basis, to solicitors:

> When these people (beggars) are coming in…give me Ksh20, give me …; I picked 8 of them and I told them to come in the middle of the month and at the beginning of the month. That is Ksh500 at the beginning of the month and Ksh500 in the middle of the month (Owner #10, Organization J).

At the same time, we encounter another owner-manager who gives out cash mostly when donating to the church. Here, he explains, "In church, I am a church elder, so we give offerings; these offerings go very far to help the needy" (Owner #12, Organization L).

Apart from cash donations, there are some enterprises that are donating gift certificates. This is captured well by this owner-manager, "…we give gift certificates which is considered cash to a lot of the foundations and stuff" (Owner #3, Organization C).

5.3.10 Fundraising and sponsorship.

Alongside in-kind and monetary donations, we have the theme of *fundraising and sponsorships,* which features in the narratives of the participants, albeit not pervasively. Four

firms, three from Alberta, Canada and one from Kenya, reported to be involved in fundraising and/or sponsorship. The minimal evidence of this theme among SMEs in Kenya may be attributed to the relative young philanthropic infrastructure in Kenya.

Nevertheless, SMEs in Alberta, Canada are engaging in fundraising activities through multiple ways, including special dinner auction, silent auction of clothes and other items, holding draws, holding golf tournaments, and live music performance. Of these techniques, silent auction appears to be prominently used by two organizations. In this regard, one owner-manager reports to be employing a combination of two or more techniques including draws and live music performance:

> Another thing we are doing right now is that we have live music and open jams on Friday nights and Saturday nights. So, we got a new thing called "Jammin' for a Cause Close to Home," which is we choose a new charity or organization every month. So, last month of October we had BACA, which is Bikers against Child Abuse. So, we asked them if they could come and volunteer every Friday and every Saturday for the month of October to sell 50-50 tickets…So, even in October we were able to raise, like, CAN$ 1,680 for that was their portion some of the people that won tickets (Owner #5, Organization E).

The closest that SMEs in Kenya get to fundraising is when one owner-manager states, "The rest of my donations go to beggars, travellers, and funeral fundraising" (Owner #8, Organization H).

The second dimension, sponsorship, of this theme does not feature in many of the narratives. However, a systematic analysis of the narratives reveals that there are at least two SMEs in Alberta, Canada that are involved in sponsorship. These organizations are sponsoring sports groups. In this regard, one owner-manager mentions, "…So we do things like donate gift cards, donate foods to the Kids n Kops program every summer, we donate our time, and we do sponsor one athletic group" (Owner #3, Organization C).

5.3.11 Resource scarcity.

Another major theme that surfaces is that of *resource scarcity*. The results of this study suggest that the scope and depth of SMEs' philanthropy is limited by resource constraints. In particular, analysis of the data suggests that there are two key resources that are impacting philanthropy: *finance and time*.

5.3.11.1 Financial constraints.

Of these, financial constraint(s) appears to be a significant impediment to philanthropy. The amount of financial resources available to an organization depends on a number of factors but mainly profits (O'Hara, 2002). As a result, the amount of profits that an SME is registering may greatly influence the decision to undertake philanthropy or not, first. At the same time, profitability may also determine whether an SME will heighten its philanthropic activities or not. All participants reported that financial constraints impact their philanthropic activities. It is in this regard that one owner-manager, from Alberta, Canada explains: "If business is slower, it is hard to obviously give to the community and it is harder because you know they are struggling even more because they have less that they are getting. So, that is a challenging thing to deal with" (Owner #3, Organization C). Similarly, another owner-manager, from Kenya, thinks that he would have scaled up his philanthropic activities had he had more resources:

> One thing is that you want to help but you don't have the money. For example, you see a child who has passed very well in school and you want this child to continue with university education but you don't have something to give. And if you approach others on this issue, they will think that you are looking for ways to get money fraudulently (Owner #8, Organization H).

Financial constraints appear to be frustrating owner-managers. On this, for instance, one owner-manager laments, "…we are being taxed and our costs are increasing significantly through decisions from municipal, provincial and federal governments. That is affecting our

bottom-line significantly. And we have actually had to reduce the amount of philanthropy that we are doing right now" (Owner #7, Organization G); whereas another owner-manager grumbles, "I think what we should tell you is that for the past 10 years Diani has been very bad and so we have been surviving by the grace of God. This is the first December we have a semblance of business for the past10 years" (Owner #10, Organization J).

5.3.11.2 Time constraints.

Apart from finance, *time scarcity* is another major barrier to philanthropy. As we know, time is a precious and scarce resource many of us wish we could be in a position to control. It is the same for SMEs. In fact, time poverty among SMEs in this study appears to be more acute that it is affecting many aspects of philanthropy including the decision to donate or not. It is in this regard that one owner-manager explains:

> You know what I do…it actually goes back and affects my family because my family will say "wow! Where have you been working so much?" and then I will be like "wow, I was helping this event" and then they will say "so, you are helping these people and what about us?"…and so sometimes I need to fill my seats for paying-customers and if I don't then I can't pay the bills which means I can't give my time to do that…So, if someone says can you do a fundraiser now, I will say "no, let's do that in January." (Owner #5, Organization E).

Likewise, we observe a manager who appears to be lacking time to engage in volunteerism, "Time is a very minimal currency because, by the end of the day, we are in the private sector where we are focused and we have a busy schedule; so, sacrificing more time on these people is not worth that much" (Manager #1, Organization N). At the same time, we observe SMEs that appear to be lacking time for monitoring and evaluating the utilization of their donations: "Unfortunately that will take so much time, so we appreciate when they send us letters and they say what they used the money for but we don't spend time reaching out to them and saying: how did that go? What did you use the money for?" (Owner #7, Organization G).

As a final point, it appears that resource scarcity is not confined to owners and managers only but transcends to employees as well. In fact, employees may be feeling the heat more than the owner-managers, as these two employees explain. The first employee points out:

> There a lot of things that can come up within a given period; sometimes you face challenges, like this month my son was not feeling well and I had to take him to hospital and I had to pay school fees, so my salary got exhausted in meeting these needs as a result, I can barely contribute… (Employee #4, Organization M).

Whereas the second employee declares:

> I feel like sometimes it will get a little challenging just because you are adding on that extra volunteer time and extra work on top of your actual work schedule so you could get tired and fatigue, dizzy, and it just takes up a lot of extra time that you don't really sometimes have had or planned for (Employee #1, Organization G).

5.3.12 Volume of requests.

Another significant theme is that of *volume of requests*. SMEs in this study have pointed out that they are receiving overwhelming requests for donations. This can be attributed to the level of societal needs and challenges in where SMEs in this study operate. Four participants, one from Alberta, Canada and three from Kenya suggested to be receiving high volume of donation requests; perhaps, this indicates the relative levels of societal needs between Alberta, Canada and Kenya. In this regard, one owner-manager from Alberta, Canada laments:

> I get a lot of requests for community giving, so the biggest challenge is having to say no as much as we do...you know everybody that is coming to you for some sort of donation or request obviously needs it but I mean that would be the biggest challenge. And too many requests, there is just too many requests, right (Owner #6, Organization F).

In the same way, an owner-manager from Kenya complains, "You see it happens that several people will come asking for donations; so I may help the first one and tell the rest I am not in a position to help or I may tell them to come the next day" (Owner #8, Organization H). Likewise, another owner-manager from Kenya appears to be facing overwhelming request for contributions:

> There is also like you know when people come in and ask for food and then from 3 or 4 of them you just give it to one after you have like decided that I am going to give only to this one because truly this person is in need compared to the other one. And then the other one now starts shouting and says "Whom am I? I am also a needy person" (Owner #9, Organization I).

Equally, like their employers, employees appear to be encountering higher number of donation requests at one point in time. Since, in most cases, many employees get employed because they have limited wealth (Carree, Van Stel, Thurik, & Wennekers, 2002), one can understand how challenging this can be to employees. One employee recounts this, "Sometimes you want to help like ICRH but there is a church that wants some help and there is an organization that needs support" (Employee #3, Organization K).

5.3.13 Trust.

Apart from the challenges pertaining to resource constraints and volume of requests, *trust* surfaces as a major challenge in undertaking philanthropy. Trust here encompasses things such as legitimacy of donation requests, utilization of donations, and the perceived ultimate goal of donors. The theme of trust comes up in the narratives of both SMEs in Alberta, Canada and Kenya; however, more (7) SMEs in Kenya raised the issue of trust than in (3) Alberta, Canada. There are three potential reasons for this phenomenon. One, at the micro (firm) level, this study has shown that SMEs do not have a formal philanthropic program and hence they rarely track their philanthropic donations. At the same time, SMEs may not have the capacity to know or verify the background of each and every donation recipient/beneficiary, even though they may be residing in the same locality. On the other hand, recipients/beneficiaries may not have the capacity to know or even verify the background of every business that is donating to them. This situation may affect the perception of trust between SMEs and recipients/beneficiaries. Two, at the meso (community) level, differences in population size of the interview locations may

account for the variation in trust level, which in turn may explain the variation in trust level between SMEs in Alberta, Canada and Kenya. As a result, SMEs in Kenya were located in areas with a significantly large population compared to those in Alberta, Canada. Three, from a macro (country) level, differences in public perception of corruption between Canada and Kenya might explain variation in the degree of perceived trust between SMEs in Alberta, Canada and Kenya. In this case, based on corruption perception index (using a scale of 0 to 100, where 0 means highly corrupt and100 means very clean (Transparency International (TI), 2018), Kenya has a higher (28 out of 100) prevalence of corruption relative to Canada (82 out of 100).

As a consequence, SMEs may be facing an uphill task when it comes to distinguishing genuine needs from dubious needs. In other words, it appears that there are some people who are soliciting for donations as needy persons yet they are not, or they are needy but they are pretending to be disabled. On this, for instance, one owner-manager, from Alberta, Canada explains:

> …You got to make sure they are legitimate which is very very important. And you wanna make sure that who you are helping they have exhausted every possibility; so that they are not coming and you realize that they have a huge health benefit, or a big tax cheque coming in because that won't look very good (Owner #5, Organization E).

In the same vein, a manager from Kenya seems to be concerned about the legitimacy of donation requests from solicitors. In this regard, the manager describes one incident in which a solicitor was pretending to be blind:

> Philanthropy is the most basic and it is the most challenging, however. This is because by the end of the day you find that people who are seeking help from restaurants are the disabled people…I recall one case where someone came and he pretended to be disabled, he was blind not physically blind but what we call "pretending," so we gave him some cash and he went away. Later in the evening, as I was crossing the road, I saw the man crossing the road by himself. So, I was asking myself what is happening. Then the next day he came and I told him "I saw you crossing the road yesterday by yourself." And whenever you tell them the truth they don't argue they just turn away because they know already you have known the truth; so it is challenging (Manager #1, Organization N).

At the same time, it appears that there are people who are needy but when they are given a donation they end up using it for other purposes, such as purchasing of illicit drugs or using the donation mainly for administrative purposes of the organization instead of using it for the intended purposes. On this, one owner-manager from Kenya thinks that beneficiaries could be using contributions from donors to purchase illicit drugs:

> One of the problems is that some of the people who are asking for help are lying, they are not telling the truth, so you need to vet in order to know whether they are saying the truth or not. Some of these people are looking for cash to buy drugs. So, we don't help everyone but I have to verify those whom I am supporting; and in case I doubt, then I don't give. But if it is prepared food, at least someone will eat since you can confirm whether it has been utilized well or not (Owner #8, Organization H).

Similarly, another owner-manager, from Alberta, Canada thinks that non-profit organizations use most of donated contributions for administrative purposes instead of passing them to the needy people: "I would never ever give my two dollars away because 90% of the money you give goes to the CEO and all the executives, and 10% goes to the actual cause" (Owner #1, Organization A).

Consequently, the question of trust raises a *dilemma* for both individuals and businesses. Some businesses may invest in additional processes—such as screening and vetting the donation seekers—which may increase the cost of undertaking philanthropy. Other businesses might grapple with the question of whether to stop undertaking philanthropy all together or not. This situation is demonstrated well by this owner-manager:

> …now you keep asking yourself is this genuine? Is this not genuine? You want to support but now that thing keeps you in a dilemma; what do you do now? Do you help or you don't help? …Sometimes you misjudge and not give or not help that person because of those aspects that keep running around you. Today if someone comes with a paper and tells you that this person is really in need, we are supposed to pay Ksh. 2 million (CAN$25,000) for his hospitalization, can you help? You already want to help, let's say 1000 shillings (CAN$12.50), but that question keeps coming around: Do I give him or not? When I give him is he genuinely going to give that person or is he going to pocket it? (Owner #9, Organization I).

Overall, it appears that low—or absence of—trust is likely to have a negative impact on philanthropy generally. In fact, another owner-manager captures this well:

> Some of those asking for donations are lying. Those lying spoil for those who are genuine beggars and they also lower your motivations to help the needy people. For example, you donate Ksh20 to somebody claiming to be short of cash to buy medicine only for this person to buy drugs and this demotivates you (Owner #13, Organization M).

Until now we have been discussing trust from the donors' perspective, in this case SMEs, however, trust is dyadic. According to the research participants, it appears that beneficiaries have relatively low level of trust for donors. This is demonstrated in the narrative of one employee who runs a program to feed low-income people, "I would say as somebody who is doing *Cover the Need*, the community challenges. I have a lot of support but I also have people who challenge the organization in terms of its intention" (Employee #2, Organization F). Similarly, an owner-manager explains how they were perceived by a local community:

> We tried to help a school, Tawa girls, and we ended in trouble with the teachers that Rotary club members are devil-worshippers and …. There must be something we want. Local people don't understand how you can give without asking something in return...When we said we wanted to start a Rotaract club, a Rotaract is a junior Rotary club from secondary school level, they said now they are beginning to demand for their hearts (Owner #10, Organization J).

5.3.14 Cross-sector social partnerships (CSSPs).

A major theme that comes up repeatedly is the need for *cross-sector social partnerships (CSSPS). Cross-sector social partnerships* here refer to collaboration and coordination between business, non-profit organizations, and government in addressing social challenges. The analysis of the two data sets suggests that there is a relatively low degree of cooperation and coordination among the above three sectors. This may be an indication that government and non-profit organizations are giving SMEs less attention potentially due to their unawareness of the role SMEs are playing in addressing socio-economic issues. It could also mean that there is a general

paucity of coordination among the different sectors in addressing societal needs and challenges. A good example of this comes to light when firms perceive government regulations and policies, or other government interventions and practices that are not codified under the law, to be hindering their philanthropic activities. One manager, from Kenya, illustrates this well:

> Sometimes you might not go as far as you might want to because of (a) limitations in terms of resources; (b) another thing is basically controls from the government, although again I said, legal, legalities attached to philanthropy are not there but again when you hold those events, you need to get a permit for you to do a certain activity. So that itself is limiting (Manager #2, Organization O).

Lack of formal collaboration and coordination among the different sectors may cause societal needs and challenges to increase significantly to an extent it becomes difficult to alleviate them in the future. In this regard, some of the enterprises in this study believe that it is the responsibility of the government to address poverty. Deficiency of collaboration and coordination among the different sectors can be demonstrated well by one owner-manager from Kenya:

> The government should put the beggars in a centre and give them skills to get employment or to start a business. If there is no such a plan, this people will continue begging for the rest of their life. But, you know many of them don't like begging; due to lack of employability skills, they are forced to beg. You will see someone who has no any skill; he doesn't know where to get those skills and where to get employment (Owner #13, Organization M).

Other enterprises think that there is a need for collaboration between business and government, commonly referred to as "public-private partnership." One owner-manager, from Alberta, Canada illustrates this well:

> I guess from a personal standpoint if you saw it would be nice to see the city, the government may be, encourage or I don't wanna say "encourage small businesses" but make small businesses feel like they are doing their part too and may be who knows, you know, match what small businesses do or something that the community that had more money could match may be or help because it is hard for small businesses to give, there is not much to give, I can tell you that (Owner #3, Organization C).

Apart from the government, enterprises think that non-profit organizations should play a leading role in addressing societal challenges. The need for collaboration and coordination between business and the non-profit sector was echoed more (3) by SMEs in Kenya compared to their counterparts in (1) Alberta, Canada. In fact, some of the SMEs in Kenya identified the need for a third party organization that will undertake activities such as the identification and assessment of needy people, collection of donations from businesses, and distribution of donations to the needy. This appears to be a good suggestion but it does not mean that there is a shortage of non-profit organizations in Kenya (Brass, 2012); what it probably means is that there is a lack of coordination among the numerous organizations. This is illustrated well by one owner-manager:

> I personally think we should start opening up small organizations in certain areas where whoever is truly in need should visit. The organizations should verify whether that person is really in need or not. For other people it is like business…and we really want to help the community but getting genuine persons to help is not easy these days. So, if those organizations can be formed, then it will become easier for the local community to be helping around. They should kind of in each area open up something so that you get to know what is happening around that area: who is that, who is not that? Even if as a business you can't get directly to the needy people, these organizations can come and collect the donations and distribute to the needy people. This will ensure that those who are in need are helped because sometimes you misjudge and not give or not help that person (Owner #9, Organization I).

In conclusion, it appears that societal challenges can be addressed effectively and efficiently if the various sectors and entities collaborate and coordinate.

5.3.15 Awareness and communication.

Another theme that surfaces from the narratives of SMEs in this study is the need for *awareness and communication*. Arguably, raising awareness regarding the prevailing social problems and causes in a given context is the first step toward alleviating them. A systematic analysis of the narratives suggests that there is a need for carrying out awareness and

communication campaigns regarding the prevailing societal needs and how they can be addressed through joint philanthropy within and without the organizations. Four participants, two employees from Alberta, Canada and two owner-managers from Kenya, underscored the need for awareness and communication. Accordingly, the need for awareness and communication can be explained from a micro and macro perspective.

From a micro-level, the data suggests lack of effective communication regarding the philanthropic activities undertaken by the different organizations. As a consequence, employees may not be aware of the kind of philanthropic activities their organizations are undertaking and as a result they may end up not taking part, for they cannot take part in something they are not aware of. This can be termed as a disjuncture in SMEs' philanthropy. This is interesting since a number of studies (Bolton Committee, 1971; Nooteboom, 1994) have indicated that SMEs practice an informal management style, which fosters open communication between employers and employees. One possible explanation for this finding is that informal management style does not enhance the propagation of critical information. As a result, it is easier for the owner-manager to digress from what he/she planned to communicate with the employees, which in turn leads to failure to pass critical information. This could also be attributed to the lack of formalization of philanthropy and the practice of altruistic philanthropy among SMEs.

Accordingly, due to the lack of communication surrounding the philanthropic activities of her employer, one of the employees says:

> More communication…like if they were offered or asked about it more and if they were to communicate more with us in order so that we can know more about the different charities and stuff that would help a lot because a lot of us in the back probably don't know. Probably, 99% of all the charities we do or we did then may be a lot of us will actually be willing to put more in our own more towards it, so I feel like communication is huge (Employee #1, Organization G).

From a macro-level, some enterprises think that there is a need to undertake public awareness campaigns regarding the importance of philanthropy in addressing societal challenges. This may imply that some of the local populace may be taking for granted (or are unaware of) the gravity of social challenges—such as poverty—existing in their locality. In this regard, one manager explains, "As earlier indicated, philanthropy is based on one's heart. So may be the only thing that can enhance philanthropy is basically communication and awareness; creating awareness and how it is meant to benefit the organization and the community as well" (Manager #2, Organization O). Equally, another owner-manager thinks, "It is government and volunteers to do what I call 'civic education' that you need to help your neighbour" (Owner #12, Organization L).

5.3.16 Innovation in giving.

The last theme that comes up from the narratives of the participants is that of *innovation in giving*. Accordingly, the results suggest that some of the SMEs are aware that philanthropy has been undergoing transformation for some time in the sense that people are diversifying their philanthropic activities to include things, beyond monetary donations, such as product donations, volunteer time, and sharing expertise (Muirhead 1994; Sharfman, 1994). Hence, there is a possibility for SMEs to undertake philanthropic irrespective of the business cycles and the condition of the general economy. This could be realized if SMEs diversify their philanthropic activities by focusing on things that may not or may require less financial costs such as pro-bono services. However, the analysis of the data indicates that a large majority (15) of the SMEs are not involved in activities that can embed "creativity" in their philanthropic activities. Nonetheless, one of the firms from Alberta, Canada indicated to be employing innovative philanthropic activities. In this regard, the owner-manager elaborates:

…I think creative ways of how to give back. I think a lot of people will assume it is money and people will say to me "How are you everywhere, you are everywhere, you are everywhere, Organization F is everywhere" and I say "because I find a way to give back creatively"— recognizing the volunteers, $10 gift certificates, donating some food, donating my time, speaking at something; and so breaking the habit that it has to be money. So, I think that having a list of ways or creative ways restaurants, in particular, or businesses could give back that won't hurt you, I think that is vital (Owner #6, Organization F).

6 CHAPTER 6: APPLICATION OF THEORETICAL FOUNDATIONS

6.1 Introduction

This chapter illuminates the results in light of the theoretical foundations of the study, namely: ethic of care and social capital theory.

6.2 Application of Ethic of Care

The following themes will be discussed in light of ethic of care: personal interests, business interests, planned and emergent giving, record keeping, employee engagement in philanthropy, giving criteria, beneficiaries, in-kind donations, monetary donations, fundraising and sponsorship, resource scarcity, and volume of requests.

6.2.1 Personal interests.

Personal characteristics and interests of owner-managers and employees seem to have a significant influence in the philanthropic activities of SMEs in this study. This can be attributed to the nature of SMEs in that ownership and control are intertwined, unlike larger enterprises (Nooteboom, 1988; Spence, 2016). As a result, owner-managers have the discretion to carry out their business activities in conformity with their personal interests (Quinn, 1997; Spence, 2016). SMEs in this study appear to be influenced by personal characteristics and interests such as altruism, personal experience, religious beliefs and values, empowerment, and warm-glow.

Altruism is not only common to human beings but in the larger animal kingdom (De Waal, 2008). As a result, people are likely to be concerned about the plight of fellow human beings. More specifically, altruism might be tempered by the degree of proximity, geographical and/or social, existing between individuals or entities (Spence, 2016). Research has indicated that SMEs have closer geographical and social proximity to stakeholders such as “employees, small local competitors, suppliers, local community, family, and customers” (Spence, 2016, p.

35). For this reason, SMEs in this study seem to be concerned about the social needs and challenges that are prevailing in areas where they operate. Hence, it can be argued that SMEs in this study are giving care to those who need most, disadvantaged individuals within their local communities. This approach of directing aid to those we who need most, as opposed to those who can benefit the firms most, is in line with the ethic of care in the sense that care should focus "upon needs, rather than interests" (Liedtka, 1996, p. 196).

Concern for disadvantaged individuals appears to be reinforced if (potential) donors have undergone similar experience in the past or are aware of someone significant in their life (i.e., employer or employee) has undergone the same. Hence, it appears that there are two factors that are behind the intent to support disadvantaged people: empathy and personal relationships. The results of this study suggest that empathy influences participants' decision to support people undergoing challenging experiences such as cancer. However, there is a possibility that the need for maintaining personal relationships with significant others could be independently driving the decision to donate, or it could be interacting with empathy to influence the decision to donate. This finding is in conformity with the ethic of care since emotions (e.g., empathy) and particular relationships are important in the process of care giving (Spence, 2016).

Apart from experience and exposure to people in need, internalized religious beliefs and values appear to be driving philanthropy. Religions teach their followers the need to cater for people, beyond one's immediate family and relatives, such as the poor and the sick; hence, followers may undertake philanthropy to alleviate the sufferings of the needy in order to, eventually, create a good society (Ilchman et al., 1998). This finding is consistent with the ethic of care (Spence, 2016).

The ultimate goal of care-giving, in most cases, is to nurture individuals so that they can eventually become self-sufficient and fend for themselves; it is not about sustaining dependency (Liedtka, 1996). Accordingly, the results of this study suggest that only one SME, based in Kenya, appears to be motivated to undertake philanthropy by the need to empower the less endowed members of the society. However, the results also reveal that six SMEs in Kenya are involved in capacity building activities, which is a form of empowerment. Taken together, it can be argued that these firms are treating the root causes of societal needs and challenges by developing the skills and abilities of needy people while, at the same time, alleviating the adverse effects of their symptoms.

Finally, the results of this study show that the need for personal satisfaction seems to be motivating participants to undertake philanthropy. This suggests that caring is a mutually beneficial process in the sense that both the care-recipient and care-giver obtain some outcome, tangible or intangible. Tabensky (2017) sheds light on this point by asserting that "individual happiness cannot be separated from the overall happiness of the community within which individuals dwell" (p. 10). This result corresponds to the propositions of the ethic of care in that individuals should not only provide care to others but also care for themselves (i.e., self-care) (Liedtka, 1996: Spence, 2016).

6.2.2 Business interests.

First, it should be noted that caring is a dyadic process: it involves care-giving and care-receiving. This suggests that SMEs and those they are caring for—employees and the larger community—are mutually interdependent (Spence, 2016). The results of this study have shown that some of the SMEs feel that by undertaking philanthropy—and probably donating to causes

that employees support—they expect to enhance employee morale and retention, which can in turn translate into increased productivity and performance of their organizations.

SMEs also undertake philanthropy with the aim of developing and maintaining a good relationship with the local community. The importance of developing and maintaining a good relationship with the local community in the case of SMEs cannot be overemphasized since they are embedded in the local community (Spence, 2016). As a result, the results of this study suggest that a symbiotic relationship exists between SMEs and the local community. That is, SMEs undertake philanthropy to address the socio-economic needs of the local community with the expectation that the local community will reciprocate by providing them a favourable business environment. The existence of mutually interdependent relationship between SMEs and the local community is in concordance with the ethic of care and it resonates well with Liedtka's (1996) argument that "the business organization, conceived of as a 'community of mutual care,' would have a responsibility to care for those in proximity to them who have needs that they are especially well-suited, by their capability base, to fulfill, where giving such care does not act against their own needs" (p. 196).

6.2.3 Planned giving versus emergent giving.

The results of this study have pointed out that SMEs studied seem not to have a deliberate philanthropic strategy. This phenomenon may not go down well with some of the scholars in the field of strategic management, especially those who belong to the *planning* school of thought (Mintzberg et al., 2005). Nonetheless, from an ethic of care perspective, the lack of a deliberate philanthropic strategy is not a problem but an advantage in that owner-managers would have the opportunity to employ emotions such as sympathy, empathy, sensitivity, and responsiveness in their philanthropic practices (Spence, 2016). Consequently, the results of this study suggest that

it is relatively challenging to divorce emotions from the process of giving where the donor might be approached by people who have different needs in different degrees. This could mean that awareness of societal needs and challenges may trigger emotions of sympathy and empathy among owner-managers and employees, which in turn may result into the undertaking of philanthropic activities. Since different societal needs arise at different times, it may not be possible for SMEs to have a priori strategies to address each of them; hence, SMEs use emotional intelligence, a partisan approach, in deciding which societal needs to address at a given time (Spence, 2016).

However, while SMEs may have abundant reservoir of emotions, they may not have abundant resources to address all societal needs existing in their local communities. Hence, the decision to undertake philanthropy is partly hinged on the amount of resources an SME has at the time societal needs arise. The availability of resources determines the boundary of care (Liedtka, 1996). In other words, while proximity determines whom to care for (Spence, 2016), resource availability determines the extent one can care for another (Liedtka, 1996). This finding is consistent with the ethic of care and strikes a chord with Liedtka's (1996) term of *reach*, defined as "one's resources of time, skill, and goods, as well as by actual contact" (p. 196).

As a consequence, the results of this study suggest that some of the SMEs are collaborating in addressing societal needs and challenges. This makes sense since it may not be possible for a single entity, or SME, to address all the prevailing societal needs and challenges in a given location. As a result, camaraderie exists among SMEs not only in conducting their business activities but also in carrying out philanthropic activities. This sense of comradeship among SMEs can be attributed to the value SMEs attach to relationship with their stakeholders, including their business competitors (Spence, 2016). Moreover, the principle of aiming for

satisfactory profits as opposed to maximum profits (Fassin et al., 2011; Spence, 2016) could be playing a significant role in creating an atmosphere of collaboration among SMEs. Hence, Liedtka's (1996) proposition on business competition may illuminate well business practices among SMEs: "a purposeful firm strategy focuses on excellence in meeting its goals, not beating the competition…The circle of care, as drawn here, would place competitors within the justice realm, employees within the realm of care." (p. 193-196).

6.2.4 Record keeping.

SMEs in this study seem not to focus on keeping record of their philanthropic activities. As a result, it may not be possible for SMEs to know the magnitude of their philanthropic contributions in terms of a percentage—or a dollar value—of their net income. Moreover, the results indicate that the majority (10) of SMEs do not have a consistent list of beneficiaries since they intend to spread their contributions to a large number of individuals and organizations. This can be considered as an attempt to expand the circle of care. On the other hand, at least a third (6) of the SMEs prefer to have consistent beneficiaries. This can be seen as an attempt to deepen care.

On the whole, the dearth of record keeping of philanthropic activities among SMEs in this study seems to resonate with the ethic of care which emphasizes that entities should focus on meeting the needs of those they care for instead of focusing on their self-interest.

6.2.5 Employee engagement in philanthropy.

Although the results indicate that a small number (3) of SMEs are directly involving their employees in their philanthropic activities, it appears that these few SMEs are taking a participatory approach. That is, employees are involved in decision-making pertaining to the philanthropic activities of their employers. This is an indication of the existence of a flat

hierarchy in which employees are not only implementers of managerial decisions but are also playing a role in crafting those very decisions. Put differently, SMEs appear to be empowering their employees by involving them in philanthropic decision-making process; this is a sign of care (Liedtka, 1996; Spence, 2016).

Similarly, organizations that are not (or passively) involving employees in their philanthropic activities appear to be doing this out of concern for the well-being of employees. One explanation that comes up from the results of this study is that some of the SMEs are empathizing with the financial status of their employees. Hence, these SMEs think that actively engaging employees in their philanthropic activities, or even encouraging them to undertake philanthropy, may place more financial burden on employees. Another explanation concerns the perceived power differential existing between owner-managers and employees. That is, some of the owner-managers appear reluctant to request employees to undertake philanthropy and instead prefer that the decision to undertake philanthropy should come from employees themselves. In other words, employees have the autonomy to participate in the philanthropic activities of their employer or to undertake philanthropy outside the organization on their own. This suggests that SMEs are less hierarchical, which is consistent with the ethic of care (Liedtka, 1996; Spence, 2016).

6.2.6 Giving criteria.

In spite of SMEs in this study undertaking emergent philanthropy, the results of this study further suggest that they have some sort of criteria to ground their philanthropic decisions. While these criteria includes both objective—money-stays-within (same location), and first-come-first-give—and subjective—values congruency, impact, first impression, and vulnerability level—elements, a careful study of the results indicates that the latter are more widely used than

the former. Nonetheless, most of these criteria seem to be compatible with the ethic of care. First, money-stays-within criterion appears to be corresponding to the concept of *close proximity* in the sense that SMEs are channeling their philanthropic contributions to immediate stakeholders, the local community. Hence, identifying individuals residing, and organizations operating, in a given locality might be objective, but addressing the societal needs of a particular location appears to be a partisan approach. Second, grounding the decision to support donation-seekers on the first impression the donor makes on them is clearly a *partial approach*. Third, assessing the causes to donate to on the basis of their conformity with the values of the donor is also a *partisan approach*. Fourth, basing philanthropic contributions on the degree of outcome they will generate suggests that only those causes that the donor thinks will meet this criterion will be supported; this is a *partisan approach*. Finally, grounding philanthropic donations on the perceived level of vulnerability indicates that some donation-seekers will get help while others will not; this is also a *partisan approach* since it aims to support those who need most. Accordingly, the above indicates that different SMEs may be supporting different groups on the basis of one criterion, or a combination of several criteria, with the goal of helping these particular individuals and/or organizations. This *particularity* is a key feature of the ethic of care (Liedtka, 1996; Spence, 2016).

6.2.7 Beneficiaries.

The results of this study reveal that SMEs seem to be directing their philanthropic contributions to different groups and individuals. Consequently, SMEs appear to be supporting primarily the following groups and organizations: health-related organizations, vulnerable-groups-related organizations, education-related organizations, emergency-related organizations, animal-related organizations, culture-related groups and organizations, sports-related

organizations, and faith-based organizations. Of these, the top five categories supported by SMEs in both Alberta, Canada and Kenya are health-related, faith-based, vulnerable groups, education-related, and emergency-related organizations. As a consequence, the results of this study suggest that SMEs are providing care to those who need it. Care provided by SMEs includes tangible resources—money or products—and intangible resources—services such as training, mentoring, among others. In this case, we observe that the top two categories that appear to be receiving care from SMEs are health-related and faith-related. Since care should be given to those who need most (Liedtka, 1996), it appears that the sick are getting higher priority relative to other people in need. This is followed closely by faith-based organizations. SMEs could be supporting faith-based organizations with the expectation of receiving spiritual care. Spirituality can inject a sense of purpose and meaning in the lives of owner- managers and employees, which can in turn enhance the productivity and performance of SMEs. SMEs in this study are supporting disadvantaged groups such as the abled-poor and the disabled-poor through a combination of tangible and intangible contributions. Tangible resources are provided to alleviate immediate needs, whereas intangible resources are provided to develop the skills and capabilities of the disadvantaged groups. Similarly, SMEs are also supporting education-related activities, mostly schools. Schools provide education, mostly, to children and hence it appears that the research participants are motivated by the need to enhance the welfare of children. Finally, SMEs are supporting people afflicted by calamities such as fire, floods, drought and famine. Calamites may change people's condition—material-wise and/or health-wise—from independence to dependence. These people need urgent support and hence SMEs are giving them care.

6.2.8 In-kind donations.

In-kind donations appear to be the prevalent type of philanthropic activity undertaken by SMEs in this study. While there could be numerous reasons as to why in-kind donations are the preferred type of philanthropic activity undertaken by SMEs, as described in chapter 5, it appears that there are two reasons that seem to be deeply rooted in the ethic of care. First, the results suggest that some of the participants are providing in-kind donations, instead of cash, to protect some of the needy people from further drug-abuse. This approach seems to be in conformity with the ethic of care in the sense that the goal of care-giving is to make the situation of the cared for better-off and not worse-off; in this regard, Liedtka (1996) remarks, “Caring's dual focus on the needs and development of the cared for would also bound the types of products and services offered, I believe. It would be difficult to argue that a caring organization could produce cigarettes…” (p. 197).

At the same time, the results show that some of the participants prefer to donate products (e.g., food) to those members of the society who have mental illness. The logic of the participants is that people with mental illness may not be in a “good position” to spend cash, so it is better to give them table-ready food. This suggests that the participants are giving care to people affected by mental illness.

6.2.9 Monetary donations.

Further, the results indicate that there are some SMEs that are providing monetary contributions, or a combination of both in-kind and monetary donations. This approach can be useful in that it will give the beneficiaries the opportunity to purchase what they need, or want, most. Since the goal of caring is to nurture and develop the capabilities of the one cared for, providing monetary donations—to those who can use for their betterment—may suggest that the

beneficiaries are not powerless but people with dignity. This reverberates well with Liedtka's (1996) remarks, "to care means to respect the other's autonomy and to work to enhance the cared-for's ability to make his or her own choices well" (p. 184).

6.2.10 Fundraising and sponsorship.

Finally, there are some SMEs that are participating in fundraising events to support the needy people. One type of fundraising that is essential here is funeral fundraising. The results suggest that some of the SMEs are contributing to funeral fundraising events, especially those that are associated with relatives and friends of their employees. This can be seen as providing compassion to the employees for the loss of their loved ones; and hence it is a form of care. In this respect, Spence (2016) argues that "philanthropic generosity is desirable for employees, especially where the owner-manager may be persuaded to donate some money from the business to causes which the employee supports" (p. 40).

6.2.11 Resource scarcity.

The amount of resources that are at the disposal of a given enterprise will determine the boundary of its care giving process (Liedtka, 1996). This means that the process of care-giving is not permanent; it is a temporary measure intended to support individuals so that they can stand on their own feet (Liedtka, 1996). Hence, the scope and depth of care-giving is affected by the amount of resources the care-giver has access to and can expend on those who need care.

6.2.12 Volume of requests.

This study suggests that there is overwhelming number of people who need care in areas where SMEs operate. This situation may stretch SMEs' capacity to provide care to the limit. As a result, SMEs can give care only to a certain number of people at a certain degree, which means

caring beyond their reach may compromise their own well-being (Liedtka, 1996). In this case, Liedtka (1996) argues that:

> "…there must be clear boundaries around each individual's and each organization's responsibility to care. Such focus is necessary to avoid overwhelming the care-giver with responsibilities that exceed his or her emotional, intellectual, and physical capacity to care. This is where the creation of trusted collaborative networks can be essential in sup porting and extending the capacity of individual care-givers (Handy, 1994)" (p. 194).

6.3 Application of Social Capital Theory

Social capital theory will be used to explicate the following themes: trust, cross-sector social partnerships (CSSPs), awareness and communication, and innovation in giving.

6.3.1 Trust.

Existence of low level of trust between SMEs and the recipients appears to be posing a major challenge to the effectiveness and efficiency of SMEs' philanthropy. Trust is a vital feature that happens to be the foundation of relatively all social interactions including marriage and business (Morgan & Hunt, 1994). From a social capital perspective, trust becomes an essential resource for community development (Coleman, 1988). Trust can reduce the cost of transaction between different entities; in fact, trust can determine whether economic transactions between two, or more, entities will be carried out or not (Coleman, 1988).

The level of trust that exists within a given community depends on the level of organization and interconnectedness that is present; in turn, the level of organization is affected by the population size (urban or rural) and the extent of homogeneity existing among members of the community (Coleman, 1988). As a result, low level of trust existing between SMEs and recipients could be associated with the level of social organization existing in the local communities where SMEs in this study operate.

6.3.2 Cross-sector social partnerships (CSSPs).

The paucity of collaboration and coordination among the different sectors—business, nonprofit organizations, and government—that are attempting to address societal needs and challenges signifies the presence of one type of social capital and the absence of another. Closure social capital appears to be present since SMEs have indicated to be collaborating in conducting their business activities as well as in carrying out philanthropy; and the same could be happening in the nonprofit organizations and government agencies. This may hinder the sharing of information and knowledge that may be necessary for addressing societal needs and challenges among the different sectors. Put differently, each sector may have abundant closure social capital but lacking brokerage social capital (Burt, 2000). As a result, collaboration and coordination in addressing societal issues can be enhanced if some of the SMEs broker connections with stakeholders such as nonprofit organizations and government agencies. This is expected to mutually reinforce the skills and capabilities of each sector in tackling societal issues, which in turn can translate into alleviation of societal needs and challenges.

6.3.3 Awareness and communication.

The results of this study have indicated that there is a lack of effective communication regarding the philanthropic activities undertaken by SMEs as well as a lack of awareness on the prevailing societal needs and challenges on the part of the general public. While an SME may be considered as a closure network, which facilitates the flow of information (Coleman, 1988), it appears that lack of formal coordination of its philanthropic activities may reduce information flow and hence employees may have limited information pertaining to the philanthropic activities of their employer. On the other hand, the lack of awareness of societal needs and challenges among the public can be attributed to relatively poor social organization (Coleman,

1988). This situation may create disequilibrium in the supply and demand of philanthropic contributions within a given location. Accordingly, the effectiveness and efficiency of initiatives undertaken to address societal needs and challenges may depend on the level of social organization that is present in a given community (Coleman, 1988).

6.3.4 Innovation in giving.

Finally, there are two possible ways for enhancing innovation in philanthropy: closure networks and brokerage networks (Burt, 2000). In this case, SMEs can be considered as a closure network since they have more similarities compared to large enterprises (Bolton Committee, 1970). As a result, SMEs can enhance communication among themselves to identify and realize "value buried" in their group (Burt, 2000, p. 345). This means that SMEs will share information and knowledge pertaining to philanthropy. On the other hand, SMEs can enhance innovation by brokering connections with other stakeholders—such as large enterprises, nonprofit organizations, and government agencies—to add value to their philanthropic activities (Burt, 2000).

7 CHAPTER 7: DISCUSSION

7.1 Introduction

This chapter discusses the results of the study in relation to prior studies. The chapter comprises several sections including elements of philanthropy, execution of philanthropy, forces behind philanthropy, barriers to philanthropy, and boosting philanthropy.

7.2 Discussion

The purpose of this thesis study is to explore and understand the role of philanthropy in SMEs in Alberta, Canada and Kenya. Philanthropy, like many other social phenomena, appears to be affected by contextual factors such as cultural values and socio-economic conditions (Sharfman, 1994; Ilchman et al., 1998; Vives, 2006; Jamali & Neville, 2011; Cheruiyot & Tarus, 2015). Accordingly, from a cross-national perspective, Canada, in general, has a developed CSR and philanthropy infrastructure (Martin, 2002; Welford, 2005; Hikisch, 2010; Corporate Knights, 2016), whereas Kenya has a developing CSR and philanthropy infrastructure (Martin, 2002; Muthuri & Gilbert, 2011; Cheruiyot & Tarus, 2015; Moratis & Slaa, 2016). By having a developed CSR and philanthropy infrastructure, one may expect businesses, both large and small, in Canada to: have a formal philanthropic program with clear policies and strategies; undertake more of strategic and less of traditional philanthropy; involve employees more in their philanthropic activities; keep accurate record of their philanthropic activities; have more coordination with non-profits and government; and communicate their philanthropic activities regularly. On the other hand, by having a developing CSR and philanthropy infrastructure, one may expect SMEs in Kenya to: have less formalized philanthropic programs; undertake more of traditional philanthropy and less of strategic philanthropy; involve employees less in their philanthropic activities; have limited record of their philanthropic activities; have less

coordination with non-profits and government; and communicate their philanthropic activities seldom. Based on the above, and the increasing number of business-and-society scholars (Fox, 2004; Blowfield & Frynas, 2005; Idemudia, 2007, 2011) who believe that contextual factors affect philanthropy, it was important to underpin this study on the following research question: *What differences are there in SMEs' philanthropy in Alberta, Canada and Kenya?*

Nonetheless, the results of this study appear to defy the assumption that contextual factors lead to sharp differences in philanthropy of SMEs. Put differently, the results of this study reveal that SMEs in Alberta, Canada and Kenya have more similarities than differences in their philanthropy. This suggests that national contextual factors have less impact on how SMEs in both Alberta, Canada and Kenya conduct their philanthropy. This is a significant and interesting insight in the business-and-society discourse, and in particular with respect to SMEs. As a result, the results of this study trigger one major question: *Why is this so?* While there are no easy answers as to why SMEs in these two completely distinct contexts with different cultural values (Lipset 1986; Cheruiyot & Tarus, 2015) have more similarities than differences, one major explanation is that *organization size* matters in philanthropy (Quinn; 1997; Spence, 1999). This means that SMEs' philanthropy is different from that of their larger counterparts, even if they are located in (or come from) the same country. As a result, the results of this study show that the role philanthropy is playing in SMEs in Alberta, Canada seems to be different from that of their larger corporate kinsmen (Welford, 2005; Thorne et al., 2014). Equally, this study finds that the role philanthropy is playing in SMEs in Kenya appears to be different from that of their larger corporate relatives (Muthuri & Gilbert, 2010; Cheruiyot & Tarus, 2015). Consequently, the above discussion elicits another fundamental question: *What are the underlying causes that make SMEs' philanthropy different from that of their larger corporate cousins*? First, it must be

acknowledged that answers to this question are extremely important to the thesis that *organization size matters.* As a consequence, there are two major answers or explanations to this question: *(1) community embeddedness, and (2) legitimacy*. As described, one of the major characteristics of SMEs is that they are embedded in their local communities (H. Jenkins, 2006; Spence, 2016). This phenomenon of community embeddedness means that SMEs are privy to the societal needs and challenges of the local communities than larger enterprises (H. Jenkins, 2006; von Weltzien Hoivik & Melé, 2009); as a result, SMEs adopt a *caring approach* toward disadvantaged groups and the local community (von Weltzien Hoivik & Melé, 2009; Spence, 2016). On the other hand, SMEs rely on the local community for many aspects of their operations ranging from recruiting employees, sourcing raw materials and inputs, to selling products (Besser & Miller, 2000; H. Jenkins, 2006). As a consequence, even though SMEs seem to be undertaking philanthropic initiatives out of care for the disadvantaged people and the local community, the local community may be expecting them to provide additional support to local initiatives and causes for them to continue enjoying the support of the local community; that is, giving back to the community. This suggests that SMEs are supporting their local communities *partly because they care for them and partly because they need social legitimacy* (Besser & Miller, 2000; von Weltzien Hoivik & Melé, 2009; Spence, 2016). Put differently, a relationship of interdependence exists between SMEs and the local community (Liedtka, 1996; Spence, 2016). This is in line with the ethic of care framework which advocates for interdependence and preservation of relationships between groups and among individuals (Liedtka, 1996; Spence, 2016). As a result, the relationship that exists between SMEs and their local community can be summarized as one that is based on a "web of ongoing connections" lubricated by care (Liedtka, 1996, p. 182). Hence, it is not surprising for numerous studies to conclude that SMEs are more

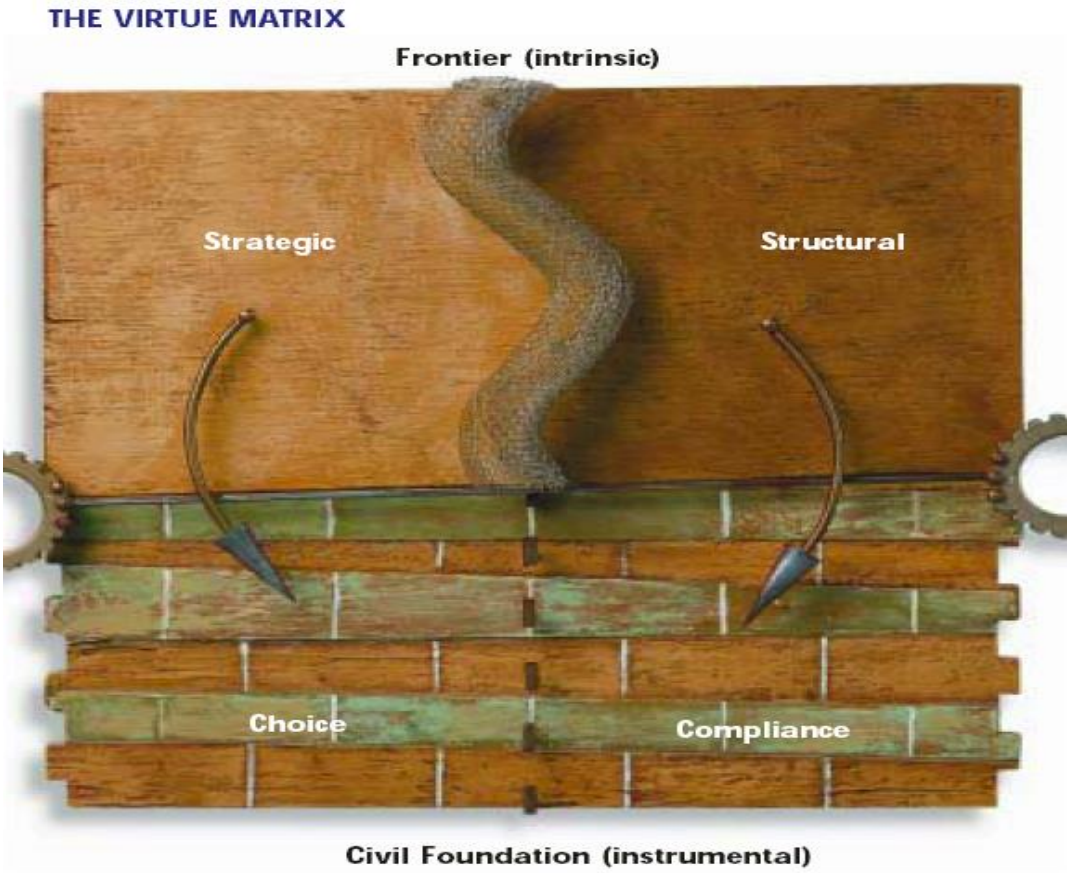
genuine and committed to undertaking philanthropy compared to large enterprises (Sarbutts, 2003; Burton & Goldsby, 2009; Jamali et al., 2017) and that they are mainly practising altruistic type of philanthropy (Thompson et al., 1993; Nielsen & Thomsen, 2009b).

From the foregoing, it can be said that the *North-South divide* on philanthropy dissipates when it comes to SMEs. In other words, SMEs' worldview appears to be similar regardless of their specific location on the world map (Spence, 2016). Accordingly, SMEs in general address issues pertaining to internal stakeholders (such as family and employees) and the local community (Castka et al., 2004; H. Jenkins, 2006). With regard to the local community, SMEs mainly prioritize issues such as supporting low income people, education, health, cultural activities, sports, among others (Vives, 2006; Jamali et al., 2009; Fenwick, 2010; Demuijnck & Ngnodjom, 2013; Choongo et al., 2017). However, due to contextual differences, the order of priorities may vary from one context to another in the sense that what is considered priority *#1* in context *A* may be priority *#2, or #5,* in context *B.* This example applies well to the results of this study in which health-related organizations, disadvantaged groups, and education-related organizations were the top three priorities for SMEs in Alberta, Canada, whereas faith-based organizations, disadvantaged groups, and education-related organizations were the top three priorities for SMEs in Kenya. At the same time, SMEs in Alberta, Canada gave faith-based organizations the least priority, whereas their counterparts in Kenya gave health-related organizations the least priority. But, at the end of the day, SMEs in Alberta, Canada and Kenya address more or less the same issues.

More importantly, differences in priorities between Alberta, Canada and Kenya may be attributed to differences in their *civil foundations*—that is, "customs, norms, laws and regulations" that facilitate socially responsible practices and enhance the bottom-line of firms

(Martin, 2002, p. 9). In other words, firms undertake, voluntarily or involuntarily, philanthropic activities for instrumental reasons (Martin, 2002). This point can be illustrated well by Martin's (2002) virtue matrix depicted below.

Figure 4: The Virtue Matrix



Source: Adopted from Martin(2002)

As shown above, there are two major motives that define and shape the behaviour of firms regarding philanthropy and social responsibility in general: (a) instrumental motive and (b) intrinsic motive. As a result, a large majority of philanthropic activities of business enterprises are driven by the need to create business value—that is, instrumental reasons—but they also end up creating social value. Hence, the civil foundation is formed by instrumentally driven activities. Further, instrumentally driven activities can be categorized into two: (a) choice or (b)

compliance rooted activities. As the terms imply, *choice rooted activities* are voluntary activities, underpinned by social norms and customs, undertaken by firms with the aim of creating business value through things such as enhanced image and reputation and customer patronage; whereas *compliance rooted activities* are mandatory activities, undergirded by laws and/or regulations, carried out by firms with the goal of creating business value by mitigating the risk of noncompliance with the existing laws and regulations (Martin, 2002). Hence, organizations that are attending to community needs because of instrumental reasons are operating on the civil foundation, the bottom two quadrants (Martin, 2002). On the other hand, there are business organizations that are attending to community needs because it is the "right thing to do" irrespective of the consequences (positive or negative) on their business; in other words, they are intrinsically motivated (Martin, 2002, p. 8). These activities can be further divided into those that fall under the *strategic frontier*, which are intended to creating business and social value, and those that reside in the *structural frontier*, which are intended to creating social value irrespective of the impact on the business (Martin, 2002). Before discussing the relevance of this framework to the results of this study, it is important to note four points. One, the two dimensions of the civil foundation are separated by a *dotted line* indicating that voluntary activities in the choice quadrant can *move* to the compliance quadrant but not the other way around. Two, as the *two arrows* imply, intrinsically motivated voluntary activities residing in the frontier quadrants may move down to the respective civil foundations; those in the strategic frontier will move down to the choice quadrant whereas those in the structural frontier will move down to the compliance quadrant. The former process is facilitated by the mechanism of *mimicry* in which firms operating in the choice quadrant "copy" the behaviour of those firms operating in the strategic frontier, whereas the latter is enabled by *government machinery*. Three, the *wavy*

line separating strategic and structural frontiers indicates that there are intrinsically motivated voluntary activities that are residing in the frontier section, which appear neither to fall under the strategic frontier nor under the structural frontier. Finally, the *two wheels* at the edge suggest that the civil foundation is not *static*—that is, it can be expanded and deepened or it can be made to contract and become shallow (Martin, 2002).

As a result, according to Martin's (2002) virtue matrix, Alberta, Canada has a strong and deeply rooted civil foundation, whereas Kenya has a weak and shallow one. The strength and depth of the civil foundation is affected by factors such as economic development and regulatory enforcement (Martin, 2002). Accordingly, Alberta, Canada has a robust economy as well as good regulatory enforcement (Posner, 1998; Gellatly & Richards, 2018). This milieu might act as an incentive for business organizations to provide societal needs that are not provided by the government while, at the same, enhancing their image and reputation; and in turn, expanding and deepening the civil foundation (Martin, 2002). On the other hand, Kenya has a young economy coupled with weak regulatory enforcement (Muthuri & Gilbert, 2010; Republic of Kenya, 2014). This environment impedes the development of a strong civil foundation; that is, business enterprises may not accrue benefits from taking strategic initiatives that are intended to create social and business value (Martin, 2002). Consequently, it can be argued that businesses in Kenya are taking initiatives that are creating social value only. Put differently, looking at Martin's (2002) virtue matrix, the frontier (intrinsic) quadrants, and in particular the structural frontier, characterizes the civil foundation of Kenya. This means that business enterprises in Kenya are intrinsically driven to create social benefits. However, due to lack of economic incentives for businesses operating in the structural frontier, it may be challenging for more businesses to create social value in this manner (Martin, 2002). Accordingly, differences in the

robustness of the civil foundation, performance of the economy and regulatory enforcement, may account for the differences in societal priorities between Alberta, Canada and Kenya. Thus, it may make sense to see businesses in Alberta, Canada to be focusing on what can be referred to as "software" issues—such as mentoring high school students—when it comes to supporting education-related organizations, whereas their Kenyan counterparts are focusing on "hardware" issues—such as providing desks and repairing classrooms.

Furthermore, variations in the philanthropic practices undertaken by firms might be explained by the social capital within a given social structure. As explained, there are two main types of social capital, namely, closure networks and brokerage networks (Coleman, 1988; Burt, 2000, 2001). Both of them are useful for tapping resources that can be used in enhancing the performance of different entities including individuals and business organizations (Coleman, 1988; Burt, 2000). Closure social capital is useful for realizing the resources that are within a particular group; in addition, closure social capital enhances trust as well as access to information among entities within a group (Coleman, 1988). As a result, closure networks can contribute to community development by linking donors to recipients and embedding trust. Thus, SMEs in Alberta, Canada and Kenya may be able to utilize closure networks in reaching needy people as well as tracking the use of their philanthropic contributions. However, the population of the closure network or the local community may impact the degree of trust and information flow that is available since it is challenging to inculcate trust in open networks (Coleman, 1988). On the other hand, brokerage networks can enhance the exchange of information between different closure networks, which in turn may enhance the performance of the different groups (Burt, 2000). As a consequence, based on the civil foundations of Alberta, Canada and Kenya (Martin, 2002), there is a potential that SMEs in Alberta, Canada are acquiring information

regarding philanthropic practices from other organizations including large enterprises and the non-profit sector. This may account for the relatively slight variations in the types of philanthropic activities undertaken by SMEs in Alberta, Canada and Kenya.

Nonetheless, the overarching finding of this study is that SMEs in Alberta, Canada as well as in Kenya are addressing more or less the same issues such as supporting the poor, the sick, people affected by natural disasters such as floods, fire, and drought. Generally, this means that SMEs in this study are intrinsically motivated to undertake philanthropy and hence they are operating in the frontier quadrants of Martin's (2002) virtue matrix. But, due to differences in the civil foundation between Alberta, Canada and Kenya, there is a potential for SMEs in Alberta, Canada to undertake, a certain degree, of philanthropy for instrumental reasons. Consequently, the results of this study will be discussed in light of previous studies. Hence, the following topics will be discussed in the sections that follow: *elements of philanthropy, execution of philanthropy, forces behind philanthropy, barriers to philanthropy, and boosting philanthropy*.

7.2.1 Elements of Philanthropy

Elements of philanthropy or the types of philanthropic activities undertaken by donors—be they individuals or business organizations—comprise things such as monetary donations, in-kind donations, fundraising, and sponsorship, among others. As opposed to large enterprises which donate mostly cash (Seifert et al., 2003; Clarke & Ayer, 2011; Bassett, 2013), SMEs in this study contributed mainly in-kind donations. This result is consistent with the results of Madden et al. (2006) and Forbes et al. (2018) who conclude that the majority of SMEs make in-kind donations and are reluctant to make monetary donations. Given the challenge of resource scarcity faced by most SMEs (Welsh & White, 1981; Graafland et al., 2003), it is understandable why SMEs prefer to donate in-kind compared to monetary donations as well as fundraising and

sponsorship. Another explanation, for the prevalence of in-kind donations could be attributed to the product type (i.e., food and drinks) these SMEs are offering and the type of beneficiaries (e.g., low income groups). In other words, food is a basic human need and although it is important to both the "haves" and have-nots," the "have-nots" may understand the importance of food more than the "haves." As a result, the low income people, especially the homeless, may prefer food donations as opposed to a few dollars or shillings which in some cases may not afford them a decent plate of food. Nevertheless, the results of this study are contrary to that of Sargeant and Stephenson (1997) as well as that of Schaper (2004). This inconsistency may be explained by the time lapse between these studies and this research. And as it is evident, the time difference between these studies and this research is approximately one and a half decade. As a result, since business practices are dynamic, it is possible that monetary donations were prevalent in the 20th century and early 2000s; however, since the 1980s many businesses were resorting to blend their monetary donations with in-kind donations (Muirhead, 1994). And since "noncash contributions are more cost-effective, better meet the needs of the recipient, and sometimes provide better recognition than a cash donation" (Cooper, 1996; quoted in Muirhead, 1994, p. 26), it seems logical and timely to see SMEs scaling up in-kind donations and scaling down monetary donations.

On the other hand, fundraising and sponsorship programs seem to be the least philanthropic activities undertaken by SMEs in this study. This is consistent with the extant literature on philanthropy (Hall et al., 2007; Clarke & Ayer, 2011) which indicates that fundraising and sponsorship are mainly practised by large enterprises. This is not surprising since sponsorship activities are driven by strategic motives (Polonsky & Speed, 2001). In fact, in most cases, sponsorship is based on the premise that for a firm to support a given recipient, "the

sponsoring firm acquires the right to promote an association with the recipient" (Polonsky & Speed, 2001, p. 1363). This explains why fundraising and sponsorship activities are less popular among SMEs in this study since they are practising altruistic philanthropy and "have no interest in turning their local and authentic practice into a forced marketing and branding exercise, leaving them with an artificial picture of who they are and strive to be in the future" (Nielsen & Thomsen, 2009, p. 83).

7.2.2 Execution of Philanthropy

After discussing the types of philanthropic activities undertaken by SMEs in this study, it is important to discuss how the above activities are executed. The results of this study indicate that SMEs have no formal deliberate strategy to guide their philanthropic activities. As a consequence, SMEs in this study are practising what can be described, in the language of strategy, as emergent giving (Mintzberg et al., 2005). This finding is in concordance with most of the extant literature on SMEs' philanthropy (Thompson et al., 1993; Sargeant & Thomsen, 1997). Although the lack of a deliberate philanthropic strategy is prevalent mainly among SMEs, it will not be unexpected to find large firms that do not have one (Bruch & Walter, 2005; Muthuri & Gilbert, 2010).

Accordingly, philanthropic decisions in SMEs in this study were based on several patterns, such as awareness of a need, resource availability, gut feeling, and collaboration with other SMEs. As a result, a key determinant of philanthropic giving among these SMEs is the awareness of a need. This makes sense since it may not be usual to expect individuals and business enterprise operators to know each and every person, group(s), and initiative that requires assistance. In fact, to underscore the relationship between awareness of a need and philanthropic giving, Mazzarol and Adam (1996, p. 2) argue that charitable giving "process is set

in motion by awareness of another person's need" (quoted in Polonsky et al., 2002, p. 70). Hence, the finding that SMEs in this study base their philanthropic giving on the awareness of a need is in congruence with the findings of Thompson et al. (1993) and Schaper (2004).

Apart from the awareness of a need, SMEs in this study are grounding their philanthropic activities on the amount of resources that they have at the time societal needs arise. Consequently, availability of slack (or discretionary) resources impacts philanthropic giving of individuals and business organizations and in particular SMEs since they are mostly characterized by resource scarcity (Welsh & White, 1981; Nichter & Goldmark, 2009). This result is in concert with the results of different studies that have investigated philanthropy in SMEs (Vives, 2006; Madden et al., 2006; Choongo et al, 2017).

Another inventory of SMEs' decision-making is gut feeling or what may also be referred to as seat-of-the-pants. This is not surprising given that SMEs in this study appear to be undertaking altruistic philanthropy. Moreover, as pointed out, SMEs are considered to care for the disadvantaged groups and local community (von Weltzien Hoivik & Melé, 2009; Spence, 2016), which may trigger emotions such as sympathy and empathy that may leave SMEs' owners and employees with little option but to support them. Further, this type of decision-making can save SMEs much needed time since they are known to face time poverty more often (Spence, 1999). This finding is in accord with the existing literature on SMEs (Nielsen & Thomsen, 2009a). In fact, Nielsen and Thomsen's (2009a) description of their results resonates well with the results of this study, "the way these companies manage their business is thus more or less by intuition, i.e. on a nonsystematic and ad hoc basis" (p. 89).

At the same time, the results of this study reveal that SMEs are collaborating with their fellow SMEs in the process of philanthropic giving. This is not something new or unique to

SMEs in Alberta, Canada and Kenya. As opposed to large enterprises that approach business competition with an aggressive mentality (Luehrman, 1990; Yu & Cannella Jr , 2007), SMEs appear to be less aggressive and have a sense of camaraderie (Spence et al., 2001; Spence, 2016). This sense of comradeship among SMEs can be attributed to the value SMEs attach to relationship with their stakeholders, including their business competitors (H. Jenkins, 2006; Spence, 2016). Moreover, collaboration between SMEs could be cemented by the principle of satisfactory profits, which is considered a major feature that distinguishes SMEs from large enterprises (Fassin et al., 2011; Spence, 2016). It is in this regard that Fassin and colleagues (2011) argue that "the small-business owner–manager is able to shape the corporate culture and to enact values other than profit" (p. 425). As a consequence, this result is in correspondence with the existing literature on SMEs and philanthropy (Baumann-Pauly et al., 013; Spence et al., 2001; Spence, 2016).

Despite the lack of a deliberate philanthropic strategy, the results of this study indicate that SMEs in both Alberta, Canada and Kenya have some form of criteria to guide their philanthropic activities. In other words, the criteria reify the emergent giving strategy, discussed above. This makes sense since it is arduous task for a single enterprise to solve all societal needs and challenges of a given population or location. As a consequence, the results indicate that SMEs in Alberta, Canada are using criteria such as first impression, money-stays-within, impact, and values congruency; whereas SMEs in Kenya are using vulnerability level and first-come-first-give basis. The variation in the criteria used by SMEs in Alberta, Canada and Kenya may be due to differences in the degrees of societal needs and priorities. As a result, due to significantly lower social needs in Alberta, Canada relative to Kenya (Hudson, 2013; Filan et al., 2015; World Bank, 2016), it is not surprising to see SMEs in Alberta, Canada are employing criteria such as

first impression, money-stays-within, impact, and values congruence, whereas their counterparts in Kenya are using vulnerability level, and first-come-first-give basis. This result is consistent with the extant literature on SMEs and philanthropy (Sargeant & Stephenson, 1997; H. Jenkins, 2006; Fenwick, 2010; Jamali & Neville, 2011; Spence, 2016; Choongo, 2017).

Apart from the lack of a formal deliberate strategy, this study finds that SMEs keep limited record, if not none, of their philanthropic activities. Consequently, a review of the extant literature on SMEs reveals that the phenomenon of poor or lack of record keeping is not something unique to SMEs in Alberta, Canada and Kenya (Welsh & White, 1981; Abor & Quartey, 2010). Further, the lack of record keeping may be exacerbated with regard to philanthropic activities since SMEs undertake philanthropy from an altruistic perspective (Nielsen & Thomsen, 2009b). At the same time, the lack of tracking philanthropic activities by SMEs in Kenya can also be reinforced by the local cultural values. That is, philanthropy is considered a social norm in Kenya and hence it may be taken for granted (Muthuri & Gilbert, 2010; Copeland-Carson, 2007; Cheruiyot & Tarus, 2015). In addition, anonymous or secret giving among certain faiths in particular Islam may augment the lack of tracking philanthropic activities (Fauzia, 2008). This finding concurs with that of Sargeant and Stephenson (1997) who conclude that "the majority of businesses presently do not look for any gain to accrue from their charitable support and therefore do not monitor the success of their relationships with the charity sector" (Sargeant & Stephenson, 1997, p. 64).

In spite of SMEs in this study keeping little record of their philanthropic activities, the results of this study indicate that some of the SMEs appear to have a specific time period to donate while others realize their frequency of donations increases in certain time periods. More specifically, it appears that the majority of SMEs in Alberta, Canada do not have a specific time

period to donate, but their donation frequency goes up during Christmas time, spring, summer, and winter seasons. This phenomenon can be attributed, on one hand, to Christmas spirit and variations in weather pattern, on the other. The surge in philanthropic activities during Christmas time may be attributed to religious beliefs and cultural traditions of the people of Alberta, Canada. On the other side, the rise in philanthropic activities during spring and summer could be attributed to increase in outdoor activities which provide a good opportunity for charities to raise funds (Taylor & Shanka, 2008). The winter conditions are known to affect severely the homeless people and hence more people and enterprises donate to support these people. This finding is consistent with the existing literature on philanthropic giving in Canada (Imagine Canada, 2014). On the other hand, the results indicate that more SMEs in Kenya have a specific time period to donate than their counterparts in Alberta, Canada. Accordingly, there is an increase in philanthropic activities on Fridays and Sundays as well as in December and Ramadan. This may be attributed to the role of religious beliefs and values in Kenya, which are not detached from business practices (Dolan & Johnstone-Louis, 2009). This finding is in line with the literature on philanthropy and religious beliefs (Borell & Gerdner, 2011; Jamali & Neville, 2011; Iraki, 2013).

Since SMEs comprise not only owners and managers but also employees, this study finds that most SMEs do not actively engage employees in their philanthropic activities. As a result, a large majority of the firms either encourage their employees to undertake philanthropy outside the organization or simply leave it to the employees themselves. This finding is in accord with that of Easwaramoorthy et al., (2006b) and D. Basil et al. (2011).

Nonetheless, the philanthropic process is dyadic in the sense that we have donors and recipients or beneficiaries. Until now, we have been discussing the former, donors, but it is also important to discuss the recipients of these donations. Accordingly, the results indicate that

SMEs in Alberta, Canada and Kenya are supporting both individuals and organizations. In particular, SMEs in Alberta, Canada appear to be supporting organizations directly and individuals indirectly through intermediary organizations. On the other hand, most of the SMEs in Kenya seem to be supporting individuals directly. This variation could be explained by several factors including the: relative societal needs and priorities in Alberta, Canada and Kenya; and the relative development of philanthropic infrastructure (Welford, 2005; D. Basil et al., 2011; Hudson, 2013; Cheruiyot & Tarus, 2015; World Bank, 2016). This result is consistent with surveys carried out in Canada by Imagine Canada which indicate that most businesses support organizations (Easwaramoorthy et al., 2006a; Hall et al., 2007; Clarke & Ayer, 2011) as well as one done in Kenya by Yetu (2016). Indeed, the Yetu (2016) survey shows that 93 percent of Kenyans donate to individuals relative to 64 percent for organizations. Moreover, we find that SMEs in this study are supporting varied groups and organizations ranging from health-related organizations, vulnerable-groups-related organizations, education-related organizations, emergency-related organizations, animal-related (humane) organizations, culture-related groups and organizations, sports-related organizations, to faith-based organizations. As expected, the order of priorities for SMEs in Alberta, Canada and Kenya is different even though they are all addressing more or less the same issues, as discussed earlier. Consequently, the results indicate that the top three organizations supported by SMEs in Alberta, Canada are health-related, vulnerable-groups-related, and education related organizations whereas faith-based organizations are on the tail-end. This observation could be attributed to either the degree of societal needs and/or the importance of those organizations to SMEs' owners, employees, and the people of Canada (Robertson, 1998; Sinha, 2015; Food Banks Canada, 2015; Angela, 2017; Universities Canada, 2017; Jukier & Woehrling, 2015; Fuller, 2018). This finding is in conformity with the

extant literature on philanthropy in Canada (Easwaramoorthy et al., 2006a; Hall et al., 2007; Clarke & Ayer, 2011). In contrast, the top three organizations supported by SMEs in Kenya are faith-based, vulnerable-groups-related, and education related organizations while sports and animal-related organizations did not even feature on the list. The same explanation as that given for Alberta, Canada applies here (Buchmann, 1999; Dolan & Johnstone-Louis, 2009; Otulana et al., 2016; Mutua, 2017). This finding supports the existing literature on philanthropic giving in Kenya (Yetu, 2016).

Overall, since "the structures and processes within which firms manage their philanthropy are expected to be indicative of how strategic this activity is within firms" (Brammer et al., 2006, p. 239), it may be safe to conclude that the lack of a formal deliberate strategy is indicative of the dominance of altruistic philanthropy among SMEs in general.

7.2.3 Forces behind Philanthropy

There are several factors that determine human behaviour and key among them is motivation (Ajzen, 1991; Michie, Van Stralen, & West, 2011). Indeed, motivation is important for philanthropy to thrive (Blum, 1998). Accordingly, the results of this study indicate that personal interests—such as altruism, personal experience, religious beliefs and values, empowering others, and warm-glow or personal satisfaction—are major drivers of philanthropy among SMEs in Alberta, Canada and Kenya. From SMEs' perspective, this finding is not something unexpected. Numerous studies on SMEs (Quinn, 1997; Fassin et al., 2011; Spence, 1999, 2007, 2016) have highlighted the significance of the personal characteristics of owner-mangers in shaping core business activities of SMEs. More importantly, the results of this study show that altruism seems to be at the forefront among the different dimensions of personal interests. As a result, SMEs in this study are supporting disadvantaged groups and the local

community, as noted before. One possible explanation why SMEs are supporting disadvantaged groups and the local community out of altruism is the principle of focusing on satisfactory profits as opposed to maximum profits (Fassin et al., 2011; Spence, 2016), as described before. This principle literally frees SMEs from the never ending goal of profit maximization, which is mainly associated with large and multinational enterprises (Svejnar & Smith, 1984; Hansen, Crosser, & Laufer, 1992). Moreover, since SMEs are embedded within the local community, there are high chances that they know the gravity of social needs and challenges faced by the local community and that (some of) the disadvantaged groups are not "faceless" people but people known to them. This, in turn, may induce what is commonly referred to as *identifiable victim effect*, defined as "peoples' tendency to preferentially give to identified versus anonymous victims of misfortune, and has been proposed to partly depend on affect" (Genevsky, Västfjäll, Slovic, & Knutson, 2013, p. 17188), which can translate into more philanthropic activities. As a consequence, due to the prevailing societal needs among the local communities (Hudson, 2013; World Bank, 2016), altruism appears to be the major force behind the philanthropic activities of these SMEs. This finding is consistent with the extant literature on philanthropy and SMEs (Sargeant & Stephenson, 1997; Vives, 2006; Jamali et al., 2009).

Apart from altruism, personal experience seems to be a major force behind philanthropy, especially among SMEs in Alberta, Canada. The presence of personal experience among SMEs in Alberta, Canada could be explained by the fact that three of the participants had experienced cancer in their lifetime. As a result, feelings of empathy with other people undergoing similar experience could trigger philanthropic activities. This finding is in correspondence with the findings of Radley and Kennedy (1995) as well as that of Fenwick (2010).

Alongside altruism and personal experience, religious beliefs and values of the owner-managers and employees appear to be a major force behind philanthropy among SMEs, in particular among SMEs in Kenya. However, religious beliefs and values did not appear explicitly as a driver of philanthropy among SMEs in Alberta, Canada. This could be attributed to the detachment of religion from business practices in Canada (Jukier & Woehrling, 2015; Fuller D. , 2018), but it may not mean that religious beliefs and values have no impact on philanthropy (Fuller D. , 2018). This finding is supported by the extant literature on philanthropy in Canada (Easwaramoorthy et al., 2006a; Clarke & Ayer, 2011). On the other hand, religious beliefs and values appear to be a major driver of philanthropy among SMEs in Kenya. Given the value most Kenyans attach to religion, this finding is not surprising (Dolan & Johnstone-Louis, 2009; Mutua, 2017). This means that religious values and business practices are intertwined (Dolan & Johnstone-Louis, 2009). This finding is consistent with the existing literature on business practices and religion in Kenya (Dolan & Johnstone-Louis, 2009). Taken together, religious beliefs and values appear to be driving philanthropy explicitly among SMEs in Kenya and implicitly among SMEs in Alberta, Canada, which is in correspondence with the literature on SMEs and philanthropy (Vives, 2006; Jamali et al., 2009; Amaeshi et al., 2016).

Another significant force behind philanthropy is the need to empower disadvantaged groups. As a result, some of the SMEs, especially those in Kenya, seem to be supporting individuals with the goal of enhancing their skills and self-esteem so that they can become independent. This appears to be a sound approach that is geared towards addressing some of the root causes of poverty. In fact, it resonates well with the ethic of care framework that underpins this study (Liedtka, 1996; Spence, 2016). This finding is in line with that of Madden et al. (2006) who found that SMEs were mentoring and providing work experience to disadvantaged groups.

Another dimension of personal interests that seems to have a significant impact on philanthropy is warm-glow effect or personal satisfaction. The results suggest that SMEs in Alberta, Canada as well as their counterparts in Kenya are undertaking philanthropy in order to derive personal satisfaction. The relationship between philanthropic giving and personal satisfaction or happiness has been studied by scholars for quite some time; and although there is no strong consensus among scholars, many indicate that charitable giving creates happiness for the donor (Anik, Aknin, Norton, & Dunn, 2009). Accordingly, the finding of this study is in concert with the findings of Jamali et al. (2008), Sen and Cowley (2013), and Forbes et al. (2018).

Other than personal interests, the results indicate the presence of relatively slight degree of business interests. This may not be surprising given that SMEs are embedded in the local community which means that a relationship of interdependence exists between them (Besser & Miller, 2000; H. Jenkins, 2006; Spence, 2016). Put differently, SMEs in this study are not only providing care to the local community but they are also receiving care from the local community (Liedtka, 1996; Spence, 2016). As a result, the need for a good image and reputation, social license to operate, and the need to enhance employee morale appear to be having some influence on the philanthropic practices of SMEs in both Alberta, Canada and Kenya. In particular, the need for image and reputation enhancement appears to be popular among SMEs in Alberta, Canada. One explanation, perhaps, for this is due to the existence of a developed philanthropy infrastructure in Alberta, Canada relative to Kenya (Hikisch, 2010; Cheruiyot & Tarus, 2015). On the other hand, the need for social legitimacy from the local community seems to be a significant force behind the philanthropic activities of SMEs in Alberta, Canada as well as in Kenya. This finding supports the existing literature on SMEs and philanthropy (Sanchez, 2000;

Hamann et al., 2005; Lepoutre & Heene, 2006). Finally, the results indicate that the need to enhance employee morale and satisfaction appears to have the least influence on the philanthropic practices of SMEs in this study; and in fact, it appears to have no influence among SMEs in Kenya. This finding is in line with the literature on SMEs and employee involvement in philanthropy (Easwaramoorthy et al., 2006b; D. Basil et al.; 2011).

Overall, *personal interest(s)* appears to be the dominant force behind the philanthropic practices of SMEs in this study. As a result, it would not be an overstatement to conclude that SMEs in Alberta, Canada and Kenya are undertaking *altruistic philanthropy*.

7.2.4 Barriers to Philanthropy

Like many other phenomena, SMEs in both Alberta, Canada and Kenya appear to be facing several challenges in the process of undertaking philanthropy. Of these, three stand out: resource scarcity, volume of requests, and trust. Generally, resource scarcity is a common challenge to SMEs (Welsh & White, 1981; Nichter & Goldmark, 2009) and it gets even amplified when it comes to undertaking philanthropy (Sargeant & Stephenson, 1997). More importantly, the results show that SMEs in both Alberta, Canada and Kenya seem to be experiencing both financial and time constraints. One explanation, perhaps, for financial constraints faced by SMEs is that they have limited access to financial facilities such as financing (Beck & Demirguc-Kunt, 2006). At the same time, SMEs are known to face cash flow problems more than their larger cousins (Welsh & White, 1981; Lepoutre & Heene, 2006) and hence their decision to donate may largely depend on the state of their cash flow. Further, since SMEs cannot afford to keep a relatively large number of employees (MacGregor & Vrazalic, 2004; Hammann et al., 2009), it means that the owner-managers and the few employees who are there may not have slack time to engage in philanthropic activities such as volunteerism (Spence,

1999; Lepoutre & Heene, 2006). As a result, the finding of this study is in concordance with the extant literature on SMEs and philanthropy (Thompson et al., 1993; Sargeant & Stephenson; 1997; Madden et al., 2006).

In spite of the resource constraints SMEs in this study encounter, it appears that they are also facing relatively overwhelming request for support from different groups of the society. One possible reason for this is that since SMEs are embedded in the local community (Bolton Committee, 1971; Spence, 2016), more people are knocking their doors asking for assistance. This could also be attributed to the relatively large societal needs and challenges existing where SMEs in Alberta, Canada and Kenya operate (Hudson, 2013; World Bank, 2016). Another reason could be that donation recipients are informing other donation seekers that a given enterprise usually provides charitable donations leading to a cycle of solicitation (Bekkers & Wiepking, 2011). This finding is consistent with that of Madden et al. (2006).

Finally, low level of trust between SMEs and donation recipients seems to be affecting negatively the philanthropic activities of SMEs in both Alberta, Canada and Kenya. This is not surprising since the extant literature on the wider philanthropy underscores the importance of trust in the process of philanthropy (Sargeant & Lee, 2004). In fact, Melendéz (2001) observes that "donors do not contribute to organizations they do not trust and about which they do not feel confident" (p. 121). Accordingly, the results indicate that the challenge of low trust appears to crop up more among SMEs in Kenya relative to those in Alberta, Canada. This situation could be attributed to differences in the level of public perception of corruption between the two contexts as well as variations in the population size of where SMEs in this study are located. Overall, this finding is consistent with the existing literature on SMEs and philanthropy (Madden et al., 2006)

as well as the wider philanthropy (Melendéz, 2001; Polonsky et al., 2002; Bekkers & Wiepking, 2011; Sargeant & Lee, 2004).

7.2.5 Boosting Philanthropy

Finally, SMEs in both Alberta, Canada and Kenya had suggestions on how philanthropy could be enhanced. In this regard, they registered three key suggestions: need for cross-sector social partnerships (CSSPs); need for improved awareness and communication regarding societal needs; and the need for using innovative ways of giving. The lack of meaningful collaboration between SMEs and other important sectors such as government and non-profit organizations is something common to SMEs in Alberta, Canada and Kenya. This situation has the potential to reduce the impact of SMEs' philanthropy in addressing societal issues. As a result, there seems to be a need for the three sectors to coordinate together their attempts to provide lasting solutions to the prevailing societal needs and challenges in Alberta, Canada and Kenya. Moreover, there is a high potential for each sector to add value to its operations by exchanging information and knowledge with other sectors (Burt, 2000). This finding of lack of coordination between SMEs and other external stakeholders is consistent with the findings of numerous studies that have investigated SMEs and philanthropy (Castka et al., 2004; Lange & Fenwick, 2008; Zatepilina-Monacell, 2015) but contrary to that of Baumann-Pauly et al. (2013).

Alongside the need for cross-sector social partnerships, it seems that there is a need for effective communication within and without SMEs to increase awareness of the existing societal needs and challenges. As the old adage goes, "charity begins at home," it may make more sense for SMEs to improve communication on their philanthropic activities so that employees are aware of the philanthropic activities undertaken by their employers. In turn, this is expected not only to enhance the role of employees in their employers' philanthropy but also create a larger

impact on the local community. Subsequently, SMEs ought to coordinate with other sectors in carrying out public awareness and sensitization campaigns regarding prevailing societal needs and challenges. This finding of lack of effective philanthropy communication concurs with the findings of prior studies (Murillo & Lozano, 2006; Nielsen & Thomsen, 2009a; Jeppesen et al., 2012).

Finally, it may be wise for SMEs to think of creative ways of amplifying their philanthropic activities without necessarily incurring monetary or product costs. In other words, SMEs can enhance their philanthropic giving by putting more emphasis on things such as volunteerism and pro-bono services. This may be realized if SMEs share information and knowledge about their philanthropic processes, first, among themselves, and second, with large enterprises and non-profit organizations. Moreover, research has shown that entities are more likely to enhance their performance through innovation and growth if they share information with other entities (Burt, 2000). In this regard, it can be concluded that "people with strong relations to otherwise disconnected groups have a competitive advantage in detecting and developing rewarding opportunities" (Burt, 2009, p. 44).

8 CHAPTER 8: CONCLUSION

8.1 Introduction

This chapter presents the conclusions of the research study. First, theoretical contributions of this study will be discussed; followed by a discussion on practical implications of the study. Next, limitations and future research will be discussed. Finally, the chapter will end with a brief conclusion.

8.2 Contribution to Theory

As outlined before, the purpose of this research is to explore and understand the role of philanthropy in SMEs in Alberta, Canada and Kenya. A review of the extant literature, in Chapter 2, has shown that there is a paucity of research on the link between SMEs and social responsibility in general, and philanthropy in particular. This study, therefore, contributes to the knowledge of social responsibility in general, and philanthropy in particular, in SMEs. More importantly, a review of the extant literature shows that there is a dearth of studies investigating the role of philanthropy in Canada in general, and Alberta in particular, this research fills this gap by conducting an empirical study on the role of philanthropy in SMEs in Alberta, Canada. Similarly, a review of the literature, in Chapter 2, has indicated that there is a paucity of not only empirical studies but also theoretical studies examining the role of philanthropy in SMEs in Kenya. As a result, this study fills this gap by empirically exploring and understanding the role of philanthropy in SMEs in Kenya. Moreover, as noted before, there is a general paucity of comparative studies examining philanthropy in SMEs, and more so those investigating a developed and a developing country. And until now, there has been no theoretical or empirical comparative analysis of philanthropy in either large firms or SMEs in Canada and Kenya. This research contributes to the existing knowledge by presenting empirical findings of the role of

philanthropy in SMEs from a developed and developing country perspective; and it is the first study to present empirical findings of SMEs in Alberta, Canada and Kenya.

Furthermore, numerous scholars have hinted that contextual factors lead to relatively sharp differences in philanthropy of business organizations (Fox, 2004; Blowfield & Frynas, 2005; Idemudia, 2007, 2011). More specifically, scholars (R. Jenkins, 2005; Skinner & Mersham, 2008) have pointed out, time and again, that business philanthropy in Global North and South is different due to contextual differences. As a consequence, this study examined the role of philanthropy in SMEs from two contextually distinct countries: Alberta, Canada, a developed country, and Kenya, a developing country. Contrary to the thesis that *contextual factors create relatively sharp differences in business philanthropy*, the results of this research study indicate that SMEs in Alberta, Canada and Kenya have more similarities than differences in the process of undertaking philanthropy. In fact, similarities can be found in a wide range of their philanthropic practices ranging from the motivation(s) behind philanthropy, to philanthropic practices, to barriers to philanthropy, to ways of enhancing philanthropy. In terms of the motives behind SMEs' philanthropy, the results indicate that personal interests and characteristics—such as altruism, personal experience, personal satisfaction, need to empower others, and religious beliefs and values—of SMEs' owner-managers and employees seem to be the major motive for undertaking philanthropy; in other words, SMEs are intrinsically motivated. Of these dimensions of personal interests, altruism seems to have the greatest influence on SMEs' philanthropy in both Alberta, Canada and Kenya. The degree of influence of other dimensions of personal interests, however, appears to vary between SMEs in Alberta, Canada and Kenya. Noteworthy is that religious beliefs and values appear to be a major driver of philanthropy among SMEs in Kenya compared to their counterparts in Alberta, Canada. This

finding could be attributed to the relationship between business practices and religion in the two contexts; in other words, business practices and religion are intertwined in Kenya, whereas they are detached in Alberta, Canada (Dolan & Johnstone-Louis, 2009; Jukier & Woehrling, 2015; Fuller, 2018). Another driver of philanthropy, even though it appears to have less influence compared to personal interests, is giving back to the local community to maintain or enhance their social legitimacy. On the whole, what can be discerned from the above is that SMEs' philanthropy appears to be driven by a *blend of care for the local community and the idea of giving back to the community*. With regard to SMEs' philanthropic practices, the results indicate that SMEs in both Alberta, Canada and Kenya are undertaking more or less similar practices; and they have no formal philanthropic strategy—that is, they are practising *emergent philanthropy*. Moreover, SMEs in both contexts are addressing similar issues but the order of priorities may be different for the two contexts since they face different magnitudes of societal needs and challenges. As a result, the results indicate that SMEs are supporting groups and organizations such as disadvantaged groups, education-related organizations, health-related organizations, faith-based organizations, emergency-related organizations, among others. In terms of barriers to philanthropy, the results of this research study show that SMEs in both contexts think that resource scarcity (i.e., finance and time), volume of requests, and trust are the major impediments to their philanthropic practices. Finally, the results show that societal needs and challenges can be better addressed through philanthropic giving if three things are done: One, instituting and enhancing coordination among different sectors including business (SMEs in particular), nonprofit sector, and the government; Two, increasing awareness and communication of existing societal needs and challenges within SMEs and the general public; Three, exploring innovative ways of enhancing philanthropy among SMEs that are not tied to the availability of

financial resources. The point remains, therefore, that philanthropy seems to be playing a more or less similar role among SMEs in Alberta, Canada and Kenya.

Consequently, the above results suggest that SMEs are different from large and multinational enterprises when it comes to philanthropy. To put it differently, the idiosyncrasies of SMEs makes their philanthropy to be different from that of their larger corporate cousins. In particular, key characteristics such as the *principle of satisfactory profits and community embeddedness* could be useful in explaining the above results. Accordingly, the results of this study contribute to the extant literature on SMEs and philanthropy by highlighting that the *SME factor* appears to be responsible for the similarities in the philanthropy of SMEs in Alberta, Canada and Kenya. This means that cross-national differences may not provide a good explanation of the role of philanthropy in SMEs. Accordingly, based on the above results, it can be argued that SMEs' philanthropy is more or less similar irrespective of their location on the world map.

Moreover, this study has used two theoretical frameworks to study the role of philanthropy in SMEs: ethic of care and social capital theory. And although the utility of ethic of care in studying business practices has been explicated and canvassed by a number of scholars (Liedtka, 1996; Derry, 1999; Oruc & Sarikaya, 2011; Spence, 2016), until now, there are few studies that have used the lens of ethic of care in studying business practices (Spence, 2016). More importantly, until now, it appears that there are no published studies that have used Spence's (2016) ethic of care framework. As a result, this empirical study extends the ethic of care framework by applying it, first. Moreover, the results of the study support the proposition that ethic of care is a useful framework for researching the role of philanthropy in SMEs irrespective of the country in which they are located. This means that researchers can use the lens

of ethic of care to examine different aspects of SMEs' philanthropy ranging from intent behind philanthropy, to philanthropic practices, to barriers to philanthropy. Nonetheless, like any other theory or framework, ethic of care has more explanatory power in certain topics pertaining to SMEs and less explanatory power in other topics, as discussed in Chapter 6. Accordingly, it was important to accompany ethic of care with social capital theory. The results of this study, therefore, acknowledge the usefulness of social capital theory in explicating topics such as trust, awareness and communication, coordination and collaboration, and innovation in philanthropy. Taken together, this study contributes to the extant literature by showing that ethic of care accompanied with social capital theory can serve as useful lens for investigating philanthropy in SMEs across the globe.

8.3 Implications for Practice

The results of this research study have important implications for business practitioners, charity organizations, charity beneficiaries, and governments. Business practitioners, SMEs' owner-managers in particular, have the opportunity to read an empirical study that investigates the role of philanthropy in SMEs. The results of this study are expected to provide novel information ranging from motives and intent behind philanthropy, to philanthropic practices, to barriers to philanthropy, to ways of boosting philanthropy. Based on the results of this study, SMEs can identify areas or philanthropic activities that need to be sustained, if not scaled up, and those that need to be improved. Put differently, the results of this study are expected to enhance SMEs' self-awareness with regard to philanthropy. This self-awareness might result into two potential scenarios: (a) SMEs that are intrinsically motivated in supporting the local community through philanthropy and are not concerned with its impact (positive or negative) on their business, are likely to continue pursuing altruistic philanthropy; (b) SME that have dual motives

in undertaking philanthropy—that is, partly intrinsically motivated to help the local community and partly extrinsically motivated to create business value—might either migrate to scenario #1 or (c) retain and intensify their dual motives' strategy.

Regardless of the motivation behind their philanthropy, SMEs may need to undertake certain steps to enhance their philanthropic activities. First, SMEs need to put in place policies and strategies to guide their philanthropic process. By having policies and strategies, SMEs will have the opportunity to identify causes and initiatives that they are supporting; in turn, this can be useful in directing their philanthropic activities to those groups and organizations that need most. Second, SMEs should keep record of key, if not all, philanthropic activities that they undertake. This can serve as a great treasure when making decisions pertaining to philanthropy. At the same time, SMEs that keep receipts of their charitable donations have the opportunity to claim tax credits; in turn, proceeds from tax credits can be reinvested in the business or they can be used to support more needy people. Third, SMEs should diversify their philanthropic activities by focusing on things such as volunteerism and pro-bono services, which can have a larger impact and require less resources in comparison to monetary and product donations. Some of the pro-bono services to consider include establishing an apprenticeship program to train unemployed and disadvantaged people. Indeed, a potentially effective strategy for diversifying philanthropy is by sharing information and knowledge with other businesses (both SMEs and large enterprises), nonprofit organizations, and academicians. Fourth, SMEs ought to improve communication regarding their philanthropic activities within their organizations. In other words, SMEs' owner-managers should involve employees in their philanthropic practices. The involvement of employees can create multiple benefits for multiple entities including SMEs (e.g., increased productivity and reduced turnover), charity recipients (e.g., more donations), and

employees themselves (e.g., increased job satisfaction). Finally, SMEs should reach out to nonprofit organizations, governments, and, if necessary and possible, the beneficiaries. By coordinating with other important stakeholders, SMEs can address some of the challenges that they encounter in the process of philanthropic giving such as overwhelming requests and low trust. The former challenge, volume of requests, can be addressed by bringing on board more businesses on the bandwagon of philanthropy as well as avoiding duplication of support to the same recipient; and the latter challenge can be tackled by verifying the authenticity of donation recipients through government agencies and nonprofit organizations.

Apart from business practitioners, the results of this research have important implications for charity organizations. One, charity organizations should know that most SMEs rarely communicate their philanthropy externally. This means that charity organizations can extend their donor base by recruiting new SMEs' donors, which in turn can reduce pressure on existing donors. Two, it appears that SMEs are mainly intrinsically motivated to undertake philanthropy and hence personal interests and characteristics (e.g., altruism, personal experience, personal satisfaction, need to empower others, and religious beliefs and values) of the owner-manager or employee play a significant role in the decision to donate. As a result, charity organizations should attempt to get insights regarding the main motives driving philanthropy among the different SMEs; charity organizations can use the insights gained to target their appeals for donations to different SMEs. Three, charity organizations should strive to build strong and cordial relationships with (SMEs) donors. This relationship should be cemented by values such as trust, accountability, and transparency. This can be actualized if charity organizations report back to donors how they have utilized or distributed their donations or they can even go a step further and involve donors directly in some of their activities. It should be noted that the price of

failing to establish and maintain good relationship with donors can be high since it may lead to decrease in donations and even donor fatigue (Polonsky et al., 2002; Bekkers & Wiepking, 2011). Finally, charity organizations should partner with SMEs in addressing societal needs and challenges. Business-nonprofit partnerships can lead to sharing of information and knowledge, which can enhance the efficiency of each sector in addressing societal needs and challenges.

Alongside business practitioners and charity organizations, beneficiaries have a role to play as well. Despite the magnitude of the challenges they face, beneficiaries' interests can be better served if they are trustworthy. Thus, beneficiaries should strive to develop a relationship that is based on trust with charity conveyors (donation intermediaries) and donors. At the same time, beneficiaries should consider aid as an emergency stop-gap measure. In other words, they should explore ways in which they can earn a source of living on their own.

Finally, policy-makers should appreciate the contribution of SMEs in community development and particularly in addressing poverty either by providing philanthropic donations or by offering employment opportunities to disadvantaged people. As a consequence, policy-makers should take steps to encourage SMEs to sustain their support for local communities. More importantly, policy-makers should coordinate their efforts geared toward addressing societal needs and challenges with businesses, and SMEs in particular, as well as the non-profit sector.

On the whole, it is important for all sectors to focus on the goal of nurturing the capabilities of disadvantaged groups through educational programs that provide them with skills that can be useful in the job market. That is, the ultimate goal should be to make the less endowed people self-sufficient.

8.4 Limitations and Directions for Future Research

Like many other studies, this study has several potential limitations. First, this study planned to interview an equal number of owner-managers and employees. However, it was challenging to gain access to and interview employees due to reluctance on the part of SMEs' owner-managers. As a result, this study managed to interview only 25 percent of the targeted number of employees. This means that the results of this study capture the views of employees of only 25 percent of the SMEs studied. This may not be surprising since other studies that have attempted to interview employees have reported the same challenge. Future research, therefore, should focus on ways of gaining access to and interviewing employees. And there are two possible ways for going about this: (a) accessing employees through the consent of SMEs' owner-managers; or (b) accessing employees directly without passing through the owner-managers. The latter case might be costly in terms of finance and time but it could be more promising in terms of generating quality data; however, the researcher must take into account potential negative consequences this action might lead to—that is, owner-managers may penalize employees for divulging information pertaining to their philanthropic activities to researchers (or outsiders).

Furthermore, this study did not interview other stakeholders of SMEs that are important in the process of philanthropy such as charity organizations and beneficiaries. This means that the results of this study may not provide a complete picture of philanthropy in SMEs. Future studies should include charity organizations and beneficiaries to illuminate SMEs' philanthropy.

At the same time, this study focused on a single industry, restaurant, and hence there is a need for future studies to incorporate multiple industries and compare their results with the results of this study. Moreover, there is a potential that SMEs in the restaurant industry are

undertaking philanthropy more compared to SMEs in other industries because they are selling food, which could be the primary need for low-income people.

In addition, the results of this study come from only Alberta, Canada and Kenya. Accordingly, there is a need for more comparative analysis of SMEs' philanthropy involving developed and developing countries to see whether contextual factors or the SME factor explains better the role of philanthropy in SMEs. Further, it might be interesting and insightful if researchers study the role of philanthropy in SMEs in developed and developing countries to examine similarities and differences that may exist among SMEs.

Moreover, there is a need for more studies to apply the lens of ethic of care to test its usefulness in explicating the role of philanthropy in SMEs. This will contribute to the scarce extant literature on ethic of care and business in general, and SMEs in particular.

Finally, future research should attempt to further the insights generated by this study through a quantitative study on a large sample of SMEs in Alberta, Canada and Kenya as well as in other developed and developing countries. The results of these studies are expected to shed more light on the strength of contextual factors and the SME factor in shaping SMEs' philanthropy.

8.5 Conclusion

This study has analyzed the role of philanthropy in SMEs in Alberta, Canada and Kenya and found that SMEs in the two contexts appear to have more similarities than differences. In other words, the results of the study suggest that *the SME factor* provides a better explanation of the role of philanthropy in SMEs, as opposed to contextual factors. As a result, SMEs in Alberta, Canada and Kenya seem to be addressing more or less the same issues but the order of their priorities is different.

Additionally, this study has extended the extant literature on ethic of care and social capital theory by providing empirical data on the role of philanthropy in SMEs from two distinct contexts, Alberta, Canada, a developed country, and Kenya, a developing country.

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APPENDICES

Appendix A: History of Philanthropy

History of Philanthropy.

The history of organizational philanthropy is likely as old as that of business (Gregory, 1992; Kidd, 1996; Alias, 2011). And, although philanthropy exists across the world and is practised by people of different nationalities, languages, cultures, ethnicities and religious beliefs (Gregory, 1992; Kidd, 1996; Alias, 2011; Du, Jian, Du, Feng, & Zeng, 2014), a review of the literature shows that western philanthropy, and particularly American philanthropy, is the most documented one (Sharfman, 1994; Muirhead, 1999). As a result, this section comprises an overview of corporate philanthropy, mainly American philanthropy, as well as a discussion on the history of philanthropy in Canada and Kenya.

History of Philanthropy in the U.S.

It is important to provide an overview of the history of philanthropy in the U.S. since it provides a good picture of the different stages in which philanthropy has undergone. In this regard, a scan of philanthropy in the 1800s, for example, indicates that anonymous giving, or silent giving, was prevalent (Muirhead, 1999). As a result, most corporations did not publicize their philanthropic activities (or donations); and above all, individual donations were more common than corporate donations, since it was rather challenging to separate owners of the corporations from the corporations. At the same time, the ruling of Lord Bowen in the case of Hutton v. West Cork Railway Co., 1883, (see Sharfman, 1994) set a legal precedent by limiting corporate contributions to those contributions that are of benefit to the company (which is called the relatedness criteria) and are not considered *ultra vires*, or "beyond the scope of power allowed or granted by a corporate charter or law" (Scharfman, 2012, p. 215).

Another key development is the passage of the Revenue Act of 1935 by the U.S. Congress, which allowed corporations to make tax deductible donations of up to 5 percent of their pre-tax net income (Yerkes, 1982). This was followed by the enactment of another legislation between 1945 and 1951, which abolished the need for corporations to comply with relatedness criteria as long as the donation is in line with the Revenue Act of 1935 (Yerkes, 1982; Sharfman, 1994). Then, in 1953, the landmark ruling of New Jersey's Supreme Court (see Sharfman, 1994) set a new precedent in corporate contributions; and as a result, 1953 is considered the year that corporate philanthropy was legalized (Sharfman, 1994; Muirhead, 1999). In the 1960s and 70s, in response to pressure and demands emanating from different social groups, some corporations started to publicize their philanthropic activities (Muirhead, 1999). In the 1980s, noncash donations—such as, company products, securities, equipment, land, buildings, among others—emerged whereas cash donations declined (Muirhead, 1999). By this time, corporations were expected to engage in corporate philanthropy regardless of the condition of the economy—that is, corporate contributions were expected even during recessionary periods (Muirhead, 1999). This led many corporations adopting strategic philanthropy by aligning their philanthropic activities (or donations) with their business strategy (Muirhead, 1999). Before looking at philanthropy in the 21st century, it is paramount to mention something about the history of philanthropy in Canada and Kenya.

History of Philanthropy in Canada and Kenya.

In the case of Canada, philanthropy is not new and, in fact, it has existed way before Canada was founded in 1867 (Hall, Barr, Easwaramoorthy , Sokolo, & Salamon, 2005). As a result, the origin of philanthropy can be traced to Aboriginal peoples' culture, which values interdependence (Hall et al., 2005). Later on, philanthropy was formalized and expanded by the arrival of European settlers and immigrants from across the world (Hall et al., 2005; Hutchinson,

2014). And, as of 2010, Canadians (individuals) donated approximately $10.6 billion to non-profit and charitable organizations (Turcotte, 2012). But the focus of this study is not on individual philanthropy but corporate philanthropy. Although there is a general dearth of studies focusing on corporate philanthropy in Canada (Hardy, 2011), it is important to highlight some key aspects of corporate philanthropy in Canada. First, it is worth noting that corporate giving is not new in Canada. In fact, a company like Hudson's Bay was involved in corporate philanthropy as early as 1960, as the following statement indicates: "The Hudson's Bay Co. donated a number of supplies, including toys, to the disaster relief efforts at Gagnon, Quebec, in 1960, where a fire burned the majority of the town" (Hutchinson, 2014, p. 479). At the same time, the law on income tax deductions pertaining to charitable donations was passed in Canada in 1930 (Watson, 1985). The aim of this legislation was to spur charitable donations since price (i.e., tax incentive) is considered one of the key determinants of charitable donations (Hossain & Lamb, 2015). As of 2003, corporations (i.e., 3 % of all businesses) claimed more than $1 billion in the form of tax returns for undertaking corporate contributions in Canada (Easwaramoorthy, Bar, Gumulka, & Hartford, 2006a). Further, the Canadian Centre for Philanthropy (now called Imagine Canada) established Imagine program (now called Caring Company program) in 1988 in which member companies contribute a minimum of 1% of their pre-tax profits to charitable activities (The Canadian Encyclopedia, n.d.). Despite the adoption of corporate philanthropy by many businesses in Canada, there was still some confusion among shareholders and managers regarding its legality (Canadian Business for Social Responsibility (CBSR), 2016). Like the New Jersey Supreme Court ruling of 1953, the 2008 Supreme Court of Canada ruling laid this matter to rest:

> The duty of the directors to act in the best interests of the corporation comprehends a duty to treat individual stakeholders affected by corporate actions fairly and equitably"

(From the Supreme Court decision in BCE Inc. v. 1976 Debenture Holders December 19, 2008; cited in Canadian Business for Social Responsibility (CBSR), 2016, p. 9).

Finally, like in the rest of the world, strategic philanthropy is gaining some significant ground in Canada and hence it is not surprising to see that the "the word 'philanthropy' itself is being replaced by new terms such as 'community investment,' 'corporate citizenship' and 'corporate social responsibility'" (KCI, 2011). Noteworthy of mentioning is that, although Canada has its own uniqueness when it comes to philanthropy (Basil D. Z., 2007), and more specifically corporate philanthropy (Hardy, 2011), corporate philanthropy in Canada has many similarities with that of the U.S. since the two countries "…share a common heritage, common ancestry, and a common language" (Basil, 2007, p. 2). At the same time, there is a strong cross-border trade between Canada and the U.S., which means there is a large number of U.S. owned companies operating in Canada and vice versa (U.S. Embassy , n.d.; Hanuka, 2014). Furthermore, a survey conducted by The Conference Board, Inc. on corporate contributions of 166 U.S.-based companies shows that Canada receives 13% of the total $2.59 billion donations made outside U.S. (Cavichhio & Torok, 2009).

Similarly, philanthropy has been practised in Kenya way before the coming of the British colonialists in the 19th century since it is ingrained in the Kenyan culture (Copeland-Carson, 2007). Although there is scant literature on philanthropy in general, and specifically corporate philanthropy, in Kenya, the work of Gregory (1992) shows that the Kenyan-Asian communities practised corporate philanthropy during the colonial period "since the British Administration concentrated on serving the needs of the European and African peoples, the Asians were constrained to devise their own means for social improvement" (Gregory, 1992, p. 9). But this does not mean, other Kenyans (African origin) did not practice corporate philanthropy in the 19th or 20th century, no. On the contrary Kenyan-Africans practised corporate philanthropy but the

economy was mainly dominated by members of the Asian community (Biggs, Raturi, & Srivastava, 2002). As more individuals and corporations engaged in philanthropy, the government of Kenya passed the Income Act of 2007, which made cash donations to registered charities, or charities exempted from registration, tax deductible (Government of Kenya, 2007). Despite the call by many scholars (Saiia et al., 2003; Bruch, 2005; Godfrey, 2005; Kramer & Porter, 2011) for the adoption of strategic philanthropy, altruistic philanthropy appears to be prevalent in Kenya, today (Ogembo-Adongo, 2014). At this juncture, it is important to look at the history of (general) philanthropy in the 21st century.

Philanthropy in the 21st Century.

Strategic philanthropy continues to gain prominence in the 21st century (Saiia et al., 2003; Bruch, 2005; Kramer & Porter, 2011) despite the lack of conclusive evidence regarding the relationship between corporate social performance and corporate financial performance (Margolis et al., 2007). Nevertheless, a review of the literature (Castka et al., 2004; Chapple & Moon, 2005; Skinner & Mersham, 2008; Reverte, 2009; Park & Ghauri, 2015) reveals that, in overall, corporate social responsibility (CSR) is gaining prominence whereas corporate philanthropy, a category of CSR, is relegated to the periphery. One reason, perhaps, for this is that corporations are increasingly coming under pressure from various groups—including social activists, environmentalists, international agencies, and governments—to broaden their activities by including social and environmental components (Tilley, 1999; Bansal & Roth, 2000; Delmas & Toffel, 2004). As a result, it is not surprising to see increasing partnerships between business and non-profit organizations (Jamali & Keshishian, 2009b) on one hand, and partnerships between business and the government (commonly known as public-private partnerships) on the other (LaFrance & Lehmann, 2005). Another reason, perhaps, for this is that globalization has led to increased business competition. In order to cope with this changing business landscape,

corporations saw the need to reap benefits—such as good image and reputation, attracting employees, acquiring social license to operate—from undertaking corporate philanthropy (Falck & Heblich, 2007; Thorne, Mahoney, & Manetti, 2014).

Other notable developments in corporate philanthropy, during this period, include diversification of donation sources (e.g., employees, other business organizations, and customers) as well as increase in CSR disclosure reports and social audits (Gilder, Schuyt, & Breedijk, 2005; Brammer & Pavelin, 2006). Moreover, today corporate philanthropy has spread to different parts of the world (Henderson, 2007; Ye & Zhang, 2011).

Appendix B: Interview Instrument

Basic Information

Date _____

Time _____

Location _____

Interviewer _____

Interviewee _____

Consent form signed? ____

Interview Preamble

Good morning/afternoon/evening:

My name is Hassan Muhumed, a master's student at The University of Lethbridge, Alberta, Canada. The purpose of this interview is for the completion of a thesis for the Master of Science in Management at The University of Lethbridge. There is a possibility of using the information collected from this interview for publishing academic articles. This study aims to explore and understand the role of philanthropy in Small and Medium-sized Enterprises (SMEs) in Alberta (Canada) and Kenya. Corporate philanthropy can be defined as the voluntary transfer of both cash and noncash donations (such as, products, equipment, services, time, and expertise) without expecting any direct benefit. This interview consists of two parts: part one, which deals with key research questions, and part two, which collects demographics data. All information collected will be treated with utmost confidentiality. As mentioned in the consent letter, this interview will take approximately 1 hour and will be audio-recorded. Thank you for participating in this study!

INTERVIEW PROTOCOL

(Owner-managers)

Demographics Data

Personal Demographics:

1. What is your gender?
   ☐Male

   ☐Female

2. What is your age?

   ☐Under 18 years

   ☐18 to 24 years

   ☐25 to 34 years

   ☐35 to 44 years

   ☐45 to 54 years

   ☐55 to 64 years

   ☐65 years and over

3. What is your highest level of education you have completed?
   ☐Less than Primary school certificate

   ☐Primary school certificate

   ☐High school certificate

   ☐Some College (certificate or diploma)

   ☐Bachelor's degree

   ☐Master's degree

   ☐Doctoral degree (PhD)

   ☐Other (please, specify):

4. What is your position in the organization?
   ☐Sole Owner

   ☐Part-owner (partner)

☐Manager

☐Other (please, specify):

Organizational Demographics:

1. What industry (or sector) is your organization operating in?
   ☐ Restaurant
   ☐Trade (wholesaler or retailer)

   ☐ Finance

   ☐ Construction

   ☐ Transportation & Communication

   ☐ Manufacturing

   ☐ Other (please, specify):

2. When was your firm established?

   _____

3. What is the geographical scope of your organization?
   ☐Local

   ☐Regional

   ☐National

   ☐International

4. Is your business located in a rural or urban area?

5. What is the total population estimate of the area in which your business is located?
6. How many employees does your organization have?

   _____

7. What are the average annual sales (or revenue) for your organization?
   ☐Less than 500, 000 (Canadian Dollars/ Kenya Shillings)
   ☐501,000 – 999, 999
   ☐1 million – 5 million
   ☐More than 5 million

Philanthropy

R.Q: What motivates SMEs in Alberta (Canada) and Kenya to adopt philanthropy?

1. Does your business undertake philanthropy?
2. Why are you undertaking philanthropy?
    a. Which one influences you the most? Which one influences you the least?
3. What benefits does your organization obtain from undertaking philanthropy?
    a. Can you rank them in order of increasing benefits? Will failure to undertake philanthropy affect your business in any way? If yes, how? If no, why?

RQ: What kinds of philanthropic activities do SMEs in Alberta (Canada) and Kenya undertake?

4. What are the different types of philanthropic activities your organization undertakes?
    a. Can you name them, please?
    b. Which one(s) does your organization undertake more frequently? Why?

RQ: How do SMEs in Alberta (Canada) and Kenya undertake corporate philanthropy?

5. Does your company have a formal philanthropic strategy?
    a. Do you allocate a specific budget to charitable giving? If so, what percentage of your net income do you allocate to philanthropy?
    b. Do you track and monitor how your donations are utilized?
    c. Do you evaluate the social impact of your donations? What about the impact on your business?
6. Do you encourage employees to donate to charities?
    a. If so, what sort of donations are they? Does it include cash, in-kind, labour time, and/or expertise?
7. Does your organization provide training or advisory services to charities or community members?
8. Does your organization provide office space for charities and local communities to use when they need?

RQ: Who are the recipients of corporate donations in both Alberta (Canada) and Kenya?

9. Can you name the charities, groups, and individuals that your business supports?
    a. Do you donate regularly to the same charities and individuals? If so, why? If no, why?
    b. Which charities receive the largest share of your donations? And, do they receive regular or sporadic/one-off donations?
    c. What criteria do you use to select beneficiaries?
    d. Is there a specific time period that you donate?
    e. Is there a specific time you donate more compared to other times?

RQ: What challenges do SMEs face when undertaking corporate philanthropy in Alberta (Canada) and Kenya?

10. What problems do you encounter when undertaking charitable giving?
    a. Which one is the most challenging?
    b. What about the least challenging?
11. What do you think will enhance charitable giving among SMEs?

INTERVIEW PROTOCOL

(Employees)

Demographics Data

5. What is your gender?
   ☐Male

   ☐Female

6. What is your age?

   ☐Under 18 years

   ☐18 to 24 years

   ☐25 to 34 years

   ☐35 to 44 years

   ☐45 to 54 years

   ☐55 to 64 years

   ☐65 years and over

7. What is your highest level of education you have completed?
   ☐Less than Primary school certificate

   ☐Primary school certificate

   ☐High school certificate

   ☐Some College (certificate or diploma)

   ☐Bachelor's degree

   ☐Master's degree

   ☐Doctoral degree (PhD)

   ☐Other (please, specify):

8. What is your position in the organization?
   ☐Employee

   ☐ Part-owner (partner)

   ☐Manager

☐Other (please, specify):

9. When did you join this organization?

_____

Organizational Demographics:

8. What industry (or sector) is your organization operating in?

☐ Restaurant

☐Trade (wholesaler or retailer)

☐ Finance

☐ Construction

☐ Transportation & Communication

☐ Manufacturing

☐ Other (please, specify):

9. When was your firm established?

_____

10. What is the geographical scope of your organization?

☐Local

☐Regional

☐National

☐International

11. Is your business located in a rural or urban area?

12. What is the total population estimate of the area in which your business is located?

13. How many employees does your organization have?

_____

14. What are the average annual sales (or revenue) for your organization?

☐Less than 500, 000 (Canadian Dollars/ Kenya Shillings)

☐501,000 – 999, 999

☐1 million – 5 million

☐More than 5 million

Philanthropy

RQ: What motivates SMEs in Alberta (Canada) and Kenya to adopt philanthropy?

1. Do you take part in the philanthropic activities of your organization?
2. Why are you undertaking philanthropy?
    a. Which one influences you the most? Which one influences you the least?
3. What benefits do you obtain from undertaking philanthropy?
    b. Can you rank them in order of increasing benefits?
    c. Will failure to undertake philanthropy affect your business in any way? If yes, how? If no, why?
    d. Will failure of your employer to undertake philanthropic activities affect you in any way? If yes, how? If no, why?

RQ: What kinds of philanthropic activities do SMEs in Alberta (Canada) and Kenya undertake?

4. What are the different types of philanthropic activities you undertake?
    a. Can you name them, please?
    b. Which one(s) are you involved more frequently? Why?

RQ: How do SMEs in Alberta (Canada) and Kenya undertake corporate philanthropy?

5. How do you take part in the philanthropic activities of your organization?
    a. Does your organization select the charities, organizations and individuals that you should contribute to?
    b. What form of support do you get from your organization?
    c. Do you allocate a specific amount of donation and time? If so, what percentage of your wages/salary do you allocate to philanthropy?

RQ: Who are the recipients of corporate donations in both Alberta (Canada) and Kenya?

6. Can you name the charities, groups, and individuals that you have supported over the past 12 months?
    a. Do you donate regularly to the same charities and individuals? If so, why? If no, why?
    b. Is there a specific time period that you donate?
    c. Is there a specific time you donate more compared to other times?

RQ: What challenges do SMEs face when undertaking corporate philanthropy in Alberta (Canada) and Kenya?

7. What problems do you encounter when undertaking charitable giving?
    a. Which one is the most challenging?
    b. What about the least challenging?
8. What do you think will enhance charitable giving among employees?

Appendix C: Consent Letter

University of Lethbridge

Faculty of Management

August 16, 2017

Dear Participant:

You are being invited to participate in a research study comparing the role of philanthropy in Small and Medium Enterprises (SMEs) in Alberta, Canada and Kenya. The study will be conducted through a face-to-face interview and it will require approximately 1 hour of your time. During this time, you will respond to a variety of questions relating to small businesses and philanthropy. The interview will be audio-recorded. Participation is voluntary and your responses will be completely anonymous. You may skip questions if you choose, though I hope you will answer all questions carefully. You may quit the study at any time. However, your responses to these questions will be very valuable in understanding the relationship between small businesses and philanthropy in Kenya and Alberta, Canada. There are no anticipated risks or discomforts related to this research and in fact you may find the study interesting.

There is no compensation for participating in this study. However, you may find participation in this study enjoyable, since it may provide you a chance to share your knowledge and experience regarding small business and philanthropy. By participating in this research, you may also benefit others by helping scholars to better understand the role of philanthropy in small businesses. This information can be useful in identifying and drafting policies and strategies that can enable small business to enhance social welfare and improve their business performance through engaging in philanthropy.

The results of this study may be presented at academic conferences and published in academic articles. Results will always be presented in summary form. At no time, however, will your name be used or any identifying information revealed. If you wish to receive a copy of the results from this study, or you require any information about this study, or would like to speak to the researcher, please contact me, Hassan A. Muhumed, at hassan.muhumed@uleth.ca or call me at 0737920595. And, if you have any other questions regarding your rights as a participant in this research, you may also contact my supervisor, Dr. John Usher at john.usher@uleth.ca or 403-329-2759, or the Office of Research Ethics at the University of Lethbridge at 403-329-2747 or research.services@uleth.ca.

☐ I have read (or have been read) the above information regarding this research study on small businesses, and consent to participate in this study.

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_____ (Date)