

## Do Belgian SME managers put their money where their mouth is regarding climate change?

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### Abstract

*Small businesses are of great interest when it comes to climate change. Although they are not always aware of their environmental impact, previous research indicates that Small & Medium Enterprises (SMEs) are responsible for around 60-70% of industrial pollution in Europe. Therefore, our working paper explores SME managers' commitment to climate change and whether it is reflected in practical measures within their company. We conducted five interviews and we found that despite a good understanding of climate change issues, the respondents did not necessarily implemented measures within the company, mostly for economic reasons. Raising awareness of the environmental impact of their firms as well as economic and governmental incentives should enable managers to put their commitment into practice.*

**Keywords:** climate change, sustainability, SMEs, Belgium

## INTRODUCTION

In the context of global warming and the increasingly alarming Intergovernmental Panel on Climate Change (IPCC) reports, the question of the impact of companies on climate can be raised. While much has already been written about medium and large companies, small and medium-sized enterprises (SMEs) do not seem to attract the attention of researchers. Yet, the importance of SMEs in the economy is well known. Indeed, they represent 99.8% of all enterprises in the European Union. An amount of 22.8 million firms in 2021 employ 83.2 million people, which represents 64.4% of the European workforce. They generated 51.8% of the EU's added value (European Commission, 2022b). Although these firms consider that they have little or no impact on the environment (Hillary, 2004), SMEs are responsible for around 60 to 70% of the industrial pollution in Europe (Koirala, 2019). However, SME managers recognise the importance of embracing a low-carbon transition even if their speeches are not always followed by concrete action (Aggeri & Cartel, 2017).

As individual convictions do not always turn into concrete measures to mitigate climate change (Steg, 2018), it would be relevant to explore the drivers of such actions. Therefore, by exploring the commitment of managers to the climate cause but also their perception of sustainability, this research tries to answer the following question: **“What is the influence of the environmental commitment of SME managers on the actions implemented in their companies?”**. With this question, the aim is to find out whether SME managers are putting their money where their mouth is regarding climate change.

To this objective, an exploratory qualitative study will be carried out, based on semi-structured interviews with managers of Belgian SMEs from several sectors of activity. This method seems particularly appropriate as little literature has been written on the subject, and even less in the Belgian context and at a cross-sectoral level.

In this paper, the evolution of corporate strategy regarding climate change will first be discussed. Next, SME managers' role and influence on the management of their firm will be reviewed, with a special focus on their perception of climate change and their commitment to this cause. A brief overview of the factors influencing corporate environmental management will also be presented. Then, the methodology and the results of the survey will be described. A discussion highlighting the contributions of the study but also its recommendations and limitations will conclude the paper.

## LITERATURE REVIEW

### **Climate change and corporate strategy**

When the climate change issue was first raised by the IPCC, companies – especially those from the oil sector – set up strategies to expose the lack of scientific evidence of global warming and the cost of the transition to a low-carbon economy (Aggeri & Cartel, 2017). As evidence accumulated, companies started to change their behaviour (Aggeri & Cartel, 2017). Today, companies are deploying different strategies to deal with the climate issue. Boiral (2006) has identified four strategic responses of companies (passive, promotive, defensive or proactive), depending on the level of external pressure they face. Capron & Quairel-Lanoizelée (2010) meanwhile identified three of them, going from greenwashing to proactivity, through simple legal compliance. While these responses are particularly valid for large firms, the validity of these results within SMEs might be questioned. Indeed, the literature on large firms has often been generalised to SMEs even though there may be important differences

between them (Jenkins, 2004). With regard to Corporate Social Responsibility (CSR), there are quite a few distinctions between the theory on large firms and that on SMEs, both in terms of the desired objectives and the envisaged means (Jamali et al., 2009; Jenkins, 2004). In fact, as SMEs have restricted activities given their size, their environmental impact seems limited compared to larger companies (Gadenne et al., 2009). In any case, firms seem to be either proactive – they set up strategies and processes with regard to social and environmental demands –, or reactive – they will only comply to legal requirements based on a short-term sales vision – (Fraj-Andrés et al., 2012). Other researchers assert that the environmental actions implemented within companies do not necessarily result from a proactive corporate strategy but are rather a reaction to legal obligations (Perez-Sanchez et al., 2003).

One of the fundamental differences between large companies and SMEs is the initial motivation to start an environmental approach within the organisation. While the parent company is responsible for the initial motivation in large companies, the founder-managers and their personal or religious convictions are responsible for the initial motivation in SMEs (Jamali et al., 2009). According to Sampaio et al. (2012), the adoption of environmental measures in SMEs is highly dependent on the vision of the manager and his or her ability to implement measures. Furthermore, Williams & Schaefer (2013) established the essential role played by the values of the leader, who considers his firm's commitment to the climate as a personal responsibility. The leading role of the head of the company is also reflected in the fact that s/he assumes the impulse and responsibilities of a CSR approach and conducts the latter according to his or her own convictions and values, thereby influencing the values and culture of the company (Jenkins, 2009). Fraj-Andrés et al. (2012) also identified, alongside market tendencies and regulation compliance, the role of managers' values as a driver for CSR policy adoption.

### **A little more about the SME manager**

The literature has already shown that the strategic choices of business leaders are influenced by their personal values (Ivanaj & Géhin, 1997). For example, the manager decides whether to follow a growth objective or to sustain the firm over time (Ivanaj & Géhin, 1997). In addition, the Upper Echelons Theory produced by Hambrick & Mason in 1984 states that the strategic decisions are influenced by the executives' personal interpretations and thus their experiences, values and, personalities. A main assumption of this statement relies on the level of discretion in which executives operate (Hambrick, 2007). Indeed, company strategy and performance are more likely to be shaped by managerial characteristics if the manager operates with a high degree of discretion (Hambrick, 2007).

Focusing on the environmental strategy of the company, it can be influenced by different demographic and organisational characteristics or the personality of the manager (Fernández et al., 2006). On the one hand, it seems that managers' perception of the company's identity has an impact on their interpretation of strategic issues: depending on their perception, they will consider environmental challenges as economic issues or as a duty (Fernández et al., 2006). On the other hand, managers who are confident of being able to influence the company's environmental strategy may be more bold in their attempts to improve the company's environmental performance (Fernández et al., 2006).

Regarding SMEs and their environmental practices, not only it is more likely that owner-managers implement such action if they are committed to the environment (Cassells & Lewis, 2011) but the environmental behaviour of SMEs is aligned with the managers' view of environmental responsibility (Battisti & Perry, 2011). In practice, managers translate and personalise their commitment so that their economic beliefs and aspirations are met (Jamali et al., 2009).

Not all studies discussing the values and commitment of the company leader reach the same conclusions. For example, Jenkins (2009) points to a good understanding of CSR among the managers of the companies he surveyed. This is in contrast to the findings of Ben Hassine & Ghozzi-Nékhili (2013), who indicate that the executives they interviewed were only marginally familiar with the concept of CSR, although they were particularly concerned with its social aspect and worried about its environmental dimension. According to Sampaio et al. (2012), SME managers discern the environment in a rather heterogeneous way, specific to each individual: while some will emphasise resource management, others will discuss more global issues, such as climate change (Sampaio et al., 2012). Williams & Schaefer (2013) argue that leaders have a good understanding of climate change and of the importance of environmental issues as well as of the three dimensions of sustainable development. However, their sources of information remain quite popular, with untainted scepticism about information from non-business sources (Williams & Schaefer, 2013). Renaud (2015) observes that some managers are not aware of their impact on the environment.

### **Other factors influencing the environmental measures in SMEs**

Obviously, there are also other factors influencing the willingness of the SMEs to set up or not environmental measures or to initiate a CSR approach. In this way, various internal motivations within the company can be considered (Jenkins, 2009). This may concern a strategic issue (Williams & Schaefer, 2013) such as the development of new products (Vacher & Mathieu, 2016) or the preservation of the company's image (Fraj-Andrés et al., 2012; Renaud, 2015; Vacher & Mathieu, 2016). It may also depend on economic issues such as cost reduction (Cassells & Lewis, 2011; Gadenne et al., 2009; Vacher & Mathieu, 2016; Williams & Schaefer, 2013). It may likewise be a result of a desire to develop an ethical business (Jenkins, 2009; Vacher & Mathieu, 2016) or simply a conviction (Fraj-Andrés et al., 2012; Vacher & Mathieu, 2016). Finally, firms sometimes justify their CSR approach as an employee motivation (Vacher & Mathieu, 2016). In addition to internal motivations, companies face external pressures (Jenkins, 2009; Williams & Schaefer, 2013) such as legal constraints and/or obligations or state incentives (Cassells & Lewis, 2011; Fraj-Andrés et al., 2012; Gadenne et al., 2009; Hillary, 2004; Renaud, 2015; Vacher & Mathieu, 2016; Williams & Schaefer, 2013). As owner-managers seem to believe that voluntary action is needed alongside regulatory compliance, they do not translate this conviction in practical action (Cassells & Lewis, 2011). Their customers and/or the community may also demand a CSR policy (Jamali et al., 2009; Jenkins, 2004, 2009; Renaud, 2015; Williams & Schaefer, 2013).

Barriers include managerial or strategic constraints (Vacher & Mathieu, 2016; Williams & Schaefer, 2013), lack of time (Gadenne et al., 2009; Vacher & Mathieu, 2016), lack of staff (Renaud, 2015), lack of knowledge or training (Renaud, 2015), the costs associated with such initiatives (Gadenne et al., 2009; Renaud, 2015; Williams & Schaefer, 2013) and lack of vision and/or political interest for SMEs (Williams & Schaefer, 2013).

Perceived either as a major source of costs or as an opportunity to generate significant economic benefits (Boiral, 2006), the environmental practices of companies are sometimes brought to be certified, for example, ISO 14000 or EMAS. Unless they are pushed to do so by their customers (Gadenne et al., 2009; Jenkins, 2004) or other organisations (Gadenne et al., 2009), it is rare for SMEs to undertake such steps (Jamali et al., 2009). The reason is that such certifications are time-consuming and seen as inadequate given the small size of SMEs (Sampaio et al., 2012). Furthermore, this certification does not necessarily increase the firm's commitment to the climate cause (Jamali et al., 2009) as companies do

not automatically translate their environmental attitude into formal systems (Gadenne et al., 2009). The companies searching for some certification are often the proactive ones and have a long-term vision (Fraj-Andrés et al., 2012).

## **METHODOLOGY**

### **Research question**

This study aims to investigate whether the managers' profiles regarding the environment affect the implementation of practical measures in their SMEs. The main research question of this paper is formulated as follows: **“What is the influence of the environmental commitment of the SME managers on the actions implemented in their companies?”**. For this purpose, different topics will be discussed: (1) Personal perception of climate change; (2) Business and climate change; (3) Concrete measures on climate change within the company; (4) ISO14001 and EMAS certification.

### **An exploratory qualitative approach**

As Rowley (2012) states, qualitative research is particularly relevant when the researcher wants to collect facts, acquire knowledge or gain an in-depth understanding of an individual's motivations. The aim of this study is to explore the motivations of SME managers and to understand the management of the climate challenge within SMEs, so qualitative research seems most appropriate. To this end, we turned to the most common method, i.e., semi-structured interviews. According to Rowley (2012), this method is especially relevant when seeking to understand experiences, opinions, attitudes, values and processes. It is also relevant when the topic has been little explored. Potential interviewees also appear to be more receptive to this type of interview compared to other approaches. For Qu & Dumay (2011) the semi-structured interview allows important and often hidden aspects of human and organisational behaviour to be revealed. It is also used to understand how interviewees perceive the world around them. De la Croix et al. (2018), argue that by pre-determining the themes, it ensures that each interview addresses the same topic while allowing the respondents the opportunity to interpret the questions in their own way.

### **Belgian SMEs**

In this paper, we consider Small and Medium Enterprises (SMEs) as defined by the European Union in 2003. They employ fewer than 250 employees and have an annual turnover of less than EUR 50 million and/or a balance sheet total of less than EUR 43 million (European Commission, 2003). For Belgium, SMEs, as defined in the EU, numbered 682,643 in 2021 and accounted for 99.9% of Belgian enterprises (European Commission, 2022a). They also employed 1,963,336 people, or 65.6% of the workforce in Belgium (European Commission, 2022a).

For the sampling, we used the BEL-FIRST database. This enabled us to preselect 2,742 companies corresponding to the following selection criteria: active SMEs, Belgian, independent companies and not subsidiaries, from all sectors of activity except the environment, finance, health, and public administration. We also set aside companies for which we did not have information on the sector of activity and the average number of employees. Then, to create subgroups of a reasonable size in proportion to the preselection, we merged certain sectors of activity into seven main sectors: Administration, Commerce, Construction, HoReCa, Industry, Information and Communication,

Research and Other. Based on the work of Pires (1997), it seemed appropriate to use contrast-saturation sampling. This method, based on interviews, allows, on the one hand, to keep a certain homogeneity within the group studied and, on the other hand, to consider different variables (size, sector of activity, region) facilitating the comparison between sub-groups. The research stops when empirical saturation is reached. We started from a base of 30 interviews and randomly selected the companies to be solicited for a meeting. The interviews were conducted face-to-face or remotely. They were recorded with the consent of the respondent and took place between October and December 2022. The first conclusions were drawn in December 2022.

## RESULTS

### Sample

By December 2022, five Walloon managers had been interviewed. Additional interviews will be added to the research at a later stage, including those from the Flemish Region. A summary of the current sample is available in Table 1. Names were replaced to guarantee the respondents' anonymity.

**Table 1: Sample characteristics**

<b>Name</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Gender</b>	Man	Man	Man	Man	Woman
<b>Age</b>	42	57	50	53	51
<b>Role</b>	Founder and managing director	Founder and managing director	Founder & administrator	Managing director	Founder and managing director
<b>Sector</b>	Administration	Administration	Information & Communication	Commerce	Other (beauty care)
<b>Principal activity</b>	Joint property	HR Management	Web agency	Gas station	Beauty Institute
<b>Employees</b>	1	1	4	1	5
<b>Region</b>	Wallonia	Wallonia	Wallonia	Wallonia	Wallonia

### Thematic analysis

#### *A vision of the company's evolution*

In terms of the strategic vision of the company, the manager of company A wished to develop his business. This vision contrasted with that of managers C and E, who wanted above all to sustain their businesses. For the manager of company B, the strategic development of his company depended mainly on the evolution of legislation. The manager of company D expected his business to close within ten years. None of the respondents mentioned climate change when we asked about long-term opportunities and risks for their businesses.

#### *Personal perception of climate change*

On an individual level, global warming was perceived in the context of extreme weather events in Belgium and France in recent years. In terms of solutions, moving from the car-based mobility was cited by B, while efforts on consumption, education and concerns about the future generations were mentioned by C. Manager D had little to say about this issue except to point out that efforts were needed in Belgium to reduce pollution while other countries were excessively polluting. The consequences of

climate change seemed to be well understood by all respondents. Human activity itself was cited by three respondents. Only manager D seemed sceptical about the causes of climate change. Nevertheless, all declared themselves concerned about climate change. A, D & E obtained information about climate change through traditional sources (newspapers, films, documentaries, radio, social networks and/or the internet). B & C, in contrast, sought information through more specialised channels (books, podcasts and/or articles). Considering individual actions, while A and D only reported sorting their waste and not using too much electricity, B, C and E declared that they were careful with their purchases and their general consumption. Reducing car use and increasing cycling was also an individual measure taken by B. A and C owned, for their part, a hybrid car. C appeared to be the respondent with the most actions in place (solar panels, limiting travel, smart plugs, LED light bulbs, raising awareness and/or talking to family and friends about energy consumption).

As regards sustainable development, the initial perceptions were quite varied. The impression of A, C & E was that it was a question of limiting its impact to avoid a depletion of resources for future generations. According to B, it was a concept for which investments were necessary but not realised. For D, it was mainly a matter of constraints. Manager E felt that producing ethical goods was also important. There was a consensus among the respondents regarding the need to change habits (in a stronger or weaker way depending on the respondent) if the objectives of sustainable development are to be achieved. On the economic model, all agreed that economic interests prevailed over environmental issues.

Concerning the role of companies, for A, firms are legally constrained to take environmental measures for what he considers economic and political purposes. Reducing consumption was cited by C, D and E. According to C, they should also raise awareness among their customers about the impact of products, while B believes that the struggle against climate change should be part of the corporate culture. Finally, E believes that technology must also be included as a key part of the solution.

Government's role, a topic not considered at the beginning of the research, was unanimously questioned by the respondents. This includes both the inconsistency of government measures, which can be changed in just a few years, and the intention of the government behind the implementation of these measures. Some felt that there was a lack of political will to effectively address global warming. Regional differences between the regions of Belgium were also mentioned.

### *Business and climate change*

Climate change was not really a key issue within the businesses. The prevalence of economic interests (by A) and the small size of the company (by B) were two mentioned reasons. While C believed that the company could turn the climate crisis into an opportunity, E felt that climate change, and more specifically resource scarcity or price increases, could become a long-term risk. None of the companies has the feeling to be environmentally friendly excepted D because he carried out work to decontaminate the soil. In terms of the environmental impact of the company, all the respondents (excepted for E) estimated that their impact were very limited regarding the small size of their firm.

### *Practical measures on climate change within the company*

Several measures were put in place in the participating firms. The most common measures were the following: gathering the meetings and teleworking to avoid unnecessary journeys, avoiding printing of

documents and the use of LED light bulbs. A also provided advice to his customers to better equip their buildings (with solar panels and cogeneration systems). Solar panels were installed by B in addition to a charging station for his car. C has implemented an ethical policy in the choice of his clients and refuses to work, for example, with oil companies. E pays attention to certain criteria when choosing its suppliers: they must be EU-based, use less packaging, and sell ethical products (cruelty free).

When it comes to defining the drivers and barriers to the implementation of environmental measures within the company, opinions are multiple. An overview of those can be found in Table 2 and Table 3.

**Table 2: Drivers to the implementation of environmental measures.**

<b>Drivers</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<i>Reducing costs</i>	X			X	X
<i>Convictions</i>	X		X	X	X
<i>Governmental support</i>	X	X			
<i>Careful and wise management</i>		X			
<i>Workers' well-being</i>		X			
<i>Raising awareness among customers</i>			X		
<i>Marketing purposes</i>					X

**Table 3: Barriers to the implementation of environmental measures**

<b>Barriers</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<i>Change of habits</i>	X				
<i>Costs of the investments</i>	X				
<i>Lack of financial means</i>	X				
<i>Lack of time</i>	X	X	X		
<i>Lack of governmental support</i>		X		X	X
<i>Lack of political view</i>		X			X
<i>Customer perception</i>		X			
<i>Reduction in turnover</i>			X		
<i>Lack of leadership on the topic</i>			X		

### *ISO 14001 and EMAS certification*

None of the managers had heard about the ISO 14001 and EMAS certification on Environmental Management Systems. Unsurprisingly, none of these companies was certified for its environmental management. They could see the objective of these standards but did not see the point of implementing them within their company given the small size of the organisation. Lack of time, lack of financial means, lack of information about the standards were the most mentioned barriers in addition to the lack of customers' pressure and the fact that those measures could become binding for the company.

## **DISCUSSION**

A certain disparity can be observed between the respondents about the company's strategy. There are those who want to make their company long-lasting and those who want it to grow whatever it takes. This view seems to influence the perception of climate change within the company. It would be more acceptable to make financial sacrifices to limit climate impact if the aim is to make the company long-lasting. On the other hand, the potential loss of turnover and financial impact on the company seems more difficult to cope with when the manager wants the company absolutely to grow. While they seem to be aware of the latest news on climate change, the environmental impact of their company does not seem to be well perceived by the surveyed managers. In their opinion, their impact cannot be large given



the small size of their business. Moreover, it seems that global warming is only perceived by most of the respondents since it is noticeable (through the floods in Verviers, for example). All respondents claim to be concerned about climate change, but some seem to be more committed. This is reflected in the individual actions taken. In this sense, more practical actions are implemented by three of our respondents, while the other two only mentioned waste sorting.

In terms of the perception of climate change, it is apparent that all participants would like to see a change in values, or at least in habits, take place. However, they do not seem to believe that this change will happen. Regarding the economic model, a change is still felt to be called for by managers: for most of them, it would be appropriate for economic interests to have a more limited importance when it comes to adopting environmental measures. However, they do not translate this view into action as business leaders. Indeed, none of the respondents had implemented disruptive practices in their daily management of the company. The strongest measures were those regarding the choice of clients and/or suppliers by Managers C and E. This dissonance between the respondents' perceptions and the actions taken within their companies is one of the contributions of the study. The most important barrier seems to be the cost of the necessary investments and lack of time. Other barriers are mentioned by the interviewees in line with the literature review.

An additional barrier mentioned by leaders is the lack of government support. Although this barrier is mentioned in the literature, this paper contributes to the existing literature by highlighting the respondents' perception of the reliability and stability of government measures. Indeed, the policies considered and undertaken by the Belgian government are criticized by managers for their instability over time. The problem of living in a country where the environmental competence is divided between four governments also seems to be a concern.

## **CONCLUSION**

This working paper explores the link between the environmental commitment of Belgian SME managers and the practical actions implemented (or not) in their companies. Five interviews have been analysed to this day. The preliminary results reveal a certain dissonance between the discourse of SME managers and the actions undertaken. The issue of the perceived stability of the government's proposed environmental measures is another finding of this paper. In this respect, the first recommendations would be for the government to develop more clearly defined incentives both in time and in application. Increasing knowledge of their companies' environmental impact also seems important to make managers aware that they also have a role to play in the struggle against climate change, regardless of their commitment to the cause. In addition, this paper contains of course several limitations. Firstly, the study needs to be extended and enriched with further interviews, especially in the Dutch-speaking part of Belgium. Although being carefully selected, the sample also includes a small number of women. Second, the researcher's interpretation bias that usually arises in qualitative papers cannot be ignored. Thirdly, the results are not generalisable to the whole population.

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