

Policy Making for Corporate Social Responsibility and Responsible Entrepreneurship in Greece: EU Policy Framework, Governance Context and Business Sector as Aspects in Sustainable Development Process

Taliouris, Evangelos

Veröffentlichungsversion / Published Version
Zeitschriftenartikel / journal article

Empfohlene Zitierung / Suggested Citation:

Taliouris, E. (2019). Policy Making for Corporate Social Responsibility and Responsible Entrepreneurship in Greece: EU Policy Framework, Governance Context and Business Sector as Aspects in Sustainable Development Process. *European Quarterly of Political Attitudes and Mentalities*, 8(3), 15-25. <https://nbn-resolving.org/urn:nbn:de:0168-ssoar-63360-3>

Nutzungsbedingungen:

Dieser Text wird unter einer CC BY-NC-ND Lizenz (Namensnennung-Nicht-kommerziell-Keine Bearbeitung) zur Verfügung gestellt. Nähere Auskünfte zu den CC-Lizenzen finden Sie hier: <https://creativecommons.org/licenses/by-nc-nd/4.0/deed.de>

Terms of use:

This document is made available under a CC BY-NC-ND Licence (Attribution-Non Commercial-NoDerivatives). For more information see: <https://creativecommons.org/licenses/by-nc-nd/4.0>

Policy Making for Corporate Social Responsibility and Responsible Entrepreneurship in Greece: EU Policy Framework, Governance Context and Business Sector as Aspects in Sustainable Development Process

Evangelos Taliouris

Hellenic Open University and Hellenic Mediterranean University
Greece

Date of submission: February 10th, 2019

Date of acceptance: April 29th, 2019

Abstract

Policy for responsible entrepreneurship is linked with the implementation of Corporate Social Responsibility (CSR) policies and practices in Small and Medium Sized Enterprises (SMEs) in the European Union (EU) and members states, including Greece. Consequently, political convergence in the policy issues of entrepreneurship and CSR in SMEs, is essential for the EU political homogenization in particular for strategies such as the fulfillment of Sustainable Development Goals 2030. The policy making for responsible entrepreneurship for SMEs is vital part for SD and CSR evolution, whilst it sets the prerequisite for business sector involvement and engagement via synergies with state. According to existing policies in the EU these synergies are taking place via informational, partnerships and hybrid policy tools, which are vital for the enforcement of CSR policies in a multilevel governance context. Responsible entrepreneurship is a niche policy topic for CSR since 2002 and 2003, which targets SMEs because of their significant impact in economic growth, employment creation and human development in the EU and mainly in Greece. In the EU, the policy evolution of CSR for SMES is also described under the phrase “Gulliver’s principle”, which describes better their potentials as a sum and not just as units. Moreover, this paper is focusing on this business group significance for CSR policy making, due to the fact that SMEs are not little big business and because responsible entrepreneurship practices and policies (e.g. sustainable reporting) are closer to large corporations’ needs and experience. In Greece, the SMEs are an essential player for CSR and SD implementation; this is mainly pictured in the 1st draft paper for the national CSR strategy in 2014, and at the 2nd in 2017 as well. This paper is based on a qualitative research analysis, which combines theoretical investigation, archive research and literature review about policy for CSR and responsible entrepreneurship terminology in the EU and Greece. The method of literature reviewThe SMEs impact on economic growth, social and environmental sustainability in the EU and in Greece is significant, especially in sectors such as tourism or industry. Therefore, SMEs are an interesting focus group for CSR policy making in Greece, especially for issues, such as employment creation, innovation, and environmental sustainability.

Keywords: Governance, Policy, European Union, small-medium sized enterprises, Greece, Corporate Social Responsibility, development



This work is licensed under a [Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License](https://creativecommons.org/licenses/by-nc-nd/4.0/).

Corresponding Author: Dr. Evangelos Taliouris, Adjunct Lecturer in Public Policy and Administration
Affiliation: Hellenic Open University and Hellenic Mediterranean University
e-mail: taliourisvag@gmail.com

Copyright © 2019, Evangelos Taliouris
European Quarterly of Political Attitudes and Mentalities - EQPAM, Volume 8, No.3, July 2019, pp. 15-25.

ISSN 2285 – 4916
ISSN-L 2285 – 4916

1. Introduction

The concept of Corporate Social Responsibility (CSR) is not new, but dates back in 17th century. Large corporations and industrial revolution became the drivers for CSR evolution and political discourses, especially on topics such as philanthropy and productiveness. Later on (19th century) some enlightened corporations were pioneers in social responsibility initiatives via the provision of food, shelter and daily needs to their employees, in order to improve their wellbeing (Carroll, 2008). In the 20th century, social responsibility conceptualization underlined legal compliance as a prerequisite for entrepreneurship (e.g. corporate governance) and labour rights (e.g. child labour, sweatshop). In 21st century, the concept of CSR was not only a business case issue, but also a political topic that indicated state as a key player for issues such as business sector social responsibility in SD, employment creation, responsible entrepreneurship, code of conducts etc. This political attitude was mainly expressed into international organizations (e.g. UN, OECD) and the European Union as well, including its member states.

The theoretical framework of CSR was mainly articulated in '50s and '60s by the CSR father Howard Bowen and other scholars-academics such as Keith Davis, Mc Gregor, Frederic, Eells etc. One of the most remarkable contributions in '70s and '80s was the theoretical approach of CSR Pyramid. According to Carroll (1979, 1991, 2008), this pyramid is consisted of four major dimensions; the ultimate responsibility for corporations is the economic responsibility (e.g. be profitable), the 2nd is legal responsibility (e.g. rules of the game), the 3rd is ethical-discretionary responsibility and the 4th responsibility is philanthropy. Although, Carroll's analysis for CSR pyramid sets an interesting framework for this topic, the theoretical content of CSR and its applied dimensions varies within times and places (Dahlsrud, 2008). According to Dahlsrud (2008) and his research in 2008, they are identified 37 definitions for CSR as well as different practical approaches for business sector (e.g. environmental performance, stakeholders' management) and policy making (Albareda et. al, 2007;2009; Taliouris, 2018).

What is also important for CSR theoretical and political evolution was the linkage with Sustainable Development (SD) theory and practise, especially at policy making level and implementation. After Brundtland report in 1987 (WCED, 1987), the linkage with SD became more explicit, while during '90s the initiatives of CSR Europe or World Business Council for Sustainable Development were significant. What is interesting for such initiatives is that they usually refer to Multinational and Large sized Enterprises (MNLEs) and to a lesser extent to Small and Medium Sized Enterprises (SMEs). Despite the latter's significance (especially in countries like Greece), large corporations were traditionally more active and familiar with CSR practises. Moreover, many of them were blamed during '80s and '90s through extensive boycotts and applied as a response a sustainable shift in their production line, ethics and practises (Hopkins, 2004). Therefore some MNLEs turned into pioneers in CSR and SD, due to their capability to be more adaptive in different corporate governance contexts as well as legal requirements not only in developing countries but also in Europe as well (Taliouris, 2014).

The MNLEs' significant role is encompassed under the term political CSR and its analysis by Scherer and Palazzo in 2011: "a new conception of political CSR as an extended model of governance with business firms contributing to global regulation and providing public goods" (Scherer, 2017, p.3). Moreover, Colin Crouch (2009) analysis for the role of MNLEs (in his book for post democracy) is significant because he indicates their activities as a non-isolated economic function, but a more complicated one because of their impacts at local societies (e.g. political, societal, environmental). Furthermore, a well-known CSR conceptualization at policy level is Triple Bottom Line and 3Ps (people, planet, profit) as well (Elkington, 2004, Commission, 2002; EC, 2003), which is also used in the EU and has a linkage with SD as term and apply (e.g. Sustainable Development Goals 2030).

Another important issue in CSR terminology and its political implications (especially in the EU and Greece) is that the responsible entrepreneurship term is closer to SMEs' experience (Lepoutre and Heene, 2006; Taliouris, 2014; 2013). This terminology seems reasonable, due to the fact that SMEs are not little big businesses (Tilley, 1999); therefore the policy perspective one size fits all is not viable sometimes. This mainly happens because SMEs characteristics and potentials towards SD, differ among them in terms of size and sectors (EC, 2011). Hence, the knowledge transfer among MNLEs and SMEs seemed to be vital at policy making level (e.g. sustainable supply chain management, human rights) in order to the process for a responsible entrepreneurship in all the governance contexts to be realistic. Moreover, CSR concept is not always perceived or adopted in the same way in SMEs as it occurs in MNLEs (EC, 2011; Murillo and Lozano, 2006; Spence and Lozano, 2000). The term "*responsible entrepreneurship*" has been therefore attached in the EU public policy design for CSR in SMEs since 2003. Moreover, the discussion for corporations' legal responsibility is not only at national but also at transnational level via international organizations. Policy instruments for responsible entrepreneurship at international level exist and are characterized as soft law policy tools (e.g. Global Reporting Initiative, Global Compact, Social Accountability, etc.).

Hence, this paper will present a short presentation of European policy framework and goals for CSR since 2001 and will further elaborate the linkage of responsible entrepreneurship with SMEs. Moreover, the paper will present an analysis for the policy evolution of CSR in Greece, the SMEs significance in national economy and employment, as well as their linkage with the national strategy. The discussion phase will focus on basic theoretical outcomes regarding the CSR policy implementation in Greek and the EU governance context as well as the limitations and challenges in SMEs engagement and involvement in SD and CSR. This paper is based on a qualitative research analysis, which combines theoretical investigation about CSR and responsible entrepreneurship terminology in public policy making in the EU and Greece. The method of literature review is used for political CSR and public policy for responsible entrepreneurship in order to analyse better the policy framework and implementation in the EU. Moreover, archive research in EU and Greek policy documents is taking place in order to provide an analysis for CSR public policy for responsible entrepreneurship in SMEs, which seems to be linked with the open policy window theory, which according to Kingsdon (Ladi and Dalakou, 2008) the policy formulation is not static, rather it is influenced by the problem stream, the policy stream and the politics stream. These policy making process and actions requires solutions by policy entrepreneurs that will link the problem statement, solutions and potentials into the policy window. The policy evolution of SD issues in policy making process and business activities towards SDGs 2030 (UN, 2015), in parallel with the policy response of the EU and its member states (including Greece in 2018), is an opportunity for a political action and policy measures that will focus on SMEs engagement with SD and CSR via more effective path in terms of policy measures and implementation.

2. European Policy for CSR and Responsible Entrepreneurship

The CSR concept within contemporary globalization process is indicated as a SD roadmap for business sector integrated activities. In 2001, the EU launched its first definition of CSR ("a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"), which influenced also member states' policy making process

for CSR. In 2002, the Commission set a more explicit linkage for CSR with political SD,¹ while at the same time underlined SMEs' significance as a stakeholder in terms of their number and their practise. This is because, in Europe, some of them might have already developed responsible entrepreneurship or silent CSR initiatives in their operations (EC, 2011;2014). From a political science perspective, the use of such terms is also explained because of the need to increase the familiarity of CSR practises to European SMEs; a crucial goal for both SD strategies in 2005 and 2009 at the past but vital for Sustainable Development Goals 2030 as well.

Therefore, the development of customized policies to SMEs was necessary and presented in the Commission's presentation about responsible entrepreneurship and the good practises in the EU in 2003. In 2006, the EU moved a step forward by setting a goal to be an international CSR pole of excellence including as strategic towards it the SMEs familiarity with CSR (1/8 priority goals). The report "Opportunity and Responsibility" in 2007 was useful and underlined the potentials of CSR to SMEs (EC, 2007b), while the Environmental Compliance Assistance Programme in 2007 (Small Clean and Competitive) focused extensively on SMEs' adaptability to environmental legislation and usage of Environmental Management Systems. In 2011, the EU changed CSR definition: "the responsibility of enterprises for their impacts on society" (Commission, 2011, p.6). The CSR became a policy subfield that linked with Europe 2020 and the overall SD strategy to deal with crisis negative externalities in social welfare and competitiveness of business sector (Taliouris, 2013). The new definition underlined the prerequisite for businesses' responsibility in order to be competitive and transparent, which is to respect to regulations and collective agreements (Commission, 2011). At the same time, a growing concern about the political viability of renewed CSR strategy and its relation to SMEs was developed that time by institutions such as the European Social and Economic Committee (ESEC) (2012) and the European Parliament (EP) (2013a; 2013b), which indicated CSR as a policy tool for combating poverty, social exclusion and unemployment. ESEC underlined SMEs as crucial stakeholder for the fulfillment of SD and CSR popularity as well, and stressed the importance for special policy design to SMEs experience and existing practices in responsible entrepreneurship and CSR. The governance context that policy for CSR developed in 21st century and especially during crisis, influences significantly the terminology and the existing attempts for public policy (both implicit and explicit) (Taliouris, 2018). The report of Commission (D.G. Employment, Social Affairs and Inclusion) "CSR: National Public Policies in the EU" (2011; 2007a, 2014), pictured this fact in the EU governance context and its member states as well. According to these reports, the CSR policies have been record and classified to different policy realms² and related to policy instruments³ as well (EC, 2011; Steurer, 2010). One of these topics is SMEs and the national policies according to their size (nano, micro, middle) and operational sector. According to these reports, interesting political initiatives for SMEs have been set up in Denmark (People and Profit, Ideas Compass), Italy (Fabrica Etica in Tuscany), Germany (Micro credit fund Germany, Bavaria environmental pact), Finland (Development strategy of CSR in SMEs), United Kingdom (CSR web based toolkit, Small Business User Guide) etc (EC, 2007a; 2011).

Summing up, the reason why EU and some member states pay such an attention on SMEs is that they number approximately 23 million. In 2015, they have generated €3.9 trillion of value added and employed 90 million people in the EU in sectors such as 'accommodation and food', 'business services',

¹ Commission of the European Communities: "CSR the business contribution to SD" in 2002.

² CSR-supporting Policy Frameworks, Socially Responsible Supply Chain Management with Particular Emphasis on Human Rights, CSR Reporting and Disclosure, the Potential of CSR in Tackling Climate Change, the Socially Responsible Investment, the CSR and Education and the Green, Social and Sustainable Public Procurement, the CSR in SMEs.

³ Regulatory instruments, partnering instruments, economic instruments, informational instruments and hybrid instruments.

'construction', 'manufacturing' and 'wholesale/retail trade' (EC, 2015). Hence, SMEs seems to be a heterogeneous business group. Finally, a conclusion out of these reports is that some member states are pioneers in CSR policies for SMEs, while others considered laggards, despite their necessity. For instance, Greece is a member state that lately introduced a strategy and a general policy framework for CSR (draft paper in 2014 and a new one in 2017), and despite the focus on SMEs the links to their operation and practice towards SD and CSR are not at the same level as it is in other member states (both Nordic and Mediterranean).

3. The Policy for CSR in Greece: The National Strategy and the SMEs Significance

In 2006, the Greek state via the Ministry of Employment and Social Affairs set up an implicit political approach for CSR via the conduct of a memorandum in order to promote gender equality. This was signed by the General Secretariat of Gender Equality and the Hellenic Network for CSR. In 2011, the Ministry of Employment and Social Affairs updated this memorandum and incorporated also the issue of youth unemployment (EC, 2011, Min.Emp.S.A, 2011; Taliouris, 2014). This was reasonable given that in 2012-2016 the youth unemployment rate was very high (approximately 1/2 young were unemployed in the ages of 15-24) (HELSTAT, 2016). For instance in 2016, unemployment affected mainly young women (15-24) (52,5%) and population with low education level (no school: 31,6%, primary school: 23,7%, junior high school: 27,4%). Despite the willingness to work (84% of labour force are available for full time job) especially in long term unemployed (72,2%) and people without prior working experience (21,4%), unemployment still remained high. Summing up, it is worth to be noted that long term unemployed rate in people 15-29 is 26,6% in 2015, 23,5% in 2016, 22,1% in 2017 (EU28: 5,9%), whilst the general unemployment rate in the same age group is 48,7% in 2013, 41,3% in 2015, 38,4% in 2016 and 35,6% in 2017 (EU28: 16,1% in 2015) (Eurostat, 2015a; 2015b; 2015c). Social conditions in Greece in parallel with unemployment, poverty and social exclusion do not provide any sense of social security especially in young people, which generally are well educated, highly motivated and skilled. Brain drain for instance and NEETS (Nor in employment, education and training) are issues that indicate great socioeconomic risk for Greece and future generations (Taliouris, 2016). According to Eurostat (2015d), NEETS percentage is relatively high (17,2%) in comparison with EU28 (12%), whilst in the Regions of Peloponnese or Ionian islands the rate is high among the other regions of Greece. The facts above in combination with risks such as social exclusion and poverty in young population (16-29: 43,2%, EE28: 28,1%), indicate crisis' outcomes in social vulnerable population and households as significant (Eurostat, 2015d).

Moreover, the development of economic instruments towards green entrepreneurship and innovation were significant and popular in. In 2010, the Ministry of Economy launched two projects for business sector environmental sustainability, which were related to environmental modernization and management systems (e.g. EMAS). This mainly took place under the co-fund with the EU Operational Programme "Competitiveness and Entrepreneurship" in order to green and innovate existing infrastructures in industrial sector and constructions. Another project for fostering green business initiatives and startups was "Green Enterprise" in 2010, which focused on the development of favorable conditions for SMEs, as an attempt to integrate environmental concerns and services. The assumption that SMEs are a significant group in Greece for CSR policy evolution is underlined in National Strategy for CSR (NSCSR) in 2014 and 2017 as well; a fact that highlighted the potentials for responsible entrepreneurship and social innovation in policy making process. More specifically, the 1st NSCSR consultation paper (2014) indicated SMEs as significant stakeholder because of their employment share and their significance in CSR in Greece (this is also mentioned in the EU policy framework above). The SMEs are underlined as strategic in CSR dissemination

and evolution because of their position in local Chambers, markets and societies. In the NSCSR, four national priorities have been proposed for 2020, such as human development, environmental sustainability-climate change, market and market. These priorities for SMEs were crucial especially in co-management synergies with local stakeholders and authorities (especially in rural areas and places with insularity); a fact that might have also influenced the local social capital improvement. Hence, the incorporation of corporate governance standards and their familiarity with SMEs is also important especially for those in stock exchange markets or with non-financial reporting activities regarding corporate governance regulation and initiatives.

The Hellenic Republic and in particular the Ministry of Economy introduced in 2017 a new consultation paper for NSCSR, which differentiates the overall perspective about CSR and policy in some points (H.R, 2017). This mainly happened due the change in Government in 2015, which introduced another approach for CSR starting from the definition. The new approach for CSR was influenced by the EU policy framework, while the political approach in the new consultation paper has an extensive focus to the CSR social pillar and crisis negative socioeconomic externalities. This is also pictured on the political will of this NSCSR (2017), which focused on the synergies development among SMEs, local societies and producers (e.g. rural sector). Moreover, in the new NSCSR consultation paper the corporate governance issues for SMEs (e.g. non-financial disclosure, corporate governance code) was underlined as significant, as well as the internal and external business environment linkage with political axes.

Summing up, it is reasonable to analyze the political significance of SMEs in Greece, which are characterized as the backbone of economy in the EU and Greece. According to the Hellenic Network for CSR (2017), SMEs are strategic in CSR development and improvement in Greece. Hence, a special section has been developed in the Network via an e-guide for innovative management techniques, stakeholder management, synergies and social capital. According to Eurostat (2015a), approximately 2/3 of the EU employment is generated by SMEs (ranging from 53% in the United Kingdom to 86% in Greece), while they contribute 57% of value added in the EU, while nano- and small-businesses hold a significant employment share (48%). However, the characterization of “Gulliver principle” for SMEs’ significance is reasonable regarding their social and especially environmental impact as a business group (Van Luijk and Vlaming, 2010). The crisis period in Greece concluded to tremendous socioeconomic risks, for instance in employment creation but also SMEs operations in terms of innovation, employment and financial performance. According to Bellos (2016) in Kathimerini newspaper a significant number of businesses had shut down during crisis, especially after 2008 (a number of 244.714 business had shut down, unemployment rate numbered approximately 842.670 dismissals, great economic loss of 30,31 billion euro).

According to the Commission’s act (2015) and the Eurobarometer 381 (2013), the 44% of large companies in the EU sell their scrap material, while only 24% of SMEs do the same because of the lack of specialised knowledge in environmental management and networks that usually small businesses don’t have. According to that survey, SMEs in Greece seem to provide green products and services (23%) or have the plan to do so (15%), while at the same time the 35% argue that it is not important for its social status and as a result they haven’t develop such services. It is clear also that public subsidies for green services in SMEs as well as financial aid (4th period 2007-2013 and 5th period 2014-2020 of the EU structural funds) are popular to a certain extent (Greece: 48%, EU28: 29%); a fact that indicates the difference in entrepreneurial activities and perspectives. According to literature review for CSR in SMEs’, their socioeconomic characteristics are well integrated in local societies, whilst some of them might have already developed social responsible activities, as an informal social license to operate (EC, 2011; Moore

et al., 2009; Russo and Perini, 2010). The reason why SMEs are also incorporated in Greece local society's political agenda is the fact that this strategic stakeholder has strong links with local community (e.g. personal relationships, informal activities, silent CSR) (Spence et al., 2003; Spence, 2007; Moore et al., 2009; Jenkins, 2006).

Another issue that seems to be crucial for SMEs and their environmental responsibility is their awareness' improvement and technical support in green products (27%), green markets (25%) and consultancy (24%). Moreover, SMEs in Greece seem to have undertaken actions towards green efficiency such as energy (69%), materials (68%) and water (54%). Finally, the environmental impact of SMEs is high as business group especially in sectors like tourism and industry in Greece, whose unique geographical characteristics such as insularity issue, usually conclude to close ecosystems (Taliouris and Trihas, 2017).

At the local level, the CSR policies are also implemented by regional authorities and Municipalities and SMEs are also considered there strategic stakeholder, especially in the implementation and dissemination phase (Taliouris and Maravegias, 2018). From a multilevel governance perspective it is important also to be noted that at regional policy level, some Greek Regions have developed the EU co funded programmes, which focused on SMEs' engagement with CSR initiatives. In 2010 and 2011, the EU co-funded project PROGRESS was essential for developing "Strategies and Tools to Promote Responsible Investment" and Public Procurement Policies (green and social) (EC, 2011). This project mainly focused on SMEs contribution and sustainable practices for social inclusion, social economy and responsible entrepreneurship. Another important CSR initiative with an extra focus on SMEs' engagement in CSR and SD, is the co-funded Interreg programmes 2014-2020 in North Greece "A Roadmap for Integrating Corporate Social Responsibility into the EU Member States and Business Practices" and "Developing Sustainable Regions through Responsible SME's". The Region of Crete are also involved in another co-funded project named "Road of CSR" 2014-2020 (managed by Cyprus), which focuses solely in SMEs' practices for CSR and responsible entrepreneurship as well as the regional policy making for SD and in particular sectors such as tourism, IT industry and commercial services.

4. Conclusion

Since 2001, when the first definition of CSR was formulated by the EU Commission in the Green Paper, a growing policy debate has been accelerated in the EU level and member states. The CSR as business contribution for SD became a central policy issue in the European SD strategy, the business sector competitiveness, the European social cohesion and environmental sustainability. Hence, the CSR concept linkage with SMEs, became a significant policy issue in the EU renewed CSR strategy 2011-2014. This was essential not only for the new EU CSR perception but also for the action plan, which based on the incorporation of the different approaches across the EU (Albareda et al. 2007; 2009) but also the SMEs' as unique policy field for CSR.

Nowadays and especially after the SDGs 2030, the CSR concept and its political implications towards them seems to be an ongoing policy process, in which a vivid debate is taking place between academics, social stakeholders, business sector, states and the EU. The policy for CSR in the EU is an evolutionary field, which pictures institutional traditions in parallel with socioeconomic and environmental concerns towards sustainable development and business sector engagement (Albareda et al., 2007; 2009; Aaronson and Reeves, 2002; Matten and Moon, 2008; Fox et al., 2002). During the 21st century, political CSR developed both in European business sector and in member states CSR policy via implicit and explicit public policies (e.g. public procurement, SMEs). Without any dispute, SMEs are the backbone of Greek economy in terms of size and outputs. Although some of them (in sectors such as industry) have already

developed responsible business activities (e.g. supply chain, EMAS), the introduction of a more strategic attitude with permanent characteristics towards explicit CSR is not always an easy policy task (EC, 2011).

Thus, the evolution of a CSR approach towards the EU policy framework and designed for SMEs is essential in Greece, because of their familiarization improvement with the concept, the policy and the SD practises globally. The great influence of SMEs in economy, employment creation and environmental sustainability underlines the necessity to measure and deal with their responsibilities by sector and regions. Hence, best practises exchange in policy making for CSR among advanced member states (e.g. Denmark) to less advanced (e.g. Greece) is essential for the EU policy orientation in CSR for SMEs not only for SDGs fulfilment by 2030 but also for political homogenization in the EU for CSR policy issues (e.g. human rights, smart-green innovations, employment) and responsible entrepreneurship.

References

- Aaronson. A. S and Reeves. G.. (2002), "*The European Response to Public Demands for Global Corporate Responsibility*". National Policy Association, Washington DC. USA. February 5 ,2002.
- Albareda. L, Lozano. M.J and Ysa. T. (2007), "Public Policies on Corporate Social Responsibility: The Role of Governments in Europe". *Journal of Business Ethics* (2007) 74:391–407.
- Albareda. L, Lozano. M.J, Tencati.A, Perrini. F and Middtun.A. (2009), "The Role of Government in Corporate Social Responsibility". *Ethical Prospects* 2009, Part 2, 103-149.
- Bellos. E, (2016), "Since 2008 have been lost 244.712 businesses". Kathimerini newspaper:<http://www.kathimerini.gr/857617/article/oikonomia/epixeirhseis/apo-to-2008-exoyn-xa8ei-244712-epixeirhseis>
- Carroll.A. (1979), "A Three-Dimensional Conceptual Model of Corporate Performance". *The Academy of Management Review*, Vol. 4, No. 4, pp. 497-505.
- Carroll.A. (2008), "*A history of Corporate Social Responsibility: Concepts and Practices*". *The Oxford Handbook of Corporate Social Responsibility*.
- Commission of the European Communities (2010). "*Europe 2020. A strategy for smart, sustainable and inclusive growth*". Brussels
- Commission of the European Communities (2014a). "*Improving corporate governance: Europe's largest companies will have to be more transparent about how they operate*". Statement. Press release data base. Brussels.
- Commission of the European Communities (2014b). "*Disclosure of non-financial information: Europe's largest companies to be more transparent on social and environmental issues*". Statement. Press release data base.Brussels.
- Commission of the European Communities (2014c). "*Green Action Plan for SMEs. Enabling SMEs to turn environmental challenges into business opportunities*". Brussels.
- Commission of the European Communities (2016). "Next steps for a sustainable European future European action for sustainability". Brussels
- Commission of the European Communities, (2011). "*A renewed EU strategy 2011-14 for Corporate Social Responsibility*". Brussels.
- Commission of the European Communities. (2001), "*Green paper. Promoting a European framework for Corporate Social Responsibility*". Brussels.
- Commission of the European Communities. (2002), "*Corporate Social Responsibility: A business contribution to Sustainable Development*". Brussels.
- Commission of the European Communities. (2006), "*Implementing the partnership for growth and jobs: Making Europe a pole of excellence in Corporate Social Responsibility*". Brussels
- Commission of the European Communities. (2007), "*Small, clean and competitive A programme to help small and medium-sized enterprises comply with environmental legislation*". Brussels
- Commission of the European Communities. (2009a), "*Commission staff working document on the implementation of Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises*". Brussels
- Commission of the European Communities. (2009b), "*Mainstreaming sustainable development into EU policies: 2009 Review of the European Union Strategy for Sustainable Development*". Brussels

- Elkington.J. (2004), "Enter the Triple Bottom Line". *The triple bottom line: does it all add up? Assessing the sustainability of business and CSR*. Erthscan pub.
- Enderle.G.. (2004), "Global competition and corporate responsibilities of small and medium-sized enterprises". *Business Ethics: A European Review. Volume 13 Number 1*
- European Commission, (2014), "*Corporate Social Responsibility National Public Policies in the European Union Compendium 2014*". Directorate-General for Employment, Social Affairs and Inclusion Unit C.1. Luxembourg.
- European Commission. (2003), "*Responsible entrepreneurship: A collection of good practice cases among small and medium-sized enterprises across Europe*". Enterprise publications. Directorate-General for Enterprise. Brussels.
- European Commission. (2005), "*The new SME definition. User guide and model declaration*". Enterprise and Industry Publications.
- European Commission. (2007a), "*Corporate Social Responsibility National Public Policies in the European Union*". Directorate-General for Employment, Social Affairs and Equal Opportunities. Luxembourg.
- European Commission. (2007b), "*Opportunity and Responsibility. How to help more small businesses to integrate social and environmental issues into what they do*". European Commission. Directorate-General for Enterprise and Industry
- European Commission. (2010), "*Buying Social A Guide to Taking Account of Social Considerations in Public Procurement*". Directorate-General for Employment, Social Affairs and Equal Opportunities. Directorate-General for the Internal Market and Services. Luxembourg
- European Commission. (2011), "*Corporate Social Responsibility National Public Policies in the European Union*". Directorate-General for Employment, Social Affairs and Inclusion Luxembourg
- European Commission. (2015), Annual Report on European SMEs 2015 / 2016 SME recovery continues SME Performance Review 2015/2016. Directorate Internal Market, Industry, Entrepreneurship and SMEs
- European Economic and Social Committee. (2012), "*Opinion of the European Economic and Social Committee on the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A renewed EU strategy 2011-14 for Corporate Social Responsibility COM(2011) 681 final*". Brussels, 24 May 2012
- European Union Parliament, 2013a. "*Report on Corporate Social Responsibility: promoting society's interests and a route to sustainable and inclusive recovery*". A7-0023/2013". Brussels.
- European Union Parliament, 2013b. "*Report on corporate social responsibility: accountable, transparent and responsible business behaviour and sustainable growth*". 2012/2098(INI)". Brussels.
- Eurostat (2015a), "Statistics on small and medium-sized enterprises Jump to: navigation , search Dependent and independent SMEs and large enterprises": http://ec.europa.eu/eurostat/statistics-explained/index.php/Statistics_on_small_and_medium-sized_enterprises
- Eurostat. (2015b), *Youth unemployment by sex, age and educational attainment level*. <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do>
- Eurostat. (2015c), *Youth long term unemployment rate*. http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=yth_empl_120&lang=en
- Eurostat. (2015d), *Young people neither in employment nor in education and training*. <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do>
- Flash Eurobarometer 381 (2013), "*SMEs, resource efficiency and green markets*". Directorate-General for Communication
- Fox. T, Ward. H and Howard.B. (2002), "*Public sector roles in strengthening Corporate Social Responsibility. A baseline study*". Corporate Social Responsibility Practice Private Sector Advisory Services Department. The World Bank. Washington.
- Hellenic Network for CSR (2017). Small and Medium Sized Enterprises: <https://www.csrhellas.net/>
- Hellenic Republic (2014). "*Working Paper for the national strategic plan for corporate social responsibility*" Draft paper. Athens
- Hellenic Republic (2017). "*National strategic plan for corporate social responsibility*" Draft paper. Athens
- Hellenic Statistical Authority (2016). "*Labor Force Survey: 2nd Quarter 2016*". Athens.
- Impact, 2013. "*Final Programme and Executive Summary. Headline findings, insights & recommendations for policy makers, business & stakeholders*". Seventh Framework Programme. European Commission.
- Hopkins. M, 2003. "*The Planetary Bargain: Corporate Social Responsibility Matters*". Earthscan Publications. Ltd. London

- Interregional Programme. European Union “Developing Sustainable Regions through Responsible SME’s (DESUR)”: http://www.desur.eu/?page_id=202&lang=el
- Jenkins. H. (2006), “Small Business Champion for Corporate Social Responsibility”. *Journal of Business Ethics* 67:241-256
- Ladi. St. and Dalakou. B. (2008) “An introduction to Public Administration and Policy”. Volume A. Hellenic Open University, Greece.
- Lepoutre. J and Heene. A. (2006), “Investigating the impact of firm size on small business responsibility: A critical review”. *Journal of Business Ethics* 67:257-273.
- Matten and Moon. (2008), “Implicit and Explicit CSR: A conceptual Framework for a comparative understanding of corporate social responsibility”. *Academy of Management Review* Vol. 33, No. 2
- Ministry of Employment and Social Security (2011), “Signing Cooperation Agreement between the Ministry of Labor and Social Security and the Greek Network for CSR”. Athens.
- Moore.G, Slack.R and Gibbon.J. (2009), “Criteria for responsible business practice in SMEs: An explanatory case of UK fair trade organizations”. *Journal of Business Ethics* 89:173-188.
- Murillo. D and Lozano J.M. (2006), “SMES and CSR: An approach to CSR in their own words”. *Journal of Business Ethics* 67:227-240
- Russo.A and Perini.F. (2010), “Investigating Stakeholder Theory and Social Capital: CSR in Large Firms and SMEs”. *Journal of Business Ethics* 91:207–221
- Scherer, A. G. (2017), Theory Assessment and Agenda Setting in Political CSR: A Critical Theory Perspective. *International Journal of Management Reviews*. Vol. 00, 1–24
- Scherer.A.G and Palazzo.G, (2008). “Globalization and Corporate Social Responsibility”. Pp. 413-431 in A. Crane, A. McWilliams, D. Matten, J. Moon and D. Siegel (Eds.), *Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press.
- Spence L. (2007), “CSR and small business in a European policy context: The five “C’s of CSR and Small Business Research Agenda.2007”. *Business and Society Review* 112:4 533-552
- Spence. L and Lozano J.F. (2000), “Communication about Ethics with Small Firms: Experiences from the UK and Spain”. *Journal of Business Ethics* 27: 43-53.
- Spence.L, Schmidpeter.R and Habisch.A. (2003), “Assessing social capital: Small and Medium Sized Enterprises in Germany and the UK”. *Journal of Business Ethics*. 47:17-29.
- Steurer, R, 2010. “The role of governments in corporate social responsibility: characterising public policies on CSR in Europe”. *Policy Sciences*, 43(1), 49-72.
- Taliouris, E. (2018). European Policy for Corporate Social Responsibility: Governance Context, Linkage with Sustainable Development and Crisis as a Policy Factor. *European Quarterly of Political Attitudes and Mentalities*, 7(1), 32.
- Taliouris, E (2016) “Policies for development and Governance: the social responsibility issue and the businesses’ strategic role in social cohesion and sustainable development”. New generation and NEETS in Greece during crisis. Papadakis. N, Kiridis. A & Fotopoulos. N. Sideris Publications. Athens. (Chapter in Book.)
- Taliouris. E (2014) “Governance, Administration of Organizations and Businesses, and Public Policy for Corporate Social Responsibility”. PhD Thesis. Department of Political Science. University of Crete.
- Taliouris. E (2013). “The CSR Public Policy in European Union and Greece”. The 6th Biennial HO PhD Symposium on Contemporary Greece & Cyprus Hellenic Observatory. London School of Economics.
- Taliouris, E., and Maravegias, N. (2018).N. Local Governance and Policy Making: The Field of Corporate Social Responsibility. *Region & Periphery*, (6-7), 49-70.
- Taliouris, E., and Trihas, N. (2017). “Public Policy for Corporate Social Responsibility and Governance for Sustainable Tourism Development in Greece”. *Journal of Business Ethics and Leadership*. Volume 1, Issue 4, 47-59.
- Tilley. F. (1999), “The gap between the environmental attitudes and the environmental behavior of small firms”. *Business Strategy and the Environment* 8, 238-248.
- United Nations. (2015). “Transforming our world: the 2030 Agenda for Sustainable Development”. Resolution adopted by the General Assembly on 25 September 2015. General Assembly.
- Van Luijk, H & Vlaming,L.(2010). “Fostering Corporate Social Responsibility in Small & Middle Size Enterprises. Recent Experiences in the Netherlands”. Ethics in small and medium sized enterprises. A global commentary. ISBEE
- World Commission on Environment and Development. (1987), “Report of the World Commission on Environment and Development: Our Common Future”. United Nations.

Open Access

This article is distributed under the terms of the Creative Commons Attribution Noncommercial License which permits any noncommercial use, distribution, and reproduction in any medium, provided the original author(s) and source are credited.