

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN MSMES: BUSINESS OWNERS' PERSPECTIVES THROUGH A PHENOMENOLOGICAL APPROACH

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Abstract

This study aims to describe how MSME owners understand the concept of corporate social responsibility (CSR) and how this understanding relates to their practices. To explore the meaning, experiences, and interpretations of CSR by business actors, this study employs a phenomenological approach and an interpretive paradigm as a lens for addressing the research problem. This approach was chosen because it enables researchers to gain an in-depth understanding of the subjective experiences of MSME owners, including the values, beliefs, and considerations that shape their actions. The findings reveal that MSME owners' understanding of CSR is generally confined to informal social relationships, such as assisting neighbors, contributing to community activities, or maintaining good relations with the surrounding environment. CSR is not yet perceived as part of a structured business strategy nor as an ongoing responsibility inherent to business operations. Moreover, resource constraints including limitations in time, labor, and financial capacity emerge as key factors restricting CSR implementation at the MSME level. Business owners tend to prioritize the continuity of daily operations, leading them to view CSR activities as additional efforts undertaken only when circumstances allow.

Keywords: Corporate, Business, Owner, Social, MSME

1. Introduction

Discussions on Corporate Social Responsibility (CSR) are no longer limited to large corporations; in recent decades, increasing attention has been given to the Micro, Small, and Medium Enterprises (MSMEs) sector (Nguyen et al., 2023). This shift is closely related to the highly significant role of MSMEs in national economies, particularly in Indonesia. According to data from the Central Bureau of Statistics (BPS, 2023), MSMEs absorb more than 75% of the national workforce and contribute approximately 61% of Indonesia's Gross Domestic Product (GDP). Given this substantial contribution, MSMEs play not only a crucial role in economic Development but also possess considerable potential to influence social and environmental Well-being within their surrounding communities. Therefore, the implementation of social and environmental responsibility practices by MSMEs represents an important and worthy area of research. According to Putri and Sari (2022), while many large companies have formally implemented CSR guided by sustainability frameworks and reporting standards, MSMEs tend to practice CSR informally or spontaneously. The activities undertaken are often limited to occasional donations or ad hoc assistance to local communities, without a long-term strategic orientation. This condition indicates that MSME actors' understanding of CSR

remains limited, and CSR implementation has not yet become an integral part of their business operations. In fact, well-implemented CSR encompasses not only social aspects but also economic and environmental sustainability, as Carroll (1999) and Jamali et al. (2021) explain. Thus, CSR should not be viewed merely as a philanthropic activity, but rather as a component of business management that can enhance corporate image, customer trust, and MSME competitiveness.

Previous studies have reported mixed findings regarding CSR practices among MSMEs. Aziz et al. (2021) found that MSMEs with higher social awareness tend to maintain better relationships with communities and customers, which in turn affects customer loyalty and business growth. Conversely, Nugroho and Lestari (2023) emphasized that limited resources both financial and human constitute significant barriers preventing MSMEs from implementing CSR consistently. In addition, cultural factors, social norms, and religious values influence how MSME owners interpret and enact their social responsibilities (Yuniarti et al., 2022). In other words, CSR practices in MSMEs cannot be separated from the social and environmental contexts in which they operate.

Komala and Firdaus (2023) argue that understanding business owners' experiences in implementing CSR is particularly important for MSMEs, as they face challenges distinct from those encountered by large corporations. MSMEs generally operate under constraints related to capital, time, and managerial knowledge, requiring CSR implementation to be adapted to their capacities. Some business owners perceive CSR as a moral obligation, while others view it as a strategic tool to strengthen community relationships or enhance business reputation. These differing perspectives reflect how local social, cultural, and economic contexts shape CSR practices at the MSME level.

Furthermore, prior literature suggests that CSR practices in MSMEs can generate significant benefits for business sustainability and surrounding communities. Bongomin and Munene (2021) found that MSME owners with strong CSR awareness tend to be more adaptive to market changes and maintain more harmonious relationships with customers and local communities. Another study by Ye and Kulathunga (2019) found that business owners who understand the value of social responsibility are more likely to make ethical, sustainable business decisions, thereby minimizing social and reputational risks. Mottola (2013) argues that an understanding of social responsibility influences managerial maturity and strategic business planning. In the MSME context, CSR literacy extends beyond formal knowledge to include the ability to integrate social, ethical, and environmental values into daily business practices. Zastempowski and Cyfert. (2021) demonstrated that business owners with a strong understanding of CSR tend to be more innovative in developing products and services and more effective in building community networks. Thus, CSR can function as both a strategic and moral mechanism for MSMEs in navigating business dynamics.

Based on the literature discussed above, it is evident that although CSR offers significant benefits for MSMEs and surrounding communities, gaps remain in both understanding and practice. This raises important questions: To what extent do MSME owners understand the importance of CSR? How do they interpret social responsibility and integrate it into their daily business strategies? Without a deep understanding of these issues, efforts by regulators, academics, or other stakeholders to promote CSR implementation among MSMEs are unlikely to yield optimal results.

This study focuses on MSME owners' experiences and understandings of CSR through a phenomenological approach. The research contributes both theoretically and practically. From a practical perspective, the findings can provide insights for regulators,

academics, and stakeholders in formulating more appropriate strategies to enhance CSR awareness among MSMEs. From a theoretical perspective, this study fills a gap in the literature concerning qualitative approaches particularly phenomenology since most previous studies have relied on quantitative methods, such as surveys or secondary data (Ali et al., 2021; Rahman et al., 2022; Kulkarni et al., 2024; Gidage & Bhide, 2025). Such approaches tend to emphasize numerical or statistical outcomes. They are therefore limited in their ability to capture MSME owners' subjective experiences, motivations, and the meanings they assign to social responsibility within everyday business contexts. A phenomenological approach enables a deeper understanding of how MSME owners' experiences, values, and motivations shape CSR practices, including how they interpret social responsibility, select particular strategies, and consider personal and social values in decision-making (Van Manen, 2016; Creswell, 2013). Consequently, this approach provides a richer analytical dimension than quantitative studies that focus solely on numbers or generalized perceptions, while also addressing gaps in knowledge related to subjective understanding, values, and informal CSR strategies among MSMEs.

2. Theoretical Background

2.1 Defining Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a constantly evolving concept that broadly refers to the ways in which businesses integrate social, environmental, and ethical concerns into their operations and interactions with stakeholders (Carroll, 1999). The European Commission defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (CEC, 2001, p. 6). While traditional models like Carroll's (1991) pyramid conceptualize CSR through economic, legal, ethical, and philanthropic responsibilities, much of this foundational theory was developed with large, multinational corporations in mind. Consequently, there is a growing scholarly consensus that CSR in the context of Micro, Small, and Medium Enterprises (MSMEs) is fundamentally different and cannot be viewed as a simple "scaled-down" version of corporate practices (Rózsa et al., 2022).

2.2 The Distinctive Nature of CSR in MSMEs

MSMEs are characterized by high heterogeneity, informal organizational structures, and a lack of dedicated departments or formal policies for CSR (Rózsa et al., 2022). Unlike large corporations where CSR is often driven by formal strategy, external reporting standards, and compliance, CSR in MSMEs tends to be more informal, intuitive, and embedded in the owner-manager's personal values and relationships (Putri & Sari, 2022). This perspective is supported by research in developing countries, where the practice of CSR by small enterprises is often motivated by intrinsic cultural values rather than extrinsic regulatory compliance. For instance, a study of SME owners in Johannesburg, South Africa, found that their CSR practices were primarily driven by the spirit of Ubuntu an African moral philosophy emphasizing collective responsibility and humaneness rather than a formal compliance framework (Maluleka & Ross, 2024). Similarly, a phenomenological study on Indonesian MSMEs highlighted the role of spiritual values, such as the Islamic principles of justice (*adil*), benevolence (*ihsan*), trust (*amanah*), and benefit (*manfaat*), in shaping CSR practices (Rochayatun, 2023). These findings suggest that CSR in MSMEs is better understood as a manifestation of the owner's identity, culture, and relationships.

2.3 The Central Role of the Business Owner

The literature consistently points to the owner-manager as the single most important driver of CSR in small businesses (Nicoara & Kadile, 2024). Given the absence of formal management systems, the owner's personal values, beliefs, and motivations directly shape the enterprise's commitment to and interpretation of social responsibility. Researchers have adopted micro-level approaches, drawing on theories like the Motivation-Opportunity-Ability (MOA) framework to explain this phenomenon. This framework posits that an entrepreneur's CSR engagement is a function of their personal motivation (e.g., self-regarding vs. other-regarding values), their perceived ability or competence to implement CSR, and the opportunity provided by a supportive firm-level environment, such as employee supportiveness (Nicoara & Kadile, 2024). This suggests that to understand an MSME's CSR practices, one must first understand the phenomenological world of its owner.

2.4 Motivations, Barriers, and Practices

Studies exploring the perspectives of MSME owners reveal a complex interplay of motivations and barriers. For many owners, CSR is synonymous with philanthropy informal activities like helping neighbors, making occasional donations, or contributing to local community events (Putri & Sari, 2022; Nugroho & Lestari, 2023). While some owners view these actions as a moral obligation, others see them as a strategic tool to enhance business reputation or strengthen community ties (Komala & Firdaus, 2023). A key barrier consistently identified is the lack of resources particularly time, labor, and financial capital which forces owners to prioritize daily operational continuity over what they perceive as "additional" CSR activities (Nugroho & Lestari, 2023; Yuniarti et al., 2022). In the Global South, these barriers are often compounded by a lack of clear policy support and awareness (Bello & Kamanga, 2020), reinforcing the stereotype that CSR is solely the domain of large corporations (Khoza, 2014).

2.5 The Need for a Phenomenological Perspective

Given that CSR in MSMEs is not a standardized practice but a subjectively experienced and interpreted phenomenon, quantitative methods alone are insufficient to capture its full depth (Ali et al., 2021; Rahman et al., 2022). A phenomenological approach is particularly appropriate for this field of study as it seeks to understand the "lifeworld" of individuals their subjective experiences, meanings, and interpretations of a particular phenomenon (Van Manen, 2016; Creswell, 2013). As Lund-Thomsen and Khan (2011) argue, the voices of local manufacturers and small business owners have often been overlooked in mainstream CSR discourse. Their study in Pakistan demonstrates how a phenomenological approach can uncover powerful counter-narratives, revealing how local business owners perceive and interpret Western-imposed CSR standards. By focusing on the lived experiences of MSME owners, this research aims to answer the call for more qualitative inquiry into CSR (Rózsa et al., 2022) and to fill the gap in understanding the subjective meanings, personal values, and contextual factors that shape how social responsibility is understood and enacted at the grassroots level of the economy.

3. Methods

3.1 Research Desain

This study seeks to elucidate MSME owners' understanding and experiences related to the implementation of Corporate Social Responsibility (CSR). To address the research

problem, this study employs a phenomenological approach under an interpretive paradigm as its overarching research framework. The interpretive paradigm aims to explore individuals' deepest levels of awareness of experiences or events to understand, explain, and predict social phenomena (Pervin & Mokhtar, 2022). Phenomenology, first developed by Husserl in 1931 (Alase et al., 2017), is an approach that focuses on individuals' subjective understanding and lived experiences of a particular phenomenon (Creswell, 2017). In the context of CSR, phenomenology enables researchers to understand how MSME owners interpret social responsibility, select CSR strategies, and evaluate the social, economic, and environmental impacts of the practices they undertake (Duffy et al., 2024; Williams, 2021; Woroniecky et al., 2024; Zahafi, 2019).

Studies aiming to understand individuals' subjective experiences may employ various data collection methods, including quantitative methods such as questionnaires and qualitative methods such as structured or unstructured interviews. According to Gosseries (2024), phenomenological research generally pursues several key objectives:

- 1) To understand the extent to which individuals are involved in or contribute to the CSR-related experiences or phenomena under investigation.
- 2) To understand changes in individuals' mindsets or perceptions regarding social responsibility.
- 3) To understand the impressions, spiritual experiences, or personal values that influence CSR practices.

3.2 Data Collection Methods

Phenomenological research requires participants who have direct experience with the phenomenon being studied. In this study, informant selection criteria were established to ensure relevance to the focus on CSR in MSMEs, namely:

- 1) MSME owners who are actively operating their businesses and have experience in implementing or planning CSR activities.
- 2) Businesses that have been operating for a minimum of three years to ensure sufficient depth of experience related to CSR practices.
- 3) MSME owners who do not intend to discontinue their businesses in the near future.

Based on these criteria, this study involved three MSME owners as informants: two from the food sector and one from the fashion sector. Informants were selected according to the specified criteria and through consultation with a senior researcher from Universitas Brawijaya. In line with the perspective of Roekhudin et al. (2015), phenomenology emphasizes understanding individuals' experiences without preconceived assumptions; therefore, the researcher sought to avoid influencing informants' interpretations of CSR. This also explains why phenomenological studies do not require extensive theoretical or literature discussions at the research planning stage, as these are instead addressed during the analysis phase (Larsen & Adu, 2020).

3.3 Data Analysis

Data were analyzed using the phenomenological analysis technique proposed by Sanders (1982), which consists of four stages:

- 1) Description of the phenomenon – Analyzing interview data to describe informants' experiences related to CSR practices in MSMEs.
- 2) Theme identification – Identifying recurring themes emerging from the phenomenological descriptions to understand patterns of experience.
- 3) Development of noema and noesis – Noema refers to the content or object of CSR experiences encountered by informants. In contrast, noesis refers to the mental processes or states of consciousness through which informants interpret and evaluate

those experiences. This stage aims to understand how informants process, feel, and assign meaning to their CSR experiences.

- 4) Eidetic reduction – Exploring the fundamental structure of subjective experiences related to CSR, including the essence of CSR practices in MSMEs and the factors influencing the implementation of social responsibility. At this stage, the researcher examines the attributes and dynamics that constitute the CSR phenomenon, as well as the conditions that enable such practices to occur.

Through this approach, the study not only examines what MSMEs do in relation to CSR but also how their experiences, values, motivations, and perceptions shape these practices. Consequently, this research provides a richer and more nuanced understanding than quantitative studies that primarily emphasize numerical outcomes or generalized perceptions.

4. Results and Discussion

Through this approach, the study not only explores what MSMEs do in the context of CSR but also examines how their experiences, values, motivations, and perceptions shape these practices, thereby providing a richer understanding than quantitative studies that emphasize numerical outcomes or generalized perceptions. A wide range of responses was obtained from the informants interviewed in this study. Following the phenomenological analysis described in the methodology section, several key themes emerged that warrant deeper exploration. The first theme concerns how informants interpret and understand CSR, while the second relates to the role of CSR in their business operations.

4.1 Interpreting Csr: Msme Owners' Perspectives

Corporate Social Responsibility (CSR) refers to a company's responsibility toward society and the environment. As a concept, CSR is not only understood at the level of regulation or academic theory but is also practiced by business actors based on their lived experiences. The importance of CSR has been widely discussed in literature. Park and Lee (2023) argue that CSR is not merely a social activity, but an indicator that a company responsibly manages the impacts of its operations. Moreover, MSMEs that implement simple CSR practices such as maintaining good relationships with their surrounding communities and conducting ethical business practices tend to exhibit better business sustainability (Hassan et al., 2024). Similarly, Cheng and Xie (2024) contend that CSR not only generates social benefits but also serves as a crucial instrument for building corporate reputation and public trust.

Understanding CSR is a critical component for business owners. According to Alvarez (2021) and McGee and Peterson (2020), CSR practices are often closely linked to business owners' personal values, including environmental concern, ethics, and social relationships. Business owners who understand CSR tend to adopt more sustainable management patterns and maintain better relationships with stakeholders. However, many MSME owners understand CSR intuitively without being familiar with its formal conceptual framework. This is reflected in Firza's statement regarding his interpretation of CSR:

"Well, CSR basically means doing good for the surrounding community. If we run a business, we shouldn't disturb our neighbors, and if there are community events, we try to help. Even though I don't really understand the term CSR, it's basically about being responsible to the surrounding environment."

Firza's initial statement (noema) reflects his understanding of CSR as simple social activities within the local community. CSR is perceived as a good habit rather than a structured managerial concept. When asked further about the importance of CSR, Firza explained that maintaining good relationships with the community allows the business to operate more comfortably and smoothly. Through intentional analysis, Firza's understanding of CSR appears to be shaped by his personal experience as a business owner. The emerging noesis indicates that CSR is interpreted as spontaneous social actions helping when needed, maintaining environmental comfort, and avoiding harm to others. The second informant, Mba Faza, shared a similar yet distinct perspective:

"CSR is a form of care. For example, since I sell food, I make sure the waste isn't thrown away carelessly. And if neighbors need help, I try to help as much as I can. Maybe big companies have formal programs, but for MSMEs, CSR is simply about caring."

This statement indicates that CSR's meaning among MSMEs emerges from everyday business experiences and community life. For these business owners, CSR is not understood as a formal program, but rather as a moral value and social awareness.

In contrast, the third informant, Mrs. Putri, demonstrated a CSR understanding closer to academic concepts due to her educational background in business management:

"Theoretically, CSR involves economic, social, and environmental responsibility. But when I started my own business, I realized that CSR can be quite burdensome for MSMEs. I initially wanted to implement environmentally friendly materials, but in practice it was difficult, expensive, and time-consuming."

Mrs. Putri's noema reflects CSR as a formal concept learned during her academic studies. However, once she began operating her own business, the resulting noesis differed CSR was understood as a challenging practice due to resource limitations. Practical experience reshaped her perspective on CSR. Overall, the three informants demonstrate that interpretations of CSR are strongly influenced by lived experiences, educational background, motivation, and business conditions. This finding aligns with Namaziandost and Rezai (2024), who argue that educational experiences and personal motivation shape how individuals understand specific phenomena. Firza and Mba Faza emphasize CSR as everyday social relations, whereas Mrs. Putri views CSR as an ideal concept that is difficult to implement fully.

This phenomenon confirms that CSR in the MSME context is not merely an ethical issue, but a practice shaped by knowledge, capacity, and individual experience. Without adequate understanding and resources, many MSMEs are unable to optimally implement CSR, despite recognizing the importance of maintaining good relationships with society and the environment.

4.2 The Role of CSR For Business Owners

Previous studies have extensively examined the role of CSR and the factors influencing its successful implementation in business contexts. Bongomin and Munene (2021), for example, found that CSR adoption among MSMEs in Africa is strongly influenced by local culture and community values. Gyamera et al. (2023) reported that MSME engagement in simple CSR activities such as environmental care and social relationship maintenance can enhance business reputation and customer trust. Furthermore, Kurniawan et al. (2023) identified government support and information digitalization as key factors enabling MSMEs to understand CSR practices in a more structured and sustainable manner.

Consistent with these findings, the informants in this study also described how CSR plays a role in sustaining their businesses. Firza stated:

"I think CSR is important, because if our business disturbs the surrounding environment, people will protest. And if there are community activities, I try to help as much as I can. If we don't care, people around us won't feel comfortable. I'm afraid of conflicts like what happened recently there was a business that disturbed neighbors because of strong smells, and it escalated into a serious conflict that went viral."

Firza's noema reflects CSR as an effort to maintain harmonious relationships with the local community. Through lived experience (noesis), he realized that neglecting social or ethical responsibilities could lead to social conflict that disrupts business operations. When asked the same question, Mrs. Putri offered a broader perspective:

"In my opinion, CSR is our responsibility as business owners from managing waste properly, treating employees fairly, to participating in small social activities. This builds customer trust and strengthens relationships with the surrounding community."

From Mrs. Putri's statement, CSR functions not only as a means of building a positive image but also as a foundation for ethical decision-making. This aligns with Elkington's (1994) triple bottom line theory, which emphasizes that business sustainability is supported by economic, social, and environmental dimensions. Similarly, Ventre et al. (2024) argue that social awareness and environmental ethics enhances prudence in strategic decision-making.

When asked to provide an example of CSR practice, Mrs. Putri explained:

"There was a time when residents complained about plastic waste from my business piling up. I decided to buy a pressing machine so the waste could be organized and easily collected. Then I partnered with waste collectors, and since then there have been no more complaints."

This illustrates CSR's role as a managerial guideline for maintaining harmonious community relations while encouraging more sustainable operational systems. According to McMahon (2014), MSMEs tend to implement CSR primarily for internal and operational purposes rather than external reporting.

A compelling perspective emerged from the third informant, Faza:

"This is from my family's experience. My family once ran a small business. Initially, relationships with neighbors and customers were good. Over time, however, noise and careless waste disposal caused complaints, and eventually the business closed because it was no longer comfortable to operate."

Faza's noema reflects CSR as a crucial element of business continuity, while his noesis shaped by family experience demonstrates that neglecting CSR can lead to serious social conflict. This phenomenon can be explained by legitimacy theory (Suchman, 1995), which posits that business sustainability depends heavily on social acceptance. When a business fails to meet societal norms and values, its legitimacy erodes, threatening its survival. Thus, for the informants, CSR is not merely a formal program, but a process of relationship-building, ethical conduct, and ensuring business continuity. All three informants agreed that without CSR, small businesses are vulnerable to social conflict, loss of trust, and eventual closure.

4.3 CSR: Opportunity?

The argument by Simanjuntak et al. (2020) that CSR implementation in MSMEs is often perceived as an additional burden was confirmed through the informants' experiences. Previous studies suggest that MSMEs frequently face challenges in implementing CSR due to limited resources, time constraints, and a lack of conceptual understanding (Simanjuntak et al., 2020). This perspective was clearly reflected in the informants' narratives.

Firza explained:

"CSR is important, but honestly it's hard to manage everything. Participating in community activities takes time. I only have two employees, and I handle production, packaging, and marketing myself. There's often no time left for community involvement or structured programs."

Faza expressed a similar view:

"CSR is good, but it's exhausting to think about waste management, helping neighbors, and social activities when I'm handling production from morning until night. Resources and time are very limited."

Meanwhile, Mrs. Putri offered a slightly different perspective:

"CSR is very beneficial. Maintaining the environment and engaging with the community has a positive impact on the business. However, it requires consistency and dedicated personnel. In my business, all employees focus on production, and no one is assigned explicitly to CSR".

These statements indicate that while MSME owners acknowledge the importance of CSR, its implementation is hindered by time constraints, limited resources, and organizational structure. Firza further explained:

"I don't really understand how to implement CSR properly, and I don't have the time. Production can reach almost a thousand products, so my priority is production, packaging, and marketing. Environmental or social activities are only done when there's time."

This phenomenon can be explained through Slack Resources Theory, which suggests that firms engage in activities beyond their core business only when they possess excess resources. In this context, MSME owners' limited capital, time, and labor cause CSR to be viewed as a low-priority activity or even a "luxury good."

Gounopoulos et al. (2024) argue that managers with greater knowledge and experience tend to be more transparent, ethical, and socially responsible. This aligns with our findings: MSMEs with better CSR understanding or experience tend to implement it more consistently. Firza and Faza perceived CSR as difficult, mainly due to their lack of managerial or formal education related to social and environmental business practices.

When asked about formal CSR programs typically implemented by large corporations, Firza and Faza responded:

"We don't know about that. CSR? As long as we don't disturb the neighbors, that's enough."

In contrast, Mrs. Putri responded:

"I learned about CSR during my studies, but in practice it's very different for MSMEs. It's hard to do it alone."

Risal et al. (2020) emphasize that understanding business purpose and social responsibility is essential for sustainability, while Febrianty and Divianto (2017) note that such understanding depends on socialization and information exposure. This was confirmed in our study. Firza stated:

"I'd be happy if someone could help teach us about CSR or environmental management, but I don't know how to access that kind of support."

Similarly, Mrs. Putri explained:

"Interns help with production or marketing, but none focus on CSR. And they can't replace me in community activities either."

These findings suggest that CSR can function as a competitive advantage for MSMEs when understanding and resources are adequate but can become a burden when business owners lack time, capacity, and knowledge.

5. Conclusion

This study aimed to understand how MSME owners interpret Corporate Social Responsibility (CSR) and how CSR practices are implemented in their daily business activities. Using a phenomenological approach, interviews were conducted with three MSME owners who had operated micro and small businesses for more than three years. The findings reveal that CSR understanding and implementation are influenced by several factors, including knowledge of CSR concepts, experience in interacting with surrounding communities, and business resource capacity.

Although informants intuitively understand CSR as environmental care, ethical behavior, and relationship-building, they lack sufficient knowledge of formal CSR concepts commonly adopted by large corporations. Some informants were even unaware that CSR involves specific principles, standards, and strategic elements. Their understanding of CSR is primarily shaped by direct experience such as avoiding social conflict, maintaining neighborhood harmony, and building customer trust.

Despite recognizing CSR's importance, its implementation tends to be inconsistent due to resource constraints. MSME owners often perform multiple roles, including production, marketing, procurement, and financial management. As a result, they perceive a lack of time, energy, and personnel to implement CSR activities in a structured and continuous manner. Ultimately, CSR is viewed as "something done when time allows," rather than as an integral component of business management.

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