

**FINAL REPORT
INTERNATIONAL RESEARCH COLLABORATION
AND SCIENTIFIC PUBLICATION**



**INNOVATIVE MODEL FOR IMPLEMENTATION CORPORATE SOCIAL
RESPONSIBILITY TO REALIZE GREEN SMALL AND MEDIUM ENTERPRISES:
EVIDENCE FROM JAPAN AND INDONESIA**

Tahun Pertama dari Rencana Dua Tahun

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Introduction

Corporate social responsibility (CSR) has become widely discussed topic, especially from the point of view of a multi-national company (MNC). CSR in small and medium enterprises (SMEs) is a relatively new topic in the research. CSR in SMEs has received little attention (Gallo, 2004; Spence, 1999; Murillo and Lozano, 2006). There are some limitations faced by SMEs when trying to implement CSR. Many SMEs do not apply CSR according to their perception of CSR that CSR is a burden and financial costs (Morsing and Perrini, 2009). There are several barriers for SMEs to implement CSR that are the financial and human resource limitations, lack of accountability and awareness of environmental issues. However some SME voluntarily engage CSR activity. However, few SMEs are distinguish themselves by their CSR practice. The value of SME Owner-manager is a key factor that motivates sme voluntarily adopt CSR (Spece ad Rutherford, 2003 and Spence et al., 2003). This factor becomes absolutelty fundamental in the case of small enterprises (Quinn, 1997; Trevino, 1986).

In SME, Owner often serves as manager. Fewer hierarchical level permit Owners-Manager contact with all employee and personel in company. The effect of owner manager value are thus likely to be more direct in SME rather than in MNC (Forbes, 1999). As a key decision maker, owner-manager has possibility to shape corporate value and culture other than profit (Klein and Kellermanns, 2008; Nicholson, 2008). Thus, the first aims of this study is to investigate CSR from the perspective of SME, especially CSR from the perception of small- business owner-managers and the effect of owner-manager personal value on CSR practice in SME.

Small and Medium Enterprises (SMEs) have a strategic role in national economic development. Development of SMEs need to get attention from government, communities

and other stakeholders. AFTA and APEC will have a broad implications for small and medium enterprises to compete in free trade. SMEs required to undertake the production process efficient and produce the products according to global quality standards such as the issue of quality (ISO 9000), environmental issues (ISO 14000), and the issue of human rights (HAM). Therefore, when SME go international especially into developed economies, SME need to realize explicit CSR policies. CSR is an investment in securing a continued license to operate. It reduces the risks of shutdown and sustains industrial and future growth of the company (Wall, [2008](#)).

As the world business environment changes, so do the requirements for success and competitiveness. Because of the forces at work, building deeper and more strategic relationships with customers, suppliers, employees, communities and other stakeholders [the corporate ecosystem] can become central to competitiveness and even survival. Philanthropic responsibilities involve the corporation's active involvement in activities that promote human welfare such as donations of time and money to the people, organizations, or communities. These responsibilities are considered as voluntary activities. Failure to conduct them is not considered to be unethical but will affect the company's reputation within communities. Taking the above discussion on board, the second purpose of this study is to examine the effect of CSR on SME's output.

Literature Review

Corporate Social Responsibility

Ethical responsibilities encompass the more general responsibility to do what is right and to avoid harm. Ethics go beyond the legal code since business must not only be lawful but also must be morally acceptable to all of the constituencies with whom it has dealings. Philanthropic responsibilities involve the corporation's active involvement in activities that promote human welfare such as donations of time and money to the people, organizations, or communities. [These responsibilities are considered as voluntary activities](#). Failure to conduct them is not considered to be unethical but will affect the company's reputation within communities.

Social responsibility is fundamentally a philosophy or a vision about the relationship of business and society, one requiring leadership to implement and sustain it over time. It is most effectively treated as an investment, not a cost, much like quality management. There are six key responsibilities or dimensions of corporate social responsibility and the essential part of CSR is how to manage them: customers, employees, business partners, the environment, communities, and investors [also called as the owners or stockholders]. Each will be considered in turn.

Economic responsibilities refer to business' primary function as a producer of goods and services that consumers need and want, while making an acceptable profit. This responsibility is considered to be primary because without financial capability the other responsibilities cannot be conducted. The first conception treats ethics as being fundamentally concerned with rules of interpersonal conduct where ethics consists, at its

core, of a set of rules that apply to human beings over the totality of their relationships with one another and that take precedence over all other rules. Good behavior intends no harm and respects the rights of all affected, and bad behavior is willfully or negligently trampling on the rights and needs of others. If ethics is a part of life, so it is also a part of work, labor, and business. Work is not something detached from human life.

As the world business environment changes, so do the requirements for success and competitiveness. Because of the forces at work, building deeper and more strategic relationships with customers, suppliers, employees, communities and other stakeholders (the corporate ecosystem) can become central to competitiveness and even survival. Building these relationships can form the foundation for a new progressive and people-centered corporate strategy that attacks the sources - not the symptoms - of challenges facing business today. This brings us to the increased importance of the social responsibility of the company

Porter & van der Linde (1995) states that CSR involves a trade-off between the benefits of social and personal costs. The 'Porter hypothesis' states that innovation can arise from environmental issues, which can lead to a competitive commercial advantage. Porter & Kramer (2006) argue that the disconnect between CSR and business strategy will decrease the chances of the company to get people's attention and to achieve competitive advantage

CSR as part of strategy. The adoption of CSR provides increased strategic advantages in addition to risk mitigation.

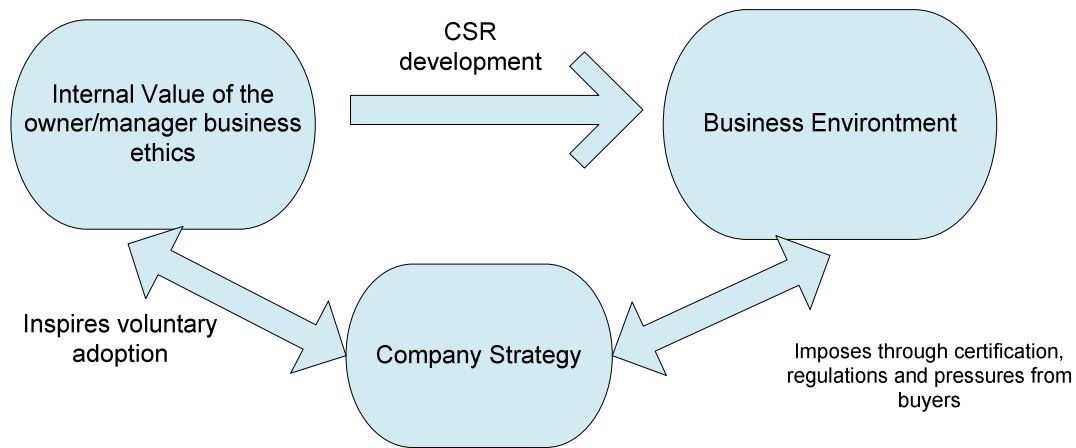


Figure 1. How CSR influences strategy

Adopting CSR is also a means of managing risk and minimizing the impact of certain risks when they materialize. When companies go international especially into developed economies, SME need to realize these through explicit CSR policies. Hence, it is essential that CSR activities, which are relevant for the company, are wholly embedded in their strategy. This risk is a strategic risk and can have serious financial implications.

The other risk that is seen with respect to international expansion is the possibility of restricted access to international markets. Thus, CSR is an investment in securing a continued license to operate. It reduces the risks of shutdown and sustains industrial and future growth of the company (Wall, 2008). There are several risk when CSR policies are not implemented:

- a. Restricted market access (strategic risk)
- b. Negative publicity and reputational affects (reputational risk).
- c. Reduced ability to leverage on opportunities arising from CSR (CSO)
- d. Discontinuous organizational change as a result of forced requirements due to regulations and legislative actions (operational and compliance risk)
- e. Credit risk

Stakeholder Theory

The stakeholder is also defined as the society of business organizations (Anderson. 1989).

Anderson Jr. (1989) preferred to use the term stakeholders as the relationships among the business and the government, the environment, the consumer, the community, and the employer employee. Linda K. Trevino and Katherine A. Nelson (1995) defined the stakeholder as any party who has a stake in what the organization does and how it performs. According to them, the most important stakeholders related to the long-run business are customers, employees, and the community. However, a prerequisite for a healthy business is a healthy environment. In a later development of this concept, they introduced the concept of stakeholders including owners, managers, customers, employees, suppliers, the community, the government, the natural environment, and stockholders.

Business ethics has attempted to define the responsibilities of a corporation and its relationships with the stakeholders [investors, customers, employees. franchisees, trading partners, the local community and even society-at-large]. The soul of a corporation is essentially the interaction among them.

Marcello Palazzi and George Starcher (1998) argued that in order to generate more profits and growth for the long term, the stakeholder concept must be incorporated into corporate strategies. The stakeholder concept implies that management's task is to seek optimum balance in responding to the various interests of the stakeholders that include customers, employees, business partners, the environment, communities, and investors.

Other definitions can be found in various references. This study will define the stakeholder as any party who has interest(s) and power(s) toward a corporation to achieve its objectives. The stakeholders include customers, employees, investors, business partners, the community, and the environment..

On Utilitarianism, attempted to contribute something towards the understanding and appreciation of the utilitarian or happiness theory and towards such proof as it is susceptible. The creed which is the foundation of morals uses utility, or the greatest happiness principle (see also Bentham. 1789) and holds that actions are right in proportion as they tend to promote happiness (enjoyment of pleasures and security from pain), wrong as they tend to produce the reverse of happiness: a necessary part of a perfectly just conception of utility, or happiness, considered as the directive rule of human conduct. The acceptance of the utilitarian standard is not the agent's own greatest happiness, but the greatest amount of happiness altogether.

Gellermann. Frankel & Ladenson (1990). through their book. *Values and Ethics in Organization and Human System Development: Responding to Dilemmas in Professional Life*. divided the concept of ethics into two categories: ethics as morality and ethics as the quest for a good life. Morality [also defined in Webster's dictionary] is a doctrine or system of conduct defining principles of right and wrong in behavior. In this conception of ethics it is seen as the quest for a good life. Gellermann gave the most interesting example to this concept, from Aristotle's *Nicomachean Ethics* (1941) where the end goal of the human being is to attain a good life within a society. In other words, ethics may also be defined as the art of directing one's actions to the production of the greatest possible quantity of happiness, on the part of those whose interest is in view (Bentham. 1789; Mill. 1863).

Most business leaders would agree that they are managing in times of turbulence and accelerating change. Therefore, forces that are challenging the traditional views of competitiveness and the success factors are: (a) globalizations of markets, consumer

preferences, supply chains and financial flows: (b) increasing intensity of competition: (c) rapid technological changes: (d) a shift from an industrial economy to a knowledge and information - based economy: (e) demographic changes: (f) environmental challenges caused by pollution and resource depletion: (g) changing value systems finding expression in different life styles and expectations on the part of employees, customers, and communities as a whole.

As the world business environment changes, so do the requirements for success and competitiveness. Because of the forces at work, building deeper and more strategic relationships with customers, suppliers, employees, communities and other stakeholders [the corporate ecosystem] can become central to competitiveness and even survival. Building these relationships can form the foundation for a new, progressive and people-centered corporate strategy that attacks the sources - not the symptoms - of challenges facing business today. This brings us to the increased importance of the social responsibility of the company. Social responsibility is fundamentally a philosophy or a vision about the relationship of business and society, one requiring leadership to implement and sustain it over time. It is most effectively treated as an investment, not a cost, much like quality management. There are six key responsibilities or dimensions of corporate social responsibility and the essential part of CSR is how to manage them: customers, employees, business partners, the environment, communities, and investors [also called as the owners or stockholders]. Each will be considered in turn.

Customers

Successful companies build lasting relationships with customers by focusing their whole organization on understanding what the customers want and on providing them superior quality, reliability and service. This intense focus on customers has also been referred to as the marketing concept, which simply means that the purpose of a company is to serve

customers and to satisfy their needs and desires. Carroll (1997) called this concept the *caveat-emptor* philosophy. There are three value disciplines that successful companies can adopt to command leadership in their markets. First is operational excellence, where customers basically want the lowest cost with the best services.

Second is product leadership, where customers want the best possible products. The last is customer intimacy that involves the selection of one or a few high-value customer niches followed by an obsessive effort at getting to know these customers in detail. (Treacy & Wiersema. 1997)

Employees

Socially responsible businesses are doing more to provide work which is meaningful, and which helps employees to develop and to realize their potential. They are seeking to provide fair wages, a healthy and safe work environment, and a climate of respect. Management practices and human resource policies often include empowerment of middle management and employees: better information throughout the company: a better balance between work, family, and leisure: greater work force diversity: continual education and training: and concern for employability as well as job security. There is increasing evidence that those practices which provide more meaningful work and higher quality of life in the workplace have a very direct impact on profits through increased productivity, greater innovation, higher quality and reliability, and more skillful and committed people at all levels. Furthermore, many companies find that caring for employees results in greater customer satisfaction.

Some leading companies are finding that by changing work practices, work structure, and work culture in order to improve work-family integration, they can reap significant benefits in terms of productivity, employee commitment, innovation, lower turnover, and better quality. In other words, work-family integration can become a competitive advantage.

The Environment

Responsible business leaders are providing clear evidence that sustainable environmental management makes good business sense. The first level of action has been in promoting and practicing eco-efficiency, which means creating value by doing more with less over the full lifecycle of the product by reducing energy inputs and toxic dispersion, enhancing material recyclability, maximizing sustainable use of renewable resources, extending product durability, and enhancing the functionality of goods and services. These business practices highlight the positive connections between economic and ecological efficiency. There is growing evidence that companies that rate highly on environmental criteria also provide better-than-average returns to shareholders.

Communities

Business operates in neighborhood, local, regional, national, and global communities.

Companies can make no more important contribution to these communities, and especially to local communities, than to provide meaningful jobs, fair wages and benefits, and tax revenues. The success of business is linked to the health, stability, and prosperity of the society and of the communities in which it operates. If education is neglected, or not relevant to the needs of business, as is too often the case, companies cannot have a competitive work force. Companies relate to communities in various ways: charity, social investment, partnerships, and business basics.

Community cultures are related to the traditions, habits, way of life, behaviors, beliefs, etc.

Those are very important aspects that must be considered by every manager in the development of business objectives. Experiences have shown us that certain communities were able to dominate business life and successes. Why did the Chinese minorities thrive economically in some countries such as Indonesia, Malaysia, Philippines, and even in San Francisco? The answer is culture as described by Lawrence Harrison and Samuel Huntington

(Harrison & Huntington. 2000) in their book. *Culture Matters: How Values Shape Human Progress*. This book seeks to explain how the Mexican culture is destroying the United States of America. In Indonesia, the population of Chinese is only 3% of the total population but they dominate 70% of the Indonesian economy. Many people believe this is due to their culture. In this case, managers are required to understand, to appreciate, and to treat their cultures. In the global society, cross-cultural or multi-cultural aspects are also very important in business activities. It has been very common that multinational companies must change their strategies to accommodate the local cultures in order to survive within their communities.

Ethics

Ethics is an integral part of doing business everyday, not just an occasional item on the agenda where trust has always been an essential factor in successfully conducting business. Ethical conduct helps to build trust between an organization and its customers, creditors or shareholders, government and other stakeholders. Managing for ethical conduct can be considered more difficult these days because of the sheer complexity of doing business. Economic pressure, rapidity of change, downsizing, globalization, the impact of technology and shifting social values all add this complexity.

Ethics and morality is basically inherent in every individual life. However, as stated by Sigmund Freud, morality is a product of society. In this case, there is a strong relationship between individual behavior and its organization as well as the society at large. However, it is sometimes very difficult to see clearly the direction of influence, whether from the individual to organizations and society or the other way around, especially at this time where we live in the global society. The wide range and the debates of ethical and morality standards

sometimes cause ambiguities or even difficulties within certain societal life in particular where different social values are facing the same interest. The concepts of ethics and morality principles may also be significantly different in understanding and implementation, where the society is in the process of transition toward modernization and democratization, especially in the developing countries.

CSR, in broad summary, is the ethical behavior of a company toward society'' (WBCSD 1999). Haines and Leonard (2007) found that the perceived importance of the ethical issue and its context has an overall effect on behavior. A person's susceptibility to situational components greatly depends on that person's predominant level of ethical development .

Orlitzky and Swanson (2010) considered executives as having ethical sensitivity when they are able to lead their firms toward good corporate citizenship and provide benefits to society, such as financial returns to shareholders, fair employment standards for workers, etc. Executives with ethical sensitivity must have both organizational and societal responsibilities. In SME, Owner often serves as manager. Fewer hierarchical level permit Owners-Manager contact with all personnel. The effect of owner manager value are thus likely to be more direct in SME rather than in MNC (Forbes, 1999).

This study takes aboard the overall conclusion from the above discussion, and develops a hypothesis 1:

H1: Ethical sensitivity have positive impact on voluntary adoption on Corporate Social Responsibility.

One way to engage SMEs more effectively in CSR is to demonstrate how they can achieve added value and competitive advantage through realising and maximising the opportunities presented by CSR. The analysis of the stakeholder concepts in business ethics indicated that how business organizations deal with social demands and how business organizations in order to achieve the long-term performances are mostly accepted by the

majority of business operators. The stakeholder concept is the most comprehensive method to develop more comprehensive business strategies. The empirical surveys and studies that have been conducted strongly indicated that including the demands of the society or stakeholders in business strategies would give positive association with financial performance.

H2: adoption of corporate social responsibility have positive impact on performance

The Purpose of This Study

This paper proposes the development of a platform that combines the SME's strategies on international environmental cooperation and the business sectors' interests in corporate social responsibility as a means to enhance the position in promoting green markets. This paper will propose an innovative solution to address challenges in SMEs Indonesia. The Primacy of this study are:

1. Propose and Develop Innovative Model of CSR implementation for SMEs.
2. Help SMEs to overcome the limitations encountered when implementing CSR individually.
3. Increase awareness of SMEs on CSR to improve global market access and access to external funding.

In the first year the purpose of this study are:

1. How the perception and understanding of SMEs on CSR
2. How far the Indonesian SME already implement corporate social responsibility and
3. Determine the factors that drive the adoption of CSR for SMEs in Indonesia and Japan.

Research Method

Sample and Data Collection

The observation periods were applied in this study in 2014. We Obtain our sample of Small and Medium Enterprise engaged in batik in Yogyakarta. We chose batik as Batik sector because batik one of the world's cultural heritage, but Batik also cause environmental damage because of the environmental pollution caused by waste batik dyes. The number of companies Batik in Yogyakarta is 336. Of the total questionnaires distributed, 112 were returned and can be used a number of 93.

Besides, we also observe the implementation of CSR in medium-sized companies in Nagoya Japan is Chuden Wing and Maruya Hatcho Miso.

Measurement Variable

Corporate social responsibility

We modify Kinder, Lindenberg & Domini (KLD) instrument to measure Corporate Social Responsibility and Subroto (2002). We use only the five dimensions that are relevant to the SMEs.

Ethical Sensitivity

Ethical awareness was measured using the Multi-Dimensional Ethics Scale (MES) (Reidenbach and Robin, 1988).

Model and data analysis

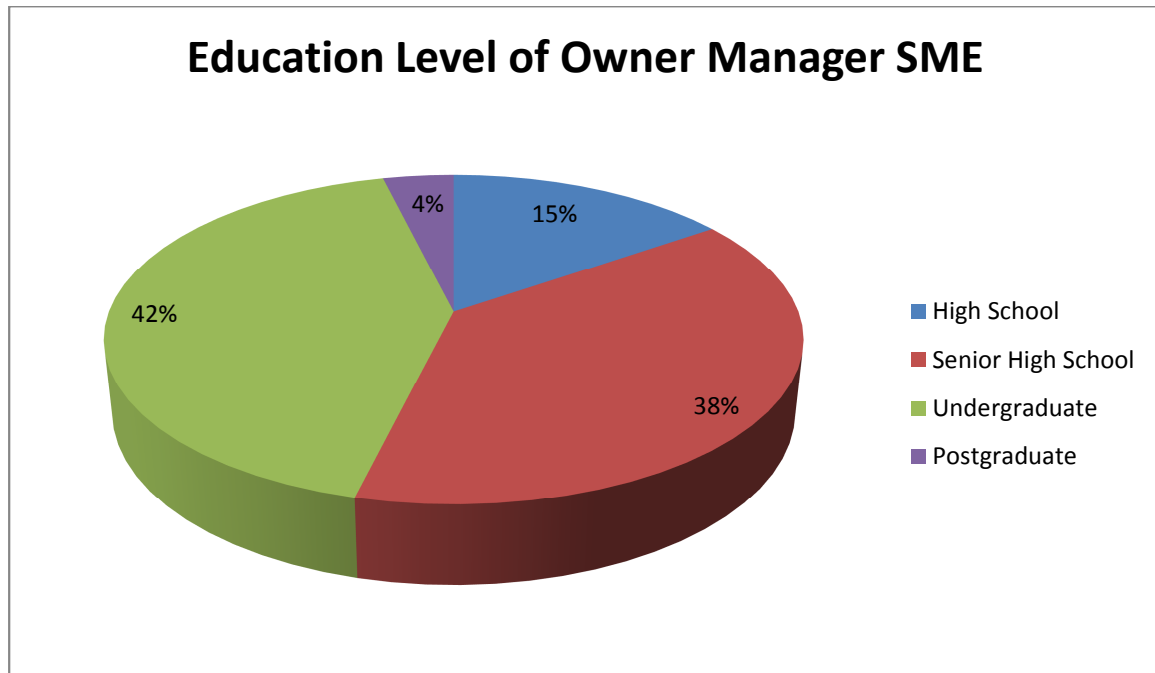
The initial model to be tested in this study is as follows. We Used Structural Equation Model.

$$\text{Working Condition} + \text{Costumer} + \text{Community Involvement} + \text{Environment} = \text{Personal Value} \dots(1)$$
$$\text{Reputation} = \text{WorkingCondition} + \text{Costumer} + \text{CommunityInvolvement} + \text{Environment} \dots(2)$$

Result and Discussion

Demographics of respondents

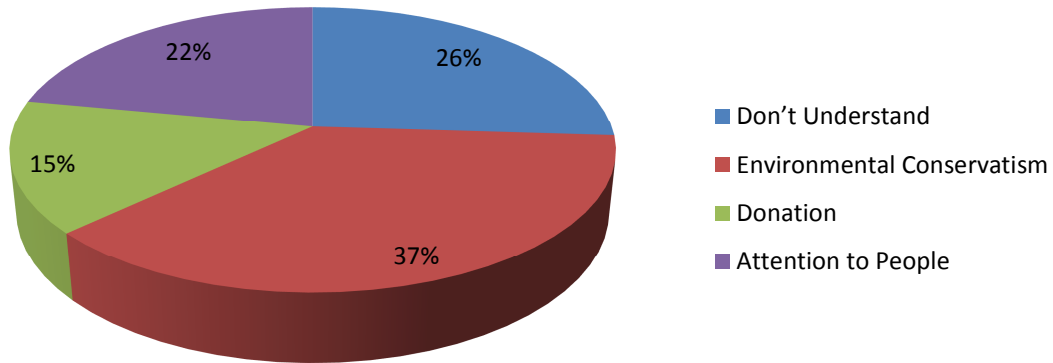
Respondent is the owner concurrently manager. The level of undergraduate education is the majority of respondents. The following table shows the level of education of the respondents



CSR from a SME Perspective

Most of the owner manager are not familiar with the term of CSR. About 26% of them do not understand about the term of corporate social responsibility, 37% of respondents define CSR as activities related to environmental conservation, 15 % define as donation activity, 22% give attention to the people who support the business.

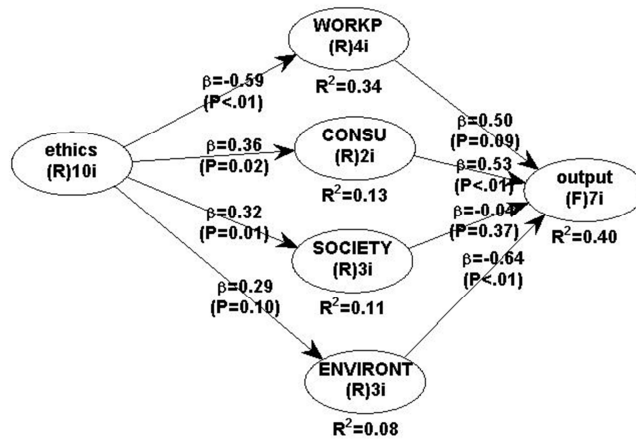
Understanding of CSR term by Owner/ Manager SME



Almost all owner manager SME believe that they have some moral obligation. But they argue that CSR activities can be done if the company makes a profit. They viewed CSR as philanthropic or charities activity, for example to minimize the environmental impact of the company, they should be responsible for society through supporting charities or sponsorship.

The effect of owner-manager personal value on CSR practice in SME

The following graph shows the results of testing Hypothesis 1. Testing Structural Equation Models

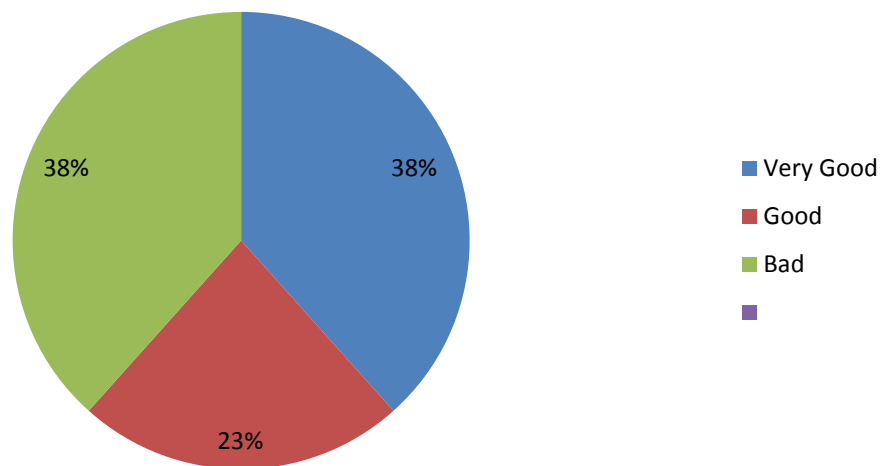


Test Result show that personal value of owner/manager have significant effect on working condition, customer, society.

Working Condition

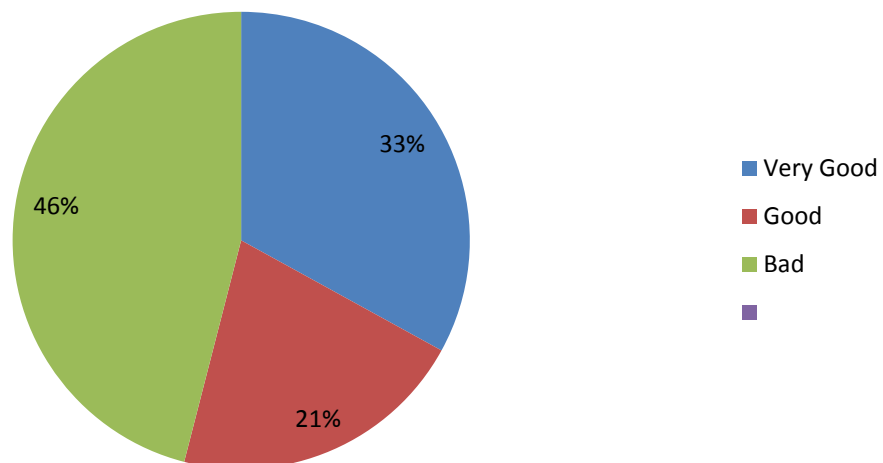
Personal value of owner/manager of SME have positive impact on working condition. Working conditions related to safety obligations (supporting facilities), skill enhancements (communications, involvement in decision-making, training and education, and creativity development), employee's rights (transparencies, rewards and punishment, discrimination). In average conditions related to safety obligation 62 % in good conditions, and 38% in bad conditions.

Safety Working Condition



Regarding skill enhancement, more than 54% of the companies have average and good climates where employees have an opportunity to enhance their skills.

Skill Enhancement in SME

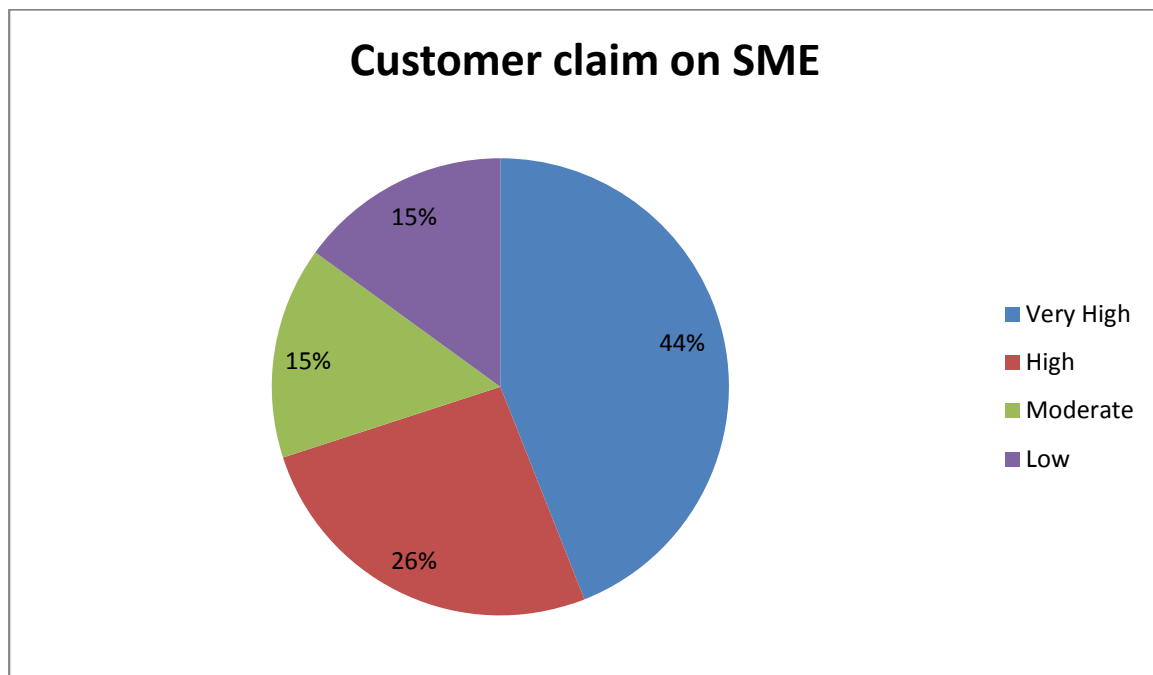


Customers

Personal value of Owner/Manager also have positive impact on Customer Concern. Customers concern is mainly about two very important things toward the company i.e. good

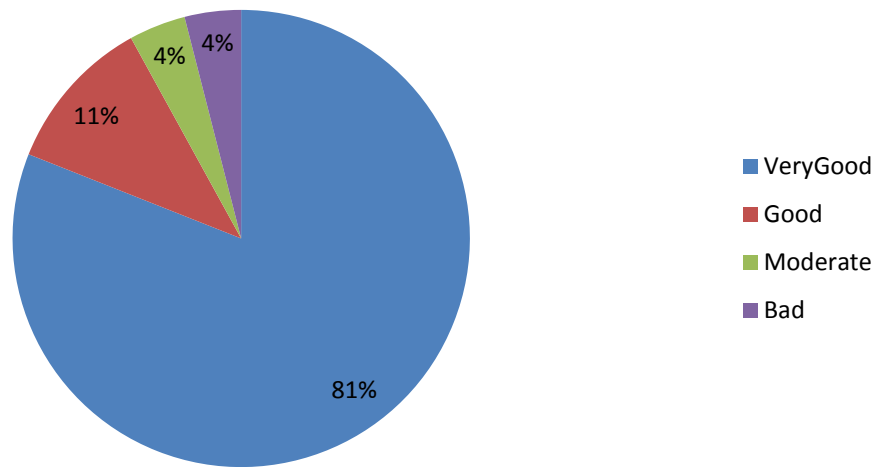
and safe products, with good prices. The key to success is how the company is able to meet the customer's needs.

More than 44.0% of the companies are still having very high and 26 high numbers of claims from customers about product defects, 15% are having moderate frequencies, and 15% are in the low categories.



Regarding reaction toward customer' claims, about 81% of those companies have very good and 11% good reactions toward such customers' claims and 8% have bad and very bad reactions

Reaction Toward Customer Claim



Communities

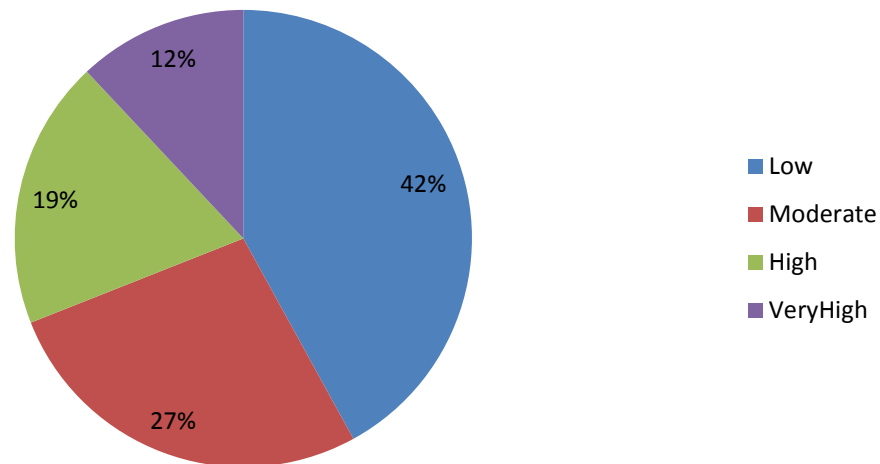
Charities, donations, and sponsorships to business communities are important activities for companies as a part of their social responsibilities. Business organizations must exist in order to benefit their local communities.

Although this activity is a cost, but in the long run the company will build a good reputation.

The results from the survey 62% of the companies indicated very low participation, and around 27% often and very often to provide charities funds for religious communities.

This phenomenon is similar to those on the community donations and sponsorships. About 42% of companies rarely active in community donation and sponsorship, 27% moderate and 31% active in community donation and sponsorship.

Community Donation and Sponsorship

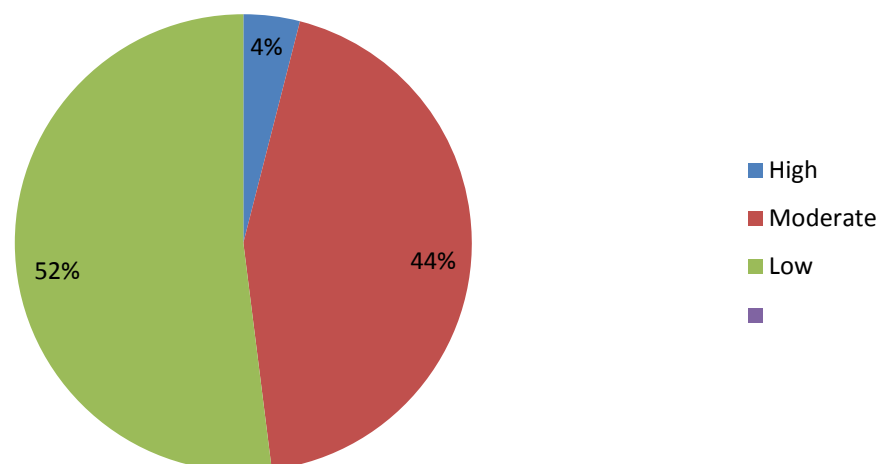


Environmental

Owner/Manager 's personal value don't effect on en effort of environmental conservatism. Maybe it is because in developing countries, using environmentally accepted materials results in additional production cost therefor they reluctant to use it.

Materials that are environmentally accepted materials are related to high production costs. That is why 52% of SME in Indonesia are still using polluted materials, and only 15% of companies have "clean" materials.

Using Environmentally accepted Materials



Energy conservation still becomes a problem for 40% of the companies, and about 4 % have been implement energy conservatism. In general, especially in the developing countries such as Indonesia, using "clean" materials results in additional production costs and can therefore reduce profit significantly.

The low use of environmentally friendly materials by SME encouraged us to conduct a workshop Using Natural Color. The workshop aims to promote environmental awareness and promotes the use of environmentally friendly natural dyes.

The following are photos of the use of natural dyes workshop on July 12, 2014:



The Effect Of CSR on Reputation

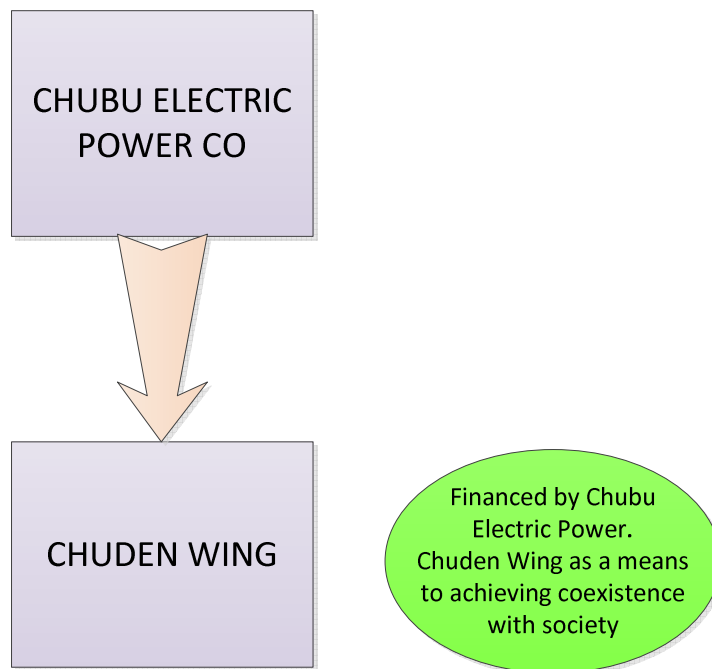
The test results of H2 provide evidence that concern on workplace, customer, and environment affects the firm's output. In this research, company reputations as an output of social responsibilities. This imply that company with high responsibility on workplace, customer and environment will increasing company reputation.

OBSERVATION IN JAPAN

We Visit in two Medium Enterprises namely Chuden Wing and Maruya Hatcho Miso in Japan at September 2014. We observe how they implement their social responsibility.

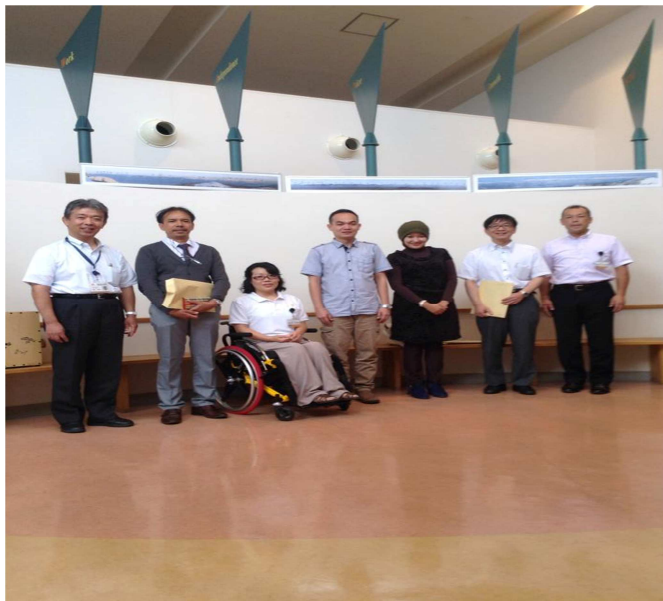
CHUDEN WING JAPAN

Chuden Wing is a company established in April 2001, entirely financed by Chubu Electric Power Co. It was established to support individuals with severe physical disabilities through promoting their employment, for which opportunities remain limited in Japan. The company is a means of achieving “coexistence” with society” one of Chubu Electric Power principles.



The following is a photograph during a visit to the Chuden Wing





Maruya Hatcho Miso

Maruya Hatcho Miso is the oldest existing Hatcho Miso maker in Japan. Situated in The Heart of the Mikawa district of Aichi prefecture. Maruya Hatcho Miso has been operating since 1337. Its as a brand is perhaps the most renowned in Japan. Maruya Hatcho Miso is small enterprises in Japan and already have a certificate of iso 9001.







Research Plan

In the second year, we will focus on Japanese SME, especially to explore How Japanese SME implement CSR. In the second year, We also propose innovative model for implementation CSR in Indonesia. In Indonesia, we will examine the readiness of SME in facing Liberalization.

Year	Research question	Method	Expected result
2	<ol style="list-style-type: none">1. How far the japanese SME already implement corporate social responsibility2. Develop Inovative model of CSR implementation for SME.3. Examine the readiness SME in Facing Liberalization	<ul style="list-style-type: none">- In-depth interview with Japanese SMEs manager/owners- Survey with a well developed questionare to SME wner/manager- Forum Group Discussion	<ul style="list-style-type: none">- A tested model of CSR practices adoption- Innovative Model of CSR Implementation for SME

Summary and Suggestion

Personal value of SME owner managers have a positive impact on the implementation of CSR. Concern company related to workplace, customer and environment will have positive impact on the reputation of the company. Although concern for the environment have a positive impact on the reputation of the company, but there are many SMEs in Indonesia are using materials that are not environmentally friendly. This is due to the use of natural materials will increase the cost of production. Hence SME need a partner to implement their CSR. Model Implementation of CSR by Chubu Electric Power can be used as a reference for major companies in Indonesia to assist SMEs in implementing CSR. Required an innovative model for the implementation of CSR for SMEs because liberalization require SME to meet international quality standards.

Appendix

Instrument

Research Team

Name	NIDN	Institution	Specialization	Job Description
Dr. Ratna Candra Sari, S.E,M.Si, Ak	0008107604	FE UNY	Corporate Governance & Corporate Social Responsibility	Meet and discuss with the partner at Aichi, develop hypotheses and research methods, supervise all the sample/data collection and data analysis, review all of the research finding, research report and research publication, present the paper at international conference.
RR. Indah Mustikawati, M.Si, Ak	0014106802	FE UNY	Small and Medium Enterprices	Collect and summarize articles from some academic journals, prepare the discussion of research finding and report, present one paper at Aichi's workshop, and prepare the research publication.
Drs. Nasution, M.Hum, M.Ed, Ph.D	0002086604	UNESA SURABAYA	Education and sosiologi	Collect and summarize corporate social responsibility articles from some academic journals, select the sample and collect all financial and CSR data, work on statistical analysis and make the interpretation, present one paper at Aichi's workshop.
Prof. TSUCHIYA TAKESHI, Ph.D		Aichi University of Education	Education and Sosiology	

Chuden Wing and Maruya Hatcho Miso Company Profile

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