







Corporate social responsibility and its relationship with the performance of Mexican SMEs

Responsabilidad social empresarial y su relación con el desempeño de las PYMEs Mexicanas

Alcaraz-Vera, Esteban* ^a, Valdez-Barreto, Víctor Hugo ^b and Lino-Gamiño, Juan Alfredo ^c

^a  Universidad de Colima  0009-0000-9050-4410

^b  Universidad de Colima  0009-0000-8286-204X

^c  Universidad de Colima  0000-0002-7022-5438: 3059393, 26894

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*  jlino@ucol.mx









Abstract

This research aims to analyze the role of Corporate Social Responsibility [CSR] in Mexican small and medium-sized enterprises [SMEs]. Through a systematic document review based on the PRISMA model, various recent academic sources addressing the relationship between CSR and SMEs were compiled and analyzed. The findings suggest that CSR has a positive impact on the reputation, sustainability, and economic performance of SMEs, although its implementation faces barriers such as a lack of resources and institutional support. It is concluded that integrating CSR into organizational strategy allows SMEs to generate shared value and adapt to changing economic and social contexts.

Resumen

La presente investigación tiene como objetivo analizar el papel de la Responsabilidad Social Empresarial [RSE] en las pequeñas y medianas empresas [PYMES] mexicanas y su relación con el desempeño de las mismas. A través de una revisión documental sistemática basada en el modelo PRISMA, se recopilaron y analizaron diversas fuentes académicas recientes que abordan la relación entre la RSE y las PYMES. Los hallazgos sugieren que la RSE tiene un impacto positivo en la reputación, sostenibilidad y desempeño económico de las PYMES, aunque su implementación enfrenta barreras como la falta de recursos y apoyo institucional. Se concluye que integrar la RSE en la estrategia organizacional permite a las PYMES generar valor compartido y adaptarse a contextos económicos y sociales cambiantes.

Objective	Methodology	Contribution
Analyze the role of Corporate Social Responsibility (CSR) in Mexican small and medium Sized enterprises (SMEs) and its relationship with their performance 	Revisión documental sistemática basada en al modelo PRISMA 	La RSE tiene un impacto positivo en la reputación, sostenibilidad y desempeño económico de las PYMES, aunque su implementación enfrenta barreras como la falta de recursos y apoyo institucional 

Objetivo	Metodología	Contribución
Analizar el papel de la Responsabilidad Social Empresarial (RSE) en las Pequeñas y medianas empresas (PYMES) mexicanas y su relación con el Desempeño de las mismas 	Revisión documental sistemática basada en al modelo PRISMA 	La RSE tiene un impacto positivo en la reputación, sostenibilidad y desempeño económico de las PYMES, aunque su implementación enfrenta barreras como la falta de recursos y apoyo institucional 

Corporate social responsibility, Small and medium-sized enterprises [SMEs], performance

Responsabilidad social empresarial, Pequeñas y medianas empresas [PYMES], desempeño

Area: Development of strategic leading-edge technologies and open innovation for social transformation

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Introduction

Based on data presented by the Ministry of Economy [2024], Micro, Small and Medium Enterprises [MSMEs] represent 99.8% of enterprises in Mexico with a total of 4.7 million establishments, generate 52% of national income and employ 68.4% of the total number of people working in the business sector. Their distribution is broken down as follows: 4.5 million are Micro, 190,000 are small and 38,000 are medium-sized.

In terms of distribution by sector, small and medium-sized enterprises are mainly located in the commerce sector, both with 19.7%, followed by the service commerce sector with 18.1% in the case of small and 18.7% for medium-sized enterprises. Finally, the manufacturing sector accounts for 3.6% of small and 15.9% of medium-sized enterprises, as shown in Graph 1.

Box 1

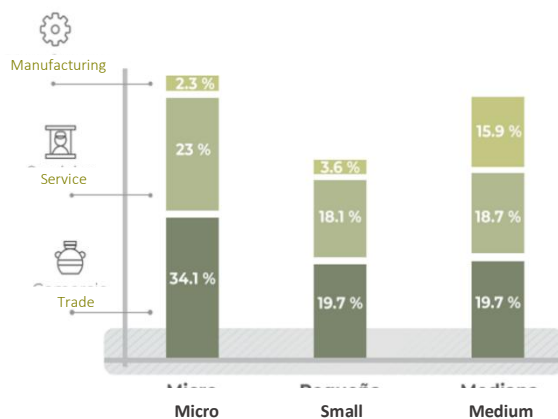


Figure 1

Distribution of SMEs by sector.

Source: Ministry of Economy, 2024

In this regard, the Ministry of Economy [2024] considers MSMEs to be economic, social, cultural, and environmental actors that are fundamental to the development of society.

Hafidzi et al. 2023, as cited in Quispe et al. [2025] point out that, in the current context of globalisation, environmental crises and growing social demands, small and medium-sized enterprises [SMEs] face the challenge of remaining competitive without compromising the sustainability of their operations. In this regard, Corporate Social Responsibility [CSR] has emerged as a strategic tool that allows organisations not only to meet their economic objectives, but also to contribute to social and environmental well-being.

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Based on the data presented, in Mexico, SMEs represent a fundamental part of the economic fabric, but their voluntary adoption of CSR practices is still limited [Herrera et al, 2013]. Several studies [Freeman & McVea, 2001; Alvarado & Schlesinger, 2008; Rangel & Toscano, 2022] have shown that CSR can generate tangible benefits for these organisations, including their relationships with stakeholders, improvements in corporate image and reputation, operational efficiency, and access to new markets.

However, there are also some significant obstacles that hinder its implementation, such as a lack of financial and human resources, a weak organisational culture around sustainability, and the perception that the effects of CSR actions are not always immediate, but rather manifest themselves in the long term [Herrera et al., 2013; López, 2013; Camargo & Ruiz, 2023].

Objective

To identify the main theoretical approaches, empirical findings, and relevant contributions regarding the implementation of CSR actions in small and medium-sized enterprises and their relationship with performance.

Research question

The aim is to answer the central question: how does the implementation of CSR influence the competitiveness of Mexican SMEs?

Justification

The main relevance of this article lies in the theoretical, practical and social aspects of the topic addressed. On a theoretical level, it aims to enrich knowledge about the relationship between CSR and performance in SMEs, given their importance in the economic, social and environmental development of the communities where they operate, as their proximity to their environment and their ability to generate value and social links represent a fundamental channel for the implementation of socially responsible practices.

On a practical level, the article offers elements of analysis that can be used by entrepreneurs who are seeking to approach CSR or are in the process of implementing CSR strategies or actions in their companies.

From a social perspective, given the relevance of the impact that SMEs have on their environment, this research aims to generate useful knowledge that encourages the owners of these companies to take a more active role in contributing to local development by adopting practices that promote economic, social and environmental development.

Components of the text

This document is composed of several sections. It begins with the Abstract, followed by the Introduction, which includes the problem statement, the study objective, the guiding question and the justification. This is followed by the main body of the work, consisting of the sections Materials and Methods, Literature Review, Results and Discussion. Finally, the Conclusions and the list of References are presented.

Methodology

This study is part of a documentary-type research project, using a qualitative approach to analysis. The PRISMA [Preferred Reporting Items for Systematic Reviews and Meta-Analyses] model [Page et al., 2021] was used as a guide to conduct a systematic review of secondary sources focused on Corporate Social Responsibility [CSR] applied to SMEs in Mexico.

The information gathering process was carried out primarily by identifying 105 records in databases such as Google Scholar, Redalyc, Scielo, Ebsco ResearchGate and Dialnet. These records included scientific articles, theses and empirical studies related to the topics of corporate social responsibility and social responsibility linked to private sector organisations. Subsequently, screening was carried out. Once 14 duplicate records and 20 records that did not address the study topic were eliminated, a total of 71 records remained, which were analysed mainly through their titles and abstracts. Of these, 16 were excluded for not meeting the established thematic criteria.

The full text of the remaining 55 records was then reviewed to assess their inclusion or exclusion based on the criteria required for the analysis. At this stage, four documents were initially excluded because the PDF files were incomplete. Of the 51 complete files, the following inclusion criteria were applied for analysis:

- Studies focused on CSR applied to SMEs.
- Contextual focus on Mexican SMEs or SMEs from other regions with the possibility of adaptation to the Mexican context.
- Results associated with economic, social or environmental performance.
- Accessible or available documents with ISSN or DOI indexed to an academic journal.
- As a result of this analysis, 23 records were excluded for the following reasons:
- Studies focused exclusively on large companies. [n=11]
- Contextual focus on other regions outside Mexico without the possibility of adaptation. [n=7]
- Results not associated with economic, social or environmental performance. [n=5]

Finally, 28 studies that met the methodological and thematic criteria of this research were included.

Literature review

This section breaks down two main thematic blocks derived from the literature analysis: 1.

Box 2

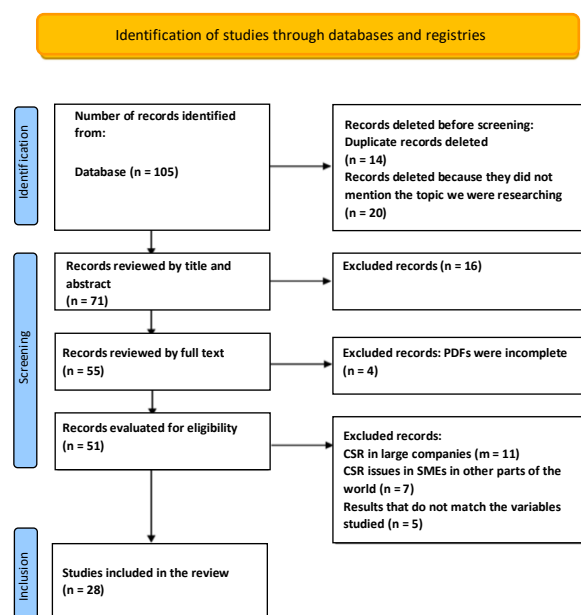


Figure 1

PRISMA flow chart

Source: Own elaboration based on Page et al., [2021]

Theoretical approaches to CSR and 2. CSR in the context of Mexican SMEs and their performance.

Theoretical approaches to CSR

CSR has evolved significantly since the mid-20th century, moving from a philanthropic approach to a more strategic and comprehensive perspective of the organisation. This evolution has mainly occurred in response to the various contextual changes faced by contemporary organisations [Carroll, 1999; Hernández et al. 2024].

In this process, Porter & Kramer [2006, cited in Aguilar & Raufflet, 2010] mention that its adoption in the private sector has gone from being considered an imposition to becoming a voluntary and strategic practice. Similarly, Sarmiento [2011] argues that CSR ‘should be recognised as a new paradigm that requires strategic management that generates competitive advantage and, as such, should be leveraged for the permanence of a company in such a changing market’ [p.13].

One of the most influential theories related to CSR is the stakeholder theory, or stakeholder approach, proposed by Freeman [1984], which states that stakeholders are all those who can affect or be affected by the company's objectives, such as: government, competitors, customers, employees, civil society, suppliers and shareholders, as shown in Figure 2.

Box 3



Figure 2

Stakeholder model

Source: Freeman, [1984]

That is, groups that have a direct or indirect relationship with their decisions and results. He also mentions that due to the emergence of various interest groups and the growing complexity of strategic challenges, this theory should not be understood solely as a management tool, but as a proposal that invites us to rethink the traditional role of the company. In this regard, Freeman and McVea [2001] suggest that, in contrast to traditional models that focus exclusively on maximising shareholder profits, the stakeholder approach is based on a more comprehensive vision that recognises the importance of actively managing strong relationships with all stakeholders, as well as incorporating shared values and ethical principles in order to strengthen the organisation's adaptability and resilience in the face of unforeseen changes in the environment.

For his part, Carroll [1991] formulated the Corporate Social Responsibility [CSR] pyramid, which categorises corporate responsibilities into four hierarchical levels: economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility.

At the base of the pyramid is economic responsibility, which implies that the organisation must be profitable and sustainable in order to maintain its operations and create value for its shareholders and that, without solid economic performance, the other responsibilities could not be met.

With regard to legal responsibility, Carroll [1991] mentions that companies must comply with the legislation in force in the countries where they operate, not only to avoid sanctions, but also to ensure that operations are fair. Fulfilling this responsibility reflects the organisation's commitment to socially accepted norms.

Beyond legality, the organisation must act with fairness, honesty and respect towards its stakeholders. In this sense, ethical responsibility implies behaving in an honourable and morally correct manner even when the law does not require it, as business ethics help to build a framework of trust and reputation.

At the top of the pyramid is philanthropic responsibility, in which the company takes on a voluntary role in contributing to social and community well-being. Although not mandatory, supporting social causes or improving quality of life strengthens the corporate image and generates a positive impact on society. Figure 3 shows these categories.

Box 4

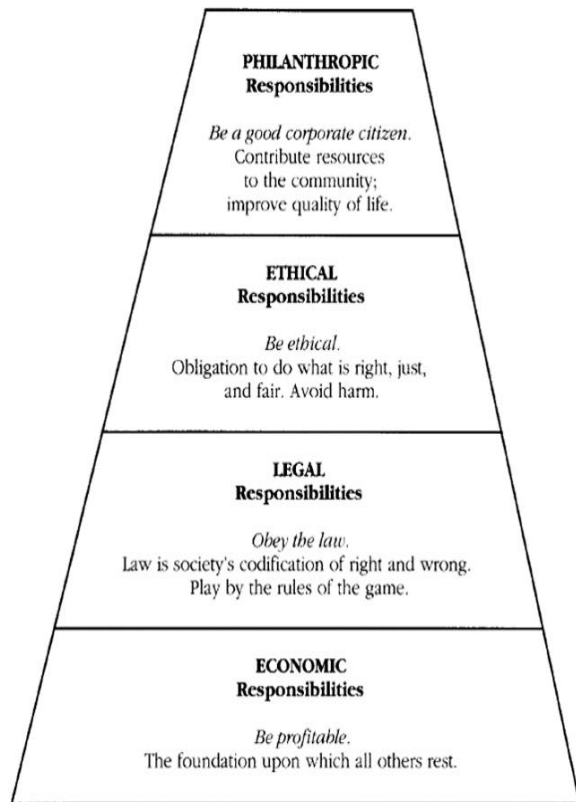


Figure 3

The Pyramid of Corporate Social Responsibility

Source: Carroll, [1991]

These responsibilities are not independent and must be addressed simultaneously for the company to be truly socially responsible [Carroll, 1999].

The triple bottom line is a term coined by Elkington [1997] in which he proposes that companies should not only evaluate their performance based on their financial profitability, but also on their social and environmental impact.

This vision implies that a more holistic and responsible approach must be adopted by executives who aspire to lead effectively in emerging challenges, taking into account the requirements and expectations driven by the triple bottom line of sustainability

Box 5

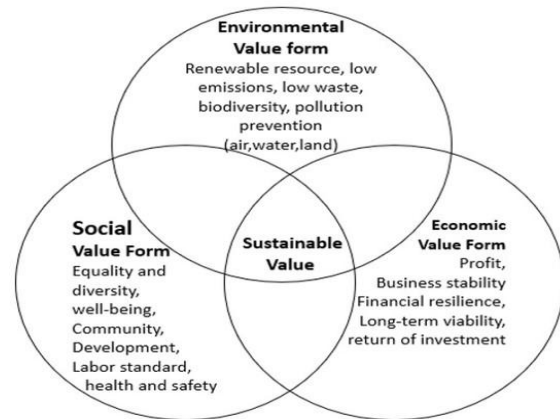


Figure 4

The Triple Bottom Line [Sustainable values]

Source: Evans et al., [2017]

This triple bottom line of sustainability focuses on economic, social and environmental dimensions. The economic bottom line remains essential because companies need to continue generating profits to remain viable, but it is not limited solely to profitability; it also includes the efficient use of resources and long-term stability.

The social bottom line focuses mainly on activities that affect people and the impact on the quality of life of other stakeholders. Finally, the environmental outcome assesses the ecological footprint of companies, taking into account the use of natural resources, waste generation, pollutant emissions and the effect on biodiversity.

This approach recognises that business success depends on the ability to generate value in these three dimensions in a balanced and sustainable manner.

CSR in the context of Mexican SMEs and their performance

Rangel & Toscano [2022] mention that most research in the Mexican context has demonstrated a positive relationship between CSR and business competitiveness, both directly and indirectly.

This relationship can be explained by the adoption of practices that transform their operational dynamics, favouring innovation, reputation, corporate image and value creation, which strengthens their competitive position in both national and international markets.

Similarly, Ruiz et al. [2020] state that, although only 5% of the studies reviewed find a negative relationship, the majority demonstrate direct economic and reputational benefits derived from the adoption of responsible practices.

Despite its benefits, SMEs face significant barriers to the adoption of CSR. Herrera et al. [2013] identify the lack of human, intellectual and financial capital, as well as the lack of clear and effective regulatory frameworks, as the main constraints.

According to Hernández et al. [2024], Mexican SMEs have begun to adopt CSR strategies as a way to contribute to the Sustainable Development Goals [SDGs], although their application is still limited. In their analysis, they mention that one in ten companies has adopted a CSR strategy linked to the Sustainable Development Goals [SDGs], representing 598 companies in absolute terms. Even though they have the Socially Responsible Company [ESR] label, it is estimated that only some of them ethically implement the principles they claim to uphold. Furthermore, Hernández & Ricárdez [2023] emphasise that many SMEs seek to obtain the ESR distinction, but lack the transparent practices to sustain such recognition.

These shortcomings reflect a lack of institutionalisation and strategic planning around CSR.

Camargo and Ruíz [2023] highlight that the impacts of CSR are not always immediate or easily measurable, which can generate scepticism among entrepreneurs who expect short-term economic benefits. López [2013] points out that another significant barrier to the adoption of CSR practices is corporate culture, as these depend largely on the ‘social awareness of the entrepreneur,’ who is the key agent in integrating values into the organisation's strategy. Finally, Conraud et al. [2016] argue that many SMEs prioritise actions with low economic impact—such as community participation or fair working conditions—but fail to invest in sustainable technology and infrastructure due to their structural limitations.

Results

Based on the literature review in the Mexican context and the analysis of stakeholder models, the Corporate Social Responsibility pyramid, and the triple bottom line of sustainability [Freeman, 1984; Carroll, 1991; Elkington, 1997], three dimensions were identified with regard to the impact and application of CSR in Mexican SMEs: economic dimension, social and reputational dimension, and environmental and sustainability dimension.

Economic dimension

The results show that CSR can translate into tangible economic benefits, such as increased profitability and long-term financial sustainability. Parrales et al. [2021] show that investment in CSR can translate into significant increases in profitability, as reflected in data from companies that grew 7.2% in revenue in one year after adopting such strategies. In studies applied to SMEs, Hernández & Sánchez [2016] show that the economic dimension has the greatest influence on business results, explaining up to 59.3% of the variance in these results, which means that SMEs prioritise economic benefits when implementing CSR practices.

For Ruiz et al. [2020], the conscious implementation of CSR can generate economic benefits for organisations, as it improves their profitability by strengthening their corporate image with stakeholders.

They also conclude that only a small proportion of studies found a negative relationship between CSR and profitability, which reinforces the generalised positive perception.

For his part, Le [2022] mentions that CSR has a positive and significant association with the financial performance of SMEs in emerging economies.

However, on the contrary, Avendaño [2024] found a non-significant relationship between CSR and economic performance, which he attributes mainly to the high initial costs faced by companies when adopting CSR practices such as the implementation of clean technologies.

Social and reputational dimension

Several studies agree that the implementation of CSR improves corporate reputation, increases consumer confidence, and strengthens relationships with stakeholders [Freeman & McVea, 2001; Alvarado & Schlesinger, 2008; Ruiz et al. 2020]. In the case of SMEs, these actions are reflected in greater customer loyalty and employee commitment, even when responsible practices are low-cost or voluntary [Conraud et al., 2016].

However, the purpose of CSR must go beyond obtaining a good image or achieving social legitimacy [Sánchez, 2015]; it is about generating shared benefits with stakeholders. Along these lines, Sarmiento [2011] adds that a positive image should not be the sole purpose of CSR, but rather a consequence of a comprehensive strategy that generates shared social value.

Beyond the economic sphere, the dimensions of CSR have a positive effect on other key aspects of organisations, such as quality, customer satisfaction, business ethics, community development and adequate working conditions [Bermúdez, 2018]. Among the effective strategies for greater impact on society are strategic alliances with the public sector or non-profit organisations [Cifuentes et al., 2021].

Despite the challenges and limitations of CSR, it is recognised as a more profound and enriching perspective for a deeper understanding of the relationship between business and society [Fernández & Bajo, 2012]. In the case of Mexico, although it has been incorporated as a tool aimed at mutual benefit between business and society, previous studies indicate that it has not reached a consolidated level of maturity [Lara & Sánchez, 2021]. In this sense, evaluating and measuring CSR is essential not only to project a better image to the outside world, but also to carry out an internal exercise of reflection [Rozas, 2009]

Environmental dimension and sustainability

CSR should be understood as a central component in the strategy of organisations, as it allows for the generation of shared value and long-term sustainability by serving the interests of stakeholders [Freeman & McVea, 2001], and its effective integration has a positive impact on the environment [Quispe, et al. 2025].

In this regard, Fernández & Bajo [2012] assert that CSR represents the most coherent way to advance towards sustainability in business.

Companies are increasingly aware of the need to promote sustainable development that ensures their future viability, recognising that their activity depends largely on the responsible use of natural resources [Aguilera & Puerto, 2012].

Thus, sustainable business development focuses on ensuring economic sustainability through careful management of the environment, which is conceived as an essential resource for supporting economic growth [Díaz & Mogollón, 2021, cited in Quispe et al., 2025]. However, environmental management in Mexico is still one of the areas where the implementation of CSR faces the most challenges, as Avendaño et al. [2024] point out that, in Mexico, only 0.03% of companies are environmentally certified, despite the existence of regulatory frameworks such as the National Environmental Audit Programme. Added to this is the fact that many companies obtain symbolic certifications without applying sustained and verifiable practices [Hernández & Ricárdez, 2023].

Discussion

The findings of this literature review confirm that CSR is not only applicable to large corporations but also constitutes a relevant strategic tool for SMEs, especially in the Mexican context [Herrera et al., 2016]. An analysis of the specialised literature reveals a consensus on the benefits that CSR can generate in terms of economic performance, sustainability and reputation.

One of the most notable elements is the positive relationship between CSR and economic performance, even when the benefits are not always immediate. Ruiz et al. [2020] and Parrales et al. [2021] provide empirical evidence of the positive impact on profitability, while Camargo & Ruíz [2023] point out that the benefits may materialise in the long term and not necessarily in direct financial indicators. This suggests that CSR should be considered a strategic investment rather than an operating expense.

On the other hand, stakeholder management appears to be an essential component of CSR in SMEs. Models such as the one proposed by Freeman [1984] are useful for understanding how a company can generate sustainable value from ethical relationships with its stakeholders. This value-based management allows SMEs to adapt to diverse national environments [Harrison et al., 2015] and reflects their strategic value in emerging economies [Le, 2022] such as Mexico.

However, the results also show a significant gap between discourse and practice. Although many SMEs express interest in adopting CSR, its actual implementation is hampered by a lack of resources, technical knowledge, and institutional support [Herrera et al., 2013; López, 2013]. Certifications such as the ESR Distinction represent important advances, but in some cases they lack verification mechanisms to ensure the effective application of responsible practices [Hernández & Ricárdez, 2023].

It is important to highlight that the emerging good practices identified, such as strategic alliances and organisational capacity building, represent opportunities to strengthen the implementation of CSR in the Mexican business ecosystem. These initiatives reflect a progressive cultural change, pointing towards a business vision that is more committed to the social and environmental context.

Although the degree of implementation varies among companies, both in terms of their level of development and scope, leading to heterogeneity in how they apply it [Soriano & Fong, 2024], overall, the findings suggest that CSR can be a lever for structural transformation for SMEs, provided that it is integrated as a central part of their strategy and not as a peripheral or symbolic action.

Conclusions

Although CSR offers tangible benefits and represents a key tool for promoting the comprehensive development of SMEs in Mexico, its adoption still requires overcoming various structural and cultural obstacles that must be addressed in order to consolidate its impact. In this regard, the following considerations are shared:

- In the economic sphere, it is related to improvements in economic performance and profitability, although challenges remain due to the high initial costs of its implementation.
- CSR should be a key strategy for strengthening the performance and sustainability of SMEs by consolidating their links with stakeholders.
- In the social sphere, it strengthens corporate reputation.
- The incorporation of socially responsible strategies or actions not only favours the development of the organisation but also contributes to the social, economic and environmental well-being of the country.
- In the environmental dimension, it is fundamental for long-term sustainability and, although obtaining certifications and complying with environmental regulations represent significant progress, more rigorous and transparent mechanisms are required to guarantee the authenticity of responsible practices.

Declarations

Conflict of interest

The authors declare no interest conflict. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

Author contribution

Alcaraz-Vera, Esteban: Contributed to the design and conceptualization of the idea, literature review, methodology, results and conclusions.

Valdez-Barreto, Víctor Hugo: Contributed to the literature review.

Lino-Gamiño, Juan Alfredo: Contributed to the proofreading and reference.

Availability of data and materials

Given the nature of the research, the data collected were available.

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Abbreviations

PYMEs	Pequeñas y medianas empresas
RSE	Responsabilidad social empresarial

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