

Corporate Social Responsibility from an environmental approach, relations with the community and exploratory factors in companies of the manufacture sector of the northeast region of Saltillo, Coahuila, Mexico

La Responsabilidad Social Empresarial desde un enfoque medioambiental, relaciones con la comunidad y factores exploratorios en empresas del sector manufactura de la región noreste de Saltillo, Coahuila, México

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Abstract

Corporate Social Responsibility ((CSR)) linked to Business Management (BM) in small and medium-sized enterprises (SMEs) is a topic that is becoming increasingly important due to the importance they have for the national economy. The objective of the work was to determine the state of the (CSR) from an approach of environmental management and relations with the local community in a group of medium-sized companies in an industrial sector of Saltillo, Coahuila, as well as the influence of antiquity the structure of property and the gender of the Director/Manager with the development of these practices. The empirical investigation had an exploratory character and included a sample of 43 SMEs from the manufacturing sector that contribute to the growth and competitiveness of the region. The research instrument incorporated questions focused on the level of SMEs regarding risks, safety and health at work, environment and quality management. For its evaluation, contingency tables and the Mann Whitney U test were used. The results reflected an adequate work dedicated to the care, health and permanence in the position of its employees, while it was detected that there is poor environmental management and relations with the community. It is concluded that (CSR) is generally oriented to the interior of the company; the low use of this practice prevails in its business management, although an adequate approach to the client is highlighted.

Corporate Social Responsibility, Environment, Local Community / Society, Exploratory Factors

Resumen

La Responsabilidad Social Empresarial (RSE) ligada a la Gestión Empresarial (BM) en las pequeñas y medianas empresas (PYME) es un tema que cada día toma mayor relevancia por la importancia que tienen estas para la economía nacional. El objetivo del trabajo fue determinar el estado de la RSE desde un enfoque de gestión medioambiental y relaciones con la comunidad local en un grupo de medianas empresas de un sector industrial de Saltillo, Coahuila, así como la influencia que tienen factores como la antigüedad, la estructura de la propiedad y el género del Director/Gerente con el desarrollo de estas prácticas. La indagación empírica tuvo un carácter exploratorio y abarcó una muestra de 43 PYME del sector de manufactura que dan aporte al crecimiento y competitividad de la región. El instrumento de investigación incorporó preguntas enfocadas al nivel de las PYME referentes a riesgos, seguridad y salud en el trabajo, medio ambiente y gestión de calidad. Para su evaluación se emplearon tablas de contingencia y el estadístico U de Mann Whitney. Los resultados, reflejaron un adecuado trabajo dedicado al cuidado, la salud y la permanencia en el puesto de sus empleados, mientras que se detectó que se adolece de gestión medioambiental y relaciones con la comunidad. Se concluye que la RSE está orientada por lo general al interior de la empresa, prevalece poca utilización de esta práctica en su gestión empresarial, aunque se destaca un adecuado enfoque al cliente.

Responsabilidad Social Empresarial, Medio Ambiente, Comunidad Local/Sociedad, Factores Exploratorios

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Introduction

Corporate Social Responsibility ((CSR)) and Business Management (BM) in the world today and mainly in Mexico are one of the most important issues related to production and development in general, cannot be separated from other industrial activities that sustain the nation.

(CSR) is the voluntary integration, by companies, of social and environmental concerns in their business operations and their relationships with their partners. Being socially responsible does not only mean fully complying with legal obligations, but also going beyond compliance by investing more in human capital, the environment and relationships with the interlocutors (Correa Jaramillo, 2017, p. 94).

There are many reasons that explain why it should be applied ((CSR)) in contemporary organizations. The criteria that support it largely come from the economic model, such as economic convenience, aimed at strengthening the good name of the organization and by that way utility or profit, also political reasons. Organizations are part of a global whole, therefore, the decisions they make affect the rest of the world. (Diaz Ortiz, 2013, p. 122).

Organizations apply (CSR) when they take an interest in the way in which Stakeholders who interact with them behave by evaluating the participation of these parties in a strategic way to achieve competitive advantages, positive interaction between partners, employees, local communities, Suppliers, customers and the environment is the way to achieve better stability, management and business development.

The importance of SMEs as an economic link is reflected in the work of (Herrera Madueño, 2016) when it states that:

However, this individual success and the achievement of a sustainable and socially responsible economy does not only go through the application of good social, economic and environmental practices in the context of large corporations, but also through the involvement of one of the most organizational groups blurred and with the greatest possible impact on any type of region or country: small and medium enterprises. (p. 32).

The (CSR) linked to the BM in manufacturing SMEs in the northwestern region of Saltillo is something that has been thoroughly investigated without knowing the level of development of these practices at present. There are multiple conditions that halt the development of these practices at the country level, influenced by a number of factors.

The works of (Contreras Soto, López Salazar, & López Mateo, 2013) show us the evolution of (CSR) practices in Mexico and the factors that impede their development when they express that:

...in Mexico, few companies have successfully oriented their management actions on Corporate Social Responsibility ((CSR)). Perhaps it is due to multiple factors such as: a) predominance of the macroeconomic approach whose interest is focused on obtaining economic benefits where the responsibility is only with the shareholders; b) the micro, small and medium enterprises (MSMEs) only have resources to maintain their operations and survive (according to the testimonies presented); c) ignorance of companies about the meaning and implications of (CSR); and, d) compensations and sanctions are few to establish a (CSR) regime. (p.103).

In this regard, the authors explain that there are no laws that reward or punish the behavior of SMEs as for its responsible development.

The study particularizes in exploratory factors that have been present in the life of SMEs such as the familiarity, seniority and sex of the Director / Manager to see if these factors make a certain difference that serves to assess the influence on the practices of the (CSR) and BM in these small and medium manufacturing companies.

At the same time, the intrinsic peculiarities of these SMEs are not known exactly, hence the work focused on the search for characteristics that are common in the regional context in order to be able to more accurately assess the development of (CSR) and BM practices. If you evaluate the organizational characteristics of SMEs, you can see a more common-centered task with respect to management and sustainability practices, as shown in the studies of (Baumann-Pauly, Wickert, Spence, & Scherer, 2013) at verify that SMEs "... have several organizational characteristics that could promote the integration of (CSR)-related practices in basic business functions, while large multinational corporations have several features that improve communication and (CSR) reports" (p.693).

The review of the status of (CSR) in SMEs of the already pronounced local manufacturing industry is of vital importance. The depth with which they carry some responsible practice impacting the communities where they are settled and seeing this as an economic, social and environmental improvement for a sustainable development of this industry is an imperative need for the future development of the region, many of the studies of this topic shows that "... although SMEs are aware that their social and environmental practices can have economic results, they hardly distinguish the extent to which each of these practices contributes to business success" (Murillo & Lozano, 2006, p. 227).

Literature review

Like large corporations, SMEs interacts in a broader environment, developing within a local community and having to consider the incidence of external elements to the development of their main activity and their (CSR) practices.

The work of (Fitzgerald, Haynes, Schrank, & Danes, 2010) shows that the social and economic climate of the local environment in which an SMEs operates contributes to the realization of responsible actions and is commonly accompanied by the desire to solve problems existing in their community, provided that these SMEs have the necessary resources in terms of human, social and financial capital to be able to face them.

For the review in SMEs of issues related to risks, occupational safety and health and quality management principles, the ISO 26000 standard was used, which manages (CSR) and provides the basis for the sustainable development of companies, the bases underpinning the norm are transparency, society and its relationship with the company in the community order, the laws and rights of a country referred to these issues, environmental impacts, health, corruption rates and violation of laws business, among others. The different areas in which (CSR) should act, based on this ISO regulation are shown in Table 1.

The ISO 26000 Standard acts in different fields, such as:		
1	Social Ambit	The fulfillment of human rights must be taken into account, analyzing the degree of influence of these rights with our business activity, the country where we are located and the regulations of the United Nations.
2	Labor Sphere	It requires the fulfillment of labor rights (non-discrimination, prohibition of forced labor, prohibition of child labor and freedom of association).
3	Environment	It consists of complying with the legal regulations regarding the sustained consumption of resources in the company.
4	Consumer Protection	It is necessary to respond to the principles that protect the consumer.
5	Health	Business functions must be developed under conditions that guarantee an adequate environment for their performance in terms of physical or psychological problems and risks of workers.
6	Corruption	It obliges financial transparency and even to pass external audits of this aspect.

Table 1 Areas of action of ISO 26 000
Source: (ISOTools Excellence, 2017)

In the manufacturing industry, the quality of the final product, the safety of the workers and the correct evaluation of the risks linked to an efficient and close relationship with the stakeholders are vital, being these the bases to support their permanence in the business and for the creation of advantages over the competition.

If we refer to the issue of the social impact of these organizations, we can evaluate the previous works cited by (Ochoa Jiménez, Jacobo Hernández, Leyva Osuna, & López Figueroa, 2014) who affirm that "... individualistic identity predominates in these organizations, that is to say, that the concern is more focused on them, on their benefit; to a lesser extent in people and community" (p. 75). The objective of the work is to determine the status of (CSR) from an approach of environmental management and relations with the local community in a group of medium-sized companies in the manufacturing sector of Saltillo, Coahuila, as well as the influence that antiquity has, the structure of the ownership and gender of the Director / Manager in the development of (CSR) practices.

Influence of the environmental factor in (CSR)

Environmental management represents a major challenge for small businesses, and previous research has shown that, in general, "they are less committed to environmental problems than their larger counterparts" (Brammer, Hoejmoose, & Marchant, 2012, p. 423).

Social responsibility has become a new way of managing and doing business, in which the company takes care that its operations are sustainable in the economic, social and environmental, recognizing the interests of the different groups with which it is related and looking for the preservation of the environment and the sustainability of future generations. (ISOTools Excellence, 2017).

There is little research on the development of environmental management practices in Mexican SMEs, normally small and medium enterprises are more committed to working with customers, employees and less committed to mitigating environmental impacts and applying responsible practices and sustainable.

(Benjamin, 2013) states that within the environmental initiatives:

SMEs begin to worry about the environment by designing products or production processes that respect the environment, applying energy savings, efficient use of resources to minimize waste, reduce pollution, etc. This marks a humble start that is likely to see SMEs carry out large-scale environmentally responsible practices. (p. 128).

The shift to a new energy model involves a series of global measures of efficiency and energy savings, as well as the implementation and increasing use of renewable energies, such as wind, characterized by being inexhaustible and environmentally friendly. Variables such as direct energy consumption or initiatives of an ecological and sustainable nature constitute specific indicators and objectives of the level of environmental responsibility of companies. (ISOTools Excellence, 2017).

Corporate social responsibility depending on the environmental factor is directly associated with the actions that SMEs carry out in the production chains, in the efficient use of energy sources, raw materials and the impact that their finished productions have on the environment.

SMEs must increasingly focus on water saving, energy saving, recycling and reducing the impact of their productions. The basis of everything is to achieve sustainable development meeting the needs of the present without the commitment of future generations.

Companies that want to implement (CSR) actions must overcome the legal requirements of environmental protection applicable to their sector of activity through the implementation of appropriate strategies focused on improving the results in key indicators such as: elimination of fines for non-compliance of environmental regulations and increased investment in environmental improvements (ISOTools Excellence, 2017).

Influence of relations with the local community in (CSR)

In addition to taking care of the international projection, all companies develop their activity in one or several local contexts. If you can create a strong link with the local community and manage it correctly, you can achieve added value for the organization of great importance. (ISOTools Excellence, 2017).

(López Regalado, Alberto Perusquia Velasco, & Valladares Icedo, 2015) state that:

In the company, three stages are identified that show the transition of its actions towards the implementation of a sustained (CSR); the first, when through this concept they denote a tool to improve processes, sell and even position their products and services; the second, when through it they try to generate a state of trust in both internal, (workers), and external (suppliers and customers) among others, and third, through which they seek to improve the quality of life for the society located in the context in which they interact. (p. 56).

In documents cited by (Jui-Ling & Cheng Cheng, 2012) it is stated that:

Personal values, morality and the support of managers are boosters of (CSR), but also that the current corporate culture consistent with (CSR) and the corporate image that fits well with the concept of Corporate Social Responsibility ((CSR)) will encourage greater use of (CSR). On the contrary, complexity has a negative impact, which means that social compliance costs, time and lack of guidance or benchmarks are considered as a barrier for SMEs to implement (CSR).

It is important for SMEs to have a good image in the community where they are located, this translates into having greater commitments, better commercial returns and greater customer loyalty, the SMEs community approach provides greater business stability. The dialogue with the parties involved fosters shared values and mutual trust, and therefore greater integration of the supply chain and competitive advantage. (ISOTools Excellence, 2017).

The purpose of an organization's activity must be the satisfaction of the needs of a society by providing services to the community, providing its members with personal satisfaction and realization of their capabilities, and achieving legitimacy, all this within a framework of values that promote the common good and dignity of human beings. For this activity to take place, cooperation is required, since companies are cooperative forms of pursuit of the human good: instituted interactions between human beings around the resolution of social needs and the guarantee of basic freedoms and rights.

Influence of Antiquity on (CSR)

To support this hypothesis, we rely on the study developed by (Niehm, Swinney, & Miller, 2008) which studied 221 family businesses in the US in locations with less than 10,000 inhabitants, maintaining that "... three dimensions, the commitment to the community, community support and the sense of community represent 43 percent of the variation in (CSR) of family business operators" (p.331).

The studies carried out by (Herrera Madueño, Larrán Jorge, & Martínez-Martínez, 2013) takes into consideration "... five demographic characteristics identified in the literature on small family businesses: the age of the manager, his academic level, his place of residence, the size of the company and the sector" (page 51). At the same time, they condition that for the competitive success of SMEs it is very important to evaluate the seniority because the first years of business management in them are very convulsive.

On the other hand, works carried out by (Blackburn, Hart, & Wainwright, 2013) through the application of logistic regression models to 360 SMEs in which between 5 and 249 workers work showed as the main finding that the business performance of these businesses is determined, In the first place, due to their size and age, influencing to a greater degree than the manager's studies and business strategy.

In their studies of SMEs behavior (Ates, Garengo, Cocca, & Bititci, 2013) state that:

SMEs studies suggest that they do not behave the same over time. SMEs participate in a four-stage performance management process, although there are some gaps between their practice and the entire process as recommended in the literature. SMEs seem to be more focused on internal planning and in the short term, while paying less attention to long-term planning. The main challenge to make performance management more effective lies in an appropriate and balanced use of strategic and operational practices and relevant measures. Therefore, management activities such as the development of vision, mission and values, internal and external communication, change management and horizons scanning represent recommended areas for improvement. (p. 28). There are 6 stages of development of an SMEs cited by (Penacini, 2012) in these stages the SMEs develops and matures not existing the same conditions over time given this it is logical to evaluate the development of the BM and (CSR) based on the antiquity.

The idea is to check if, as time passes and SMEs survive their first convulsive years, they are structured and consolidated to formalize management systems and to apply the precepts of corporate social responsibility underpin the first exploratory factor under study.

Influence of the character of the property on (CSR)

In the works of (Malfavón Arroyo, 2012) it is said that family businesses and their management are new subjects of study at the continental level. In the case of Latin America, the study of family businesses is particularly important due to the great influence of the family on the company, since the vast majority of companies are controlled by families. This study shows that SMEs represent between 70% and 90% of all companies in the country and produce between 40 and 50% of the Gross Domestic Product representing 40% of the active labor force.

Family businesses in any country constitute an important source of wealth in their economies, but also in most cases (when they are micro, small and medium enterprises) they have less economic and technical capacity, making efforts to design or modify their model of business.

And beyond the pressure exerted by society, civil organizations and the laws imposed by the government, these types of companies are consciously aware of their impact on society and the environment.

Family ties within a business have a direct influence on decision making and the development of (CSR) practices. It is unlikely that a non-family business will maintain closer relationships between customers, suppliers and the community than a family business, on the other hand, as family members are involved in the business activities of the family's concern for personal safety of its members, the evaluation of risks and the order in which they work in a positive way influence the development of family SMEs. (Cennamo, Berrone, Cruz, & Gómez-Mejía, 2012) tell us in their work that “family businesses are more likely to adopt proactive activities of stakeholder participation because doing so preserves and improves their socio-emotional wealth” (p. 1153).

Many works speak of the conservation power of family businesses due to the mere fact of the family's existence within the business, a term that they try to defend and value, works such as those of (Abdellatif, Amann, & Jaussaud, 2010) tell us that “In general, compared to non-family businesses, family owners feel a greater degree of identification of the organization and seek to preserve the company as a family inheritance for transmission to subsequent generations” (p.108). Intensifying, within its possibilities, (CSR) and management as the basis for that preservation. The family has a greater degree of commitment and dedication and are more motivated to develop and preserve the business. “Changes in family participation patterns in the business can influence several priorities of socio-emotional wealth and these in turn can shape the composition of the board required to improve survival. (Le Breton-Miller & Miller, 2013, p. 1391)”.

It is interesting the evaluation given by (Vidal, 2013) about Occupational Health and Safety (OSH) linked to family performance in SMEs, since it frames issues to be taken into account for their temporary development, something that these companies must take consider.

Health in the company becomes an important indicator of the surveillance of Public Health and its social determinants, to avoid health inequalities. Its development in the company must take into account the socio-economic context, social and health policies, norms and values, the social status of the worker, the education system, social cohesion, the biological and psychosocial factors that affect in the health care system and distribution to health and well-being. (p.55). Family business directors care more about the conditions in which their employees work than non-family businesses. The preservation of business, organization, community culture, united family work, motivation and responsibility for the lives of their family are factors that are taken into account and determine the degree of greater management and (CSR) in family SMEs.

Gender influence of the Director / Manager in (CSR)

The gender assessment of the Director / Manager in (CSR) practices is a social condition poorly evaluated in manufacturing SMEs, studies and research conducted in these types of companies by (Ahmad & Shen, 2010) tell us that:

The increase in the scrutiny of ethics and social responsibility has attracted a great debate about the prevalence of such practices in SMEs. Concomitantly, the emergence of women's participation in new businesses has aroused interest among researchers in examining gender variations in regards to ethical and social responsibility considerations in business given that there is evidence to suggest that women are generally more ethical than men. (p. 77).

In a study conducted in Mexico by (Traperoa Arredondo, Velázquez Sanchezby, & de la Garza García, 2013) an estimate is made that considers that management jobs in the country that are occupied by women are around 20% while men they occupy the rest, this issue frames the absence of an empowerment of women that allows them to naturally access management positions.

There has always been talk of the sensitivity of women to society, women managers are more likely to show characteristics that are more associated with the standards that support (CSR). (Traperoa Arredondo, Velázquez Sanchezby, & de la Garza García, 2013) comment on this issue, stating that:

In this sense, women tend to occupy roles that are more interpersonal oriented, such as compassion, kindness, care and sensitivity to the needs of others. In contrast, man tends to occupy task-oriented roles and shows traits such as aggressiveness, being decisive, independent and challenging, which are labeled as masculine traits. (p. 165).

Gender equality and the empowerment of women are topics that are being treated more and more in research projects, women are more sensitive to the changes that society suffers, they are more vigilant about the non-occurrence of environmental impacts and harmonize relations between stakeholders and the company. Men for their part care more about the less sensitive parts of the business and are more concerned about the economy and the generation of capital. The studies by Ibrahim and Angelidis (1994) and Bernardi and Threadgill (2010) cited by (Herrera Madueño, 2016) argue that “women have an orientation less directed to economic achievements and more focused on philanthropic aspects than men” (p. 35).

Hypothesis

From the review of the literature, the following null hypotheses are proposed:

H01. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify environmental management actions associated with (CSR).

H02. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify local community actions associated with (CSR).

H03. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the nature of the property.

H04. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the gender of the Director / Manager.

H05. The level of development of (CSR) practices in SMEs in the manufacturing sector in the northwestern region of Saltillo does not depend on the age of the organization.

Research model

The draft of this instrument, prepared by the authors, was developed based on key constructions adapted from the literature and aimed at identifying the (CSR) relationships that these SMEs have with their customers, suppliers, employees, society, the environment and the government corporate linking this analysis to business management issues that cannot be separated from (CSR) such as risk assessment, occupational health and safety and quality management; This draft was modified and enriched in a Focus Group carried out by specialists from the Autonomous University of Coahuila and businessmen from the city of Saltillo.

Its final design was made on Google Form and sent by email to the directors and supervisors of the intermediate industry or command who have knowledge of how the company should develop in terms of (CSR). The empirical inquiry was applied to a random sample of 43 economic establishments belonging to the basic metal industry subsectors (331); manufacture of metal products (332) and manufacture of machinery and equipment (333) in which 11 to 100 employees work in the city of Saltillo. These 43 establishments represent 49% of the medium-sized companies of these three subsectors according to information from the National Statistical Directory of Economic Units DENUE of INEGI.

The data obtained was processed by contingency tables and the Mann Whitney U statistic after previously validating their reliability using Cronbach's Alpha.

For the development of the survey, the Likert scale was used as well as dichotomous and open questions aimed directly at evaluating the objectives of this study.

Exploratory factors evaluated

In the evaluation of the exploratory factors it was taken into account to determine the age that the companies are young when they have less than 10 years of work in the manufacturing sector and mature when they already exceed that age. (García Pérez De Lema, 2004).

The concept of family business was taken from the investigation of (Esparza Aguilar, García Pérez de Lema, & Duréndez Gómez Guillamón, 2009) in his work it is expressed that a company is family “when more than 50% of the capital is owned by the family and management or management positions are filled by one of them” (p. 15). This ensures the existence of continuity in the business.

This same argument was taken into consideration to evaluate the character of the property in manufacturing companies, always taking into account the factors and ties that unite Mexican families, the study of the authors is framed in Mexican tourist SMEs hence the affinity as far as the concept of family is concerned.

In the hypothesis contrast, the frequency descriptions were used first, which are very useful in this type of work. It was also used for the contrast of the null hypothesis, to measure the possible association between the observed and expected frequencies, Pearson's Chi-square (Herrera Madueño, 2016) supported by evaluations of central tendency and dispersion of the data obtained.

In the comparison of regional factors, a non-parametric statistic was used, such as Mann Whitney's U because of the certainty of its use for small independent samples and for being this “specific test to compare two independent samples” (Rivas-Ruiz, Moreno-Palacios, & Talavera, 2013, p. 418).

Results

The descriptive analysis of the sample obtained can be seen in Table 2.

	How old is the company?			How big is the company?			Gender of the Director / Manager		
	Young	Mature	Total	Family	Valid Non-Familiar	Total	Man	Woman	Total
Percentage	53.3	46.7	100	56.7	43.3	100	60	40	100
Valid Percentage	53.3	46.7	100	56.7	43.3	100	60	40	100
Accumulated percentage	53.3	46.7	100	56.7	43.3	100	60	40	100

Table 2 Percentage analysis of the sample evaluated
Source: own elaboration

To verify the reliability of the scales used as a starting point to validate the sample obtained from the surveys, Cronbach's Alpha was used, the results of this statistical test can be observed in Table 3.

Case Processing Summary			
		N	%
Cases	Valid	43	100.0
	Excluded ^a	0	.0
	Total	43	100.0
a. The elimination by list is based on all the variables of the process			
Reliability Statics			
Cronbach's Alpha		N of Elements	
.936		39	

Table 3 Cronbach's Alpha values for the scales applied
Source: own elaboration

The results obtained show, based on the high value of Cronbach's Alpha, that the Likert scales used are highly correlated and have internal consistency.

The summary of these statistics and the frequencies in percent (%) can be observed in Table 4.

	Mean	s	Frequencies %				
			1	2	3	4	5
Customers							
V1. To what extent do you understand that what you offer to your customers meets their needs?	4.33	.711			13.3	40.0	46.7
V2. Is there a formal confidentiality policy, regarding private customer / consumer information?	4.03	1.273	3.3	13.3	16.7	10.0	56.7
V3. To what extent do you know or have identified customer complaints?	3.33	.884		13.3	53.3	20.0	13.3
Suppliers							
V4. Do you contract services with local suppliers?	3.23	.858	3.3	10.0	53.3	26.7	6.7
V5. Do you manage your purchases evaluating the guarantee of origin?	3.77	1.135	6.7	10.0	6.7	53.3	23.3
V6. Do you inform the suppliers of the changes of the Company?	3.30	1.317	3.3	36.7	13.3	20.0	26.7
V7. Does your purchase contracts integrate ethical, social and environmental criteria?	3.23	1.073	6.7	10	53.3	13.3	16.7
Employees							
V8. Do you train workers based on the needs of the job position?	3.40	1.192	3.3	20	36.7	13.3	26.7
V9. Is there excessive fluctuation and turnover of staff?	2.07	1.230	46.7	20.0	16.7	13.3	3.3
V10. Is the safety and health of workers in the workplace managed?	3.13	1.279	3.3	43.3	10.0	23.3	20.0
V11. Do workers have the necessary means of protection and individual security depending on the work they do?	3.50	1.106	3.3	10.0	46.7	13.3	26.7

V12. Is there an approach to the continuous motivation of workers?	3.13	1.332	6.7	33.3	26.7	6.7	26.7
V13. Is social benefits provided to full-time workers?	2.67	1.668	40.0	13.3	10.0	13.3	23.3
V14. Do you establish channels of dialogue with workers and their representatives?	4.00	1.287	6.7	6.7	20	13.3	53.3
V15. ¿ Do you grant autonomy to employees?	3.77	1.006		16.7	13.3	46.7	23.3
V16. Do you help your employees reconcile work and family life?	3.70	1.119	6.7	6.7	20	43.3	23.3
Quality management							
V17. Do you have documented procedures established to carry out the activities?	2.33	1.516	43.3	20.0	13.3	6.7	6.7
V18. Do you have certifications regarding the quality of products or services?	2.43	1.524	43.3	13.3	13.3	16.7	13.3
V19. Does it fulfill its commitments on quality and fair price?	3.90	.995	3.3	6.7	13.3	50.0	26.7
Environmental management							
V20. Does it apply technological innovation to reduce impacts?	3.10	.960	3.3	20.0	50.0	16.7	10.0
V21. ¿ Do you measure and control environmental variables?	1.77	1.165	56.7	26.7	6.7	3.3	6.7
V22. Do you reuse and recycle materials?	2.70	1.236	23.3	16.7	33.3	20.0	6.7
V23. Do you develop periodic internal campaigns to reduce water consumption?	1.80	1.157	53.3	30.0	6.7	3.3	6.7
V24. Do you make investments to save energy?	2.60	1.221	13.3	50.0	10.0	16.7	10
V25. Do you adopt alternative energy use programs?	1.87	1.074	46.7	33.3	10	6.7	3.3
V26. Do you know the environmental regulations?	2.87	.937	10	16.7	53.3	16.7	33
Local community/society							
V27. Are community interests incorporated into business decisions?	2.57	1.040	10.0	46.7	26.7	10.0	6.7
V28. Do you consider yourself part of the community and care about their development and stability?	3.40	1.070		26.6	23.3	33.3	16.7
V29. Does it include respect for human rights as a formal criterion in its decisions?	3.77	.971	3.3	3.3	30.0	40.0	23.3
V30. Do you support sports and cultural activities in your community?	2.33	1.213	33.3	23.3	23.3	16.7	3.3
V31. Do you have support programs for disadvantaged groups?	2.20	1.297	43.3	20.0	13.3	20.0	3.3
V32. Do you have a system of dissemination of the projects you support?	2.07	1.258	43.3	30.0	10.0	10.0	6.7
Corporate governance							
V33. ¿ Are interest groups represented in government bodies (employees, unions or other organizations)?	2.17	1.262	36.7	33.3	16.7	3.3	10.0
V34. Is the Mission, Vision and Values based on the principles of the C.S.R.?	3.10	1.062	6.7	16.7	50.0	13.3	13.3
V35. Does it balance the level of authority, responsibility and decision making in the Company?	3.33	.994	3.3	16.7	33.3	36.7	10.0
V36. Is compliance with the planned objectives reviewed?	3.33	.994		20.0	43.3	20.0	16.7
V37. Do you have a clear and formal sanction procedure for breaches of the code of ethics and / or conduct?	2.50	1.280	23.3	36.7	16.7	13.3	10.0
V38. Do you provide complete and accurate financial information?	3.23	1.104	6.7	13.3	46.7	16.7	16.7
V39. Do you join efforts with other government organizations and institutions that support respect for economic, social and cultural rights?	2.13	1.306	36.7	40.0	10.0		13.3

Table 4 Average values and frequencies observed in the survey
Source: own elaboration

(CSR) practices associated with the environment and the community

	Gender of the Director / Manager				Antiquity				Character of the property			
	Mean Value		Sig.		Mean Value		Sig.		Mean Value		Sig.	
	M	W	X ²	MWU	Year	Matu	X ²	MWU	No	Pa	X ²	MWU
Customers												
V1. To what extent do you understand that what you offer to your customers meets their needs?	4.06	4.75	0.027**	0.008*	3.86	4.75	0.002*	0.001*	4.55	4.31	0.372	0.714
V2. Is there a formal confidentiality policy, regarding private customer / consumer information?	3.56	4.75	0.151	0.011**	3.94	4.14	0.229	0.982	4.47	3.46	0.112	0.021**
V3. To what extent do you know or have identified customer complaints?	3.00	3.56	0.098**	0.064***	3.38	3.29	0.999	0.750	3.29	3.38	0.216	0.964
Suppliers												
V5. Do you train your purchases evaluating the guarantee of origin?	3.56	4.08	0.017**	0.594	3.87	3.64	0.10***	0.767	3.46	4.00	0.026**	0.348
V6. Do you inform the suppliers of the changes of the Company?	3.78	2.58	0.008**	0.014**	2.81	3.86	0.022**	0.030**	2.65	4.15	0.030**	0.02**
Employees												
V8. Do you train workers based on the needs of the job position?	3.67	3.00	0.007**	0.140	3.38	3.43	0.960**	0.965	3.41	3.38	0.046**	0.931
V10. Is the safety and health of workers in the workplace managed?	3.72	2.25	0.014**	0.002*	2.81	3.50	0.020**	0.119	2.65	3.77	0.029**	0.015**
V11. Do workers have the necessary means of protection and individual security depending on the work they do?	3.83	3.00	0.006**	0.049**	3.43	3.56	0.093**	0.722	3.18	3.92	0.291	0.064
V12. Is there an approach to the continuous motivation of workers?	3.67	2.33	0.001*	0.005*	2.94	3.36	0.012**	0.280	2.76	3.62	0.008**	0.037**
V15. Do you grant autonomy to employees?	3.72	3.83	0.087***	1.00	4.13	3.36	0.004*	0.088***	3.94	3.54	0.306	0.409
V16. Do you help your employees reconcile work and family life?	3.56	3.92	0.053***	0.688	4.06	3.29	0.027**	0.125	3.76	3.62	0.177	0.551
Quality management												

V19. Does it fulfill its commitments on quality and fair price?	3.83	4.00	0.492	0.927	3.69	4.14	0.029**	0.079**	4.00	3.77	0.704	0.786
Corporate governance												
V35. Does it balance the level of authority, responsibility and decision making in the Company?	3.44	3.17	0.855	0.357	3.31	3.36	0.164	0.870	3.12	3.62	0.043**	0.087**
V36. Is compliance with the planned objectives reviewed?	3.50	3.08	0.186	0.274	2.94	3.79	0.058**	0.030**	3.00	3.77	0.070**	0.026**
V38. Do you provide complete and accurate financial information?	3.39	3.00	0.229	0.225	2.88	3.64	0.132	0.038**	2.88	3.69	0.078**	0.048**

*Chi square: 99%. Sig < 0.01. ** Chi square: 95%. Sig < 0.05. *** Chi square: 90%. Sig < 0.1.

Table 5 Evaluation of regional factors through Pearson's Chi square and Mann Whitney U (MWU)
Source: Own Elaboration

Environment

The hypothesis contrast leads us to retain the null hypothesis H01:

H01. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify environmental management actions associated with (CSR).

This becomes the weakest link in the chain of these SMEs of all interested parties, their work is not focused on a reduction of the environmental impacts that their respective companies produce from the most elementary principles and that, in many cases, support the economic and social improvement that is sought with (CSR). The lack of methods and campaigns for the saving of water and electricity, the non-reuse and recycling of materials, the lack of knowledge of environmental laws and regulations and the lack of any work tool that allows the control of the variables related to the environment They make us see that their efforts are not directed towards an improvement in this regard. This should be a concern for future research in this sector to determine the causes that cause this separation of SMEs with environmental social.

The hypothesis contrast leads us to retain the null hypothesis H02:

H02. In SMEs in the manufacturing sector in the northwestern region of Saltillo, it is not possible to identify local community actions associated with (CSR).

There is no marked identification of these SMEs with the community in which they live, despite responding that they are considered part of it, they do not show this community link with reliable results, there are no (CSR) development activities and programs within These companies, nor is there a clear order of what is the socially responsible contact with their community or the main issues that (CSR) supports in terms of social development, there is no clear definition of what they should do, nor is there a point of Departure where these organizations begin to see in the community that surrounds them some line of approach that makes them part of it, from supporting the most disadvantaged members to providing information on their future plans and challenges.

In general, companies in this sector are mostly focused on external parties (suppliers, customers) and internal parties (employees) disregarding environmental management and the community.

Assessment of exploratory factors under

Costumers

It was found that there is an adequate approach to the costumer based on the knowledge of their needs (86.7%) and in maintaining a consumer customer confidentiality policy (66.7%), while there is a lower identification of their complaints (33.3%), the communication channels between SMEs and clients are several reinforcing the process of constant communication.

The contrast of the hypotheses related to the exploratory factors shows us that women managers of mature companies understand to a greater extent than men the needs of their potential clients. Women managers, meanwhile, identify and know more clearly the complaints of customers than their counterpart, the male managers.

Suppliers

There is a low tendency to purchase with local suppliers, with a certain degree of knowledge of the guarantee of origin of the product purchased, these SMEs maintain their suppliers while they explore new suppliers that meet, in some cases, (CSR) regulations, the relationship reaches be strong to the extent of reporting the most important changes in the business (46.7%) and in the way of working within the company creating an important link between the supplier and the employee of the SMEs, this results in greater stability in the business and supports the basis for a responsible approach. In this case, there are differences between the way in which suppliers are viewed based on the exploratory factors, companies run by men, mature and family members inform the suppliers of the possible changes in their company, while in the management of the purchases evaluating the origin there are no significant differences.

Employees

Manufacturing SMEs show a concern for the state of life of their employees and at the same time worry that they work with a constant motivation being open to a communication channel between workers and representatives, the management of safety and health at work and use the means of protection while working are the main concerns for employees. Occupational safety is responsible for the major risk analysis evaluated, 66.7% of the companies that carry out risk analyzes are concerned about the safety of theirs, followed by commercial and legal problems (33.3%),

In the case of the exploratory factors that contrast the last 3 hypotheses, it can be seen that the male managers of mature family businesses are more concerned with the health and safety and motivation of the workers while there are no significant differences, due to issues related to the life and family of employees and the degree of authority in the business.

Corporate Governance

The SMEs-Government relationship are not developed, reaching values that obtain averages close to 3.33, based on the fulfillment of the planned objectives, on the balance of business authority and on providing accurate financial information and forgetting the basic principles of (CSR) that must part of the governance of SMEs such as the creation of interest groups in the governing bodies and to include (CSR) issues in the business mission and vision. In relation to the exploratory factors compared, it can be seen that mature and family businesses have a greater focus on this issue than young and non-family businesses, indicating that maturity in this type of companies evaluated is vital to create the necessary business-government links. Not influencing in this case the gender of the Director / Manager.

Conclusions

It was determined that an approach to environmental management and relations with the local community does not exist in a group of medium-sized companies in the manufacturing sector of Saltillo, Coahuila. This is seen throughout the discussion of this article and reflects the need for a subsequent study to understand the causes that cause this lack of focus on such important issues for sustainable development of the region. From the simple evaluation of the descriptions, a better development of the customer approach can be observed due to the average values of the variables V1, V2, V3, a certain linkage work with suppliers based on the (CSR) precepts seen in the variables V4, V6, V7 and V7 and a concern for employees working in this sector on issues related to their training (V8), their job security (V10, V11), motivation at work (V12) and other issues related to (CSR) that reinforce these stakeholders (V14-V16). Within the evaluation it can be verified that there is no high development of basic quality management, that does not include a direct certification by certain regulations, but that already incipiently allows the work with established and written procedures serving these as a direct guide for the work, the lack of certification in this sector can lead to errors in the productions, which derive in greater use of materials, energy and water by putting a simple example of basic points for the improvement of business management and that serve as the basis for a responsible approach.

As for the first worrying topic of the research, the non-existence of any environmental management development in these manufacturing SMEs, it is clearly seen, in the descriptive ones, that they do not apply any of the socially responsible issues that result in a low environmental impact, variables (V20-V26), a subsequent study will thoroughly review these results to investigate the causes of this action. Another subject evaluated, and that is still worrying, is the poor inclination to the community of these companies and there is no strong link between them and the surrounding society, the variables (V27, V30, V31 and V32) give a sample of this poor approach.

The hypothesis contrast of the issues related to environmental management and the local community-SMEs relationship make us retain both null hypotheses as the value is greater than 0.05, something that could already be seen from the frequencies and the average values obtained at from the measuring instrument.

Regarding the regional factors studied, it can be concluded that female Managers are more focused on the client than their counterparts (V1 and V3), while male Managers of mature and family businesses are more concerned with keeping suppliers informed (V6). Men in charge of family businesses are more concerned with the safety and health of workers (V10) and keep their workers more motivated (V12).

Mature companies on the other hand grant greater autonomy to employees (V15), fulfill their quality and price commitments (V19) to a greater extent and review the fulfillment of the planned objectives (V38) to a greater extent. For their part, family manufacturing SMEs have a greater focus on issues related to Corporate Governance by balancing authority in decision-making (V35), providing better financial information (V36) and reviewing compliance with the planned objectives. (V38)

The above makes us see that there are exploratory factors that determine the behavior of these SMEs, in some cases there are marked differences which makes us reject the null hypotheses H03, H04 and H05, maturity, property character and gender make a difference when making decisions, concerns about job security, motivation, information delivery and customer focus can be determining factors for the subsequent and necessary development of these SMEs, something that we will not stop studying and researching in the future because of the importance that this sector has for local development.

Conflicts of interest

The authors declare that there is no conflict of interest in the present investigation.

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