

Abstract The study proposes to individuate the relationship between social engagement, social statements and governance of SMEs. Does an adherence to the philosophy and to the practices of CSR, which are reflected in a firm's mission and accountability, positively influence its governance? If so, is this influence more or less significant for SMEs with respect to large-sized firms? This paper winds itself around these questions and describes the principle findings that have emerged from a qualitative investigation focused on a selected group of “cohesive” Italian SMEs, in which their management complies with both economic and social issues. The empirical study finds that the diffusion of CSR is tied above all to the entrepreneur's values and orientation and to the company embeddedness to the local socio-economic environment. The concluding reflections trace the features of a territorial model of socially responsible orientation centered on the best practices of SMEs who are excellent examples of “spirited businesses” and are part of a network (which includes institutions, trade associations, non-profit organizations, etc.) that contributes to the diffusion of an orientation towards CSR and to sustainability across the territory.

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- Authors
- Mara Del Baldo, Department of Business Studies, University of Urbino “Carlo Bo”, Via Saffi, 42, 61029 Urbino, Italy

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