Handbook of Research on
Small and Medium Enterprises in Developing Countries

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Table of Contents

Preface .................................................................................................................. xix

Section 1
Understanding and Developing SMEs

Chapter 1
Sustainable Approach towards Thai SMEs: The Effects of Country Philosophy of Sufficiency
Economy and Government Support ........................................................................ 1
Sriluck Thongpoon, Hatyai University, Thailand
Noor Hazlina Ahmad, Universiti Sains Malaysia, Malaysia
Imran Mahmud, Daffodil International University, Bangladesh

Chapter 2
Agroentrepreneurship among Gen Y in Malaysia: The Role of Academic Institutions .............................................. 23

Chapter 14
Non-State SMEs in Vietnam: Understanding Strategic Situation and Implications for Organizational Performance ................................................................. 297
Nguyen Thi Uyen, Universiti Sains Malaysia, Malaysia
Siti Rohaida Mohamed Zainal, Universiti Sains Malaysia, Malaysia

Chapter 15
Business Incubation in Malaysia: An Overview of Multimedia Super Corridor, Small and Medium Enterprises, and Incubators in Malaysia ................................................................. 322
Logaiswari Indran, University Technology Malaysia, Malaysia
Zainah Khalijah, University Technology Malaysia, Malaysia
Kamariah Ismail, University Technology Malaysia, Malaysia
Sonthi Ramanathan, Multimedia University, Malaysia

Chapter 16
Corporate Social Responsibility in SMEs: The Role of Non-Audit Services ................................................................. 345
Yuvonj Gunesan, Universiti Sains Malaysia, Malaysia
Hasnah Haron, Universiti Malaysia Pahang, Malaysia
Azlan Aman, Universiti Sains Malaysia, Malaysia
Say Keat Ooi, Universiti Sains Malaysia, Malaysia
Chapter 16
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ABSTRACT
Given the increasing importance of the role played by small and medium-sized enterprises (SMEs) within the developing economy, this paper intends to provide further insight into corporate social responsibility (CSR) practices among SMEs. Within this context, the purpose is to propose the role of non-audit services (NAS), which contribute to the possible explanation of the SME adoption of CSR practices. A conceptual approach is taken whereby this paper is based on an extensive literature review of NAS and CSR practices in the SME context. Then, based on the knowledge-based view (KBV), this paper set to explain and highlight the role of NAS to enhance CSR practices among SMEs. This paper provides a theoretical discussion on the importance of CSR in ensuring the survival of the SMEs. Although the proposition of NAS is relatively new, it provides an interesting and remarkable avenue for further research especially in the developing country. Overall, this paper draws attention to the importance of NAS in enhancing the survival and performance of the SMEs.

INTRODUCTION

With the growing popularity and importance of corporate social responsibility (CSR), research on CSR has grown exponentially (Carroll, 1999; Crowther & Aras, 2008; Carroll & Shabana, 2010), despite no universal definition of CSR (Dahlsrud, 2008). The notion of CSR has a long and diverse history, it proliferated and the most popular definition stated that organisations in favour of CSR typically strive to be a good corporate citizen, making profits, obey the law, and to be ethical (Carroll, 1991). Economic, ethical, legal and philanthropic, has been identified as the four important responsibilities of CSR (Carroll, 1991). Economic, ethical, legal and philanthropic, has been identified as the four important responsibilities of CSR (Kar-