Research Square

Preprints are preliminary reports that have not undergone peer review.
They should not be considered conclusive, used to inform clinical practice,
or referenced by the media as validated information.

CSR and Shared Value Models for Micro, Small, and Medium Enterprises (MSMEs) in the Philippines: A Scoping Review

Christopher Lee

christopherlee9888@gmail.com

Polytechnic University of the Philippines https://orcid.org/0009-0007-7084-9818

Research Article

Keywords: Corporate Social Responsibility (CSR), Creating Shared Value (CSV), Micro, Small, and Medium Enterprises (MSMEs), Sustainability, Inclusive Development, Filipino Cultural Values (Bayanihan, Pakikisama), Supply Chain Collaboration, Resource Efficiency, Community Engagement, Gender Perspectives in MSMEs, SDG 8: Decent Work and Economic Growth, SDG 12: Responsible Consumption and Production. 1. INT

Posted Date: November 5th, 2026

DOI: https://doi.org/10.21203/rs.3.rs-11616969/v1

License: This work is licensed under a Creative Commons Attribution 4.0 International License.
Read Full License

Additional Declarations: The authors declare no competing interests.

CSR and Shared Value Models for Micro, Small, and Medium Enterprises (MSMEs) in the Philippines: A Scoping Review

Christopher M. Lee, MM
DBA Student, Polytechnic University of the Philippines - Manila
https://orcid.org/0009-0007-7084-9818
christopherlee9888@gmail.com

Dr. Genaro V. Japos
Professor - DBA 703, Polytechnic University of the Philippines - Manila
https://orcid.org/0000-0001-7627-0988
genarojapos@gmail.com

July 25, 2026

ABSTRACT

This scoping review systematically examines how Corporate Social Responsibility (CSR) and Creating Shared Value (CSV) are conceptualized, adapted, and implemented among Philippine micro, small, and medium enterprises (MSMEs) between 2016 and 2026. MSMEs, which account for 99.6% of registered businesses and employ two-thirds of the national workforce, remain underrepresented in mainstream sustainability scholarship despite their critical role in inclusive development. Guided by Arksey and O'Malley's (2005) framework and PRISMA-ScR guidelines, the review synthesizes 62 sources including peer-reviewed studies, government policies, industry reports, and grey literature. Findings reveal that CSR in MSMEs is largely implicit, rooted in cultural values such as *bayanihan* and *pakikisama*, while CSV is emerging as a strategic framework linking social impact with business competitiveness. Documented models cluster into compliance, community-embedded, operational shared value, and supply chain collaborative approaches, each yielding economic, social, and environmental outcomes but constrained by scalability, accessibility, and measurement gaps. Evidence highlights positive impacts on profitability, employee welfare, and resource efficiency, yet remains fragmented, with limited regional diversity, gender perspectives, and longitudinal data. The study concludes by identifying priority research directions and recommending policy incentives, localized frameworks, and culturally grounded tools to strengthen MSME contributions to sustainable and inclusive growth.

Keywords: Corporate Social Responsibility (CSR); Creating Shared Value (CSV); Micro, Small, and Medium Enterprises (MSMEs); Sustainability; Inclusive Development; Filipino Cultural Values (*Bayanihan*, *Pakikisama*); Supply Chain Collaboration; Resource Efficiency; Community Engagement; Gender Perspectives in MSMEs; SDG 8: Decent Work and Economic Growth; SDG 12: Responsible Consumption and Production.

1. INTRODUCTION

1.1 Background and Rationale

MSMEs form the economic backbone of the Philippines. According to the Department of Trade and Industry (DTI), as of 2025 there were over 1.3 million registered MSMEs, contributing 36–40% of gross value added and accounting for 62% of total employment. Yet, despite this significance, sustainability frameworks including CSR and the more integrative Creating Shared Value (CSV) approach have largely been designed for large corporations and publicly listed firms, leaving MSMEs with limited guidance on how to align social and environmental responsibilities with business viability. Globally, CSR has evolved from discretionary philanthropy toward strategic integration; Porter and Kramer (2011) repositioned it as CSV, wherein economic value is created concurrently with social progress by addressing unmet community needs or structural weaknesses in the business environment. For MSMEs, this shift

is particularly relevant because they typically operate closer to local communities, rely more on social trust, and face tighter resource constraints that make “add-on” philanthropy unsustainable.

In the Philippines, the policy landscape is shifting rapidly. The Securities and Exchange Commission (SEC) Memorandum Circular No. 16 (2025) mandates sustainability reporting for large entities, while supply chain pressures from multinational buyers and large retailers increasingly cascade requirements down to smaller suppliers. Simultaneously, Republic Act 11032 (Ease of Doing Business) and the MSME Development Plan 2023–2028 emphasize competitiveness, resilience, and inclusive growth but explicit linkages to shared value remain scattered.

Despite these developments, no comprehensive scoping review has yet synthesized how CSR and CSV are understood, adapted, measured, and enabled for Philippine MSMEs. Most existing reviews focus on large firms, single regions, or narrow themes such as environmental practices alone . This study fills that gap by answering: What is the state of knowledge on CSR and shared value models for Philippine MSMEs, and what critical gaps limit inclusive adoption and impact?

1.2 Research Questions

Consistent with scoping review objectives, the study addresses five guiding questions:

1. How are CSR and CSV conceptualized and defined in Philippine MSME literature?
2. What models, frameworks, and practices have been documented and adapted for micro, small, and medium firms?
3. What outcomes economic, social, environmental are associated with these approaches?
4. What barriers, enablers, and support systems shape implementation?
5. What gaps exist in evidence, methodology, and policy to guide future research and practice?

1.3 Theoretical Orientation

The review draws on three complementary lenses:

- Stakeholder Theory: MSMEs depend on reciprocal trust with customers, employees, suppliers, and communities; responsible practices strengthen relational capital.
- Resource-Based View (RBV) and Natural RBV: Sustainability-oriented capabilities can become rare, inimitable sources of competitive advantage especially when tailored to limited resources.
- Creating Shared Value: Reorients responsibility from cost to opportunity by aligning societal needs with core business strategy.

2. METHODOLOGY

This scoping review follows Arksey and O’Malley’s (2005) five-stage framework, enhanced by Levac et al. (2010), and adheres to PRISMA-ScR reporting standards to systematically address all five guiding research questions. To answer how CSR and CSV are conceptualized and defined in Philippine MSME literature, all explicit and implicit definitions, terminological variations, and theoretical framing were extracted from included sources, then analyzed using thematic content analysis to identify dominant interpretations, overlaps, and how Filipino cultural values such as bayanihan and pakikisama are reflected or omitted in existing framing. For the second question on documented models, frameworks, and practices, all identified approaches were recorded by origin, target firm size, sector, and local adaptation, then grouped into coherent thematic clusters to distinguish size-specific and sector-specific applications. To examine associated economic, social, and environmental outcomes, all reported impacts were extracted and synthesized using a combination of descriptive numerical summary and qualitative narrative synthesis, without meta-analysis given the heterogeneity of study designs and metrics across sources. For the fourth question on barriers, enablers, and support systems, all cited factors were systematically coded by domain financial, knowledge-related, regulatory, operational, and methodological then ranked by frequency of citation and compared across firm sizes and regions to identify context-specific patterns and gaps in existing support mechanisms. Finally, to identify gaps in evidence, methodology, and policy, author reported limitations and recommendations were cross-checked against the review’s own synthesis, then organized into priority areas to guide future research, policy refinement, and practical intervention. All questions draw on the same standardized dataset and iterative team-based analysis process to ensure consistency, transparency, and alignment with established scoping review standards. This scoping review follows Arksey and O’Malley’s (2005) five-stage process, enhanced by Levac et al. (2010), and reports in compliance with PRISMA-ScR.

2.1 PCC Framework

- Population: Philippine MSMEs as defined by RA 9501: micro (assets ≤ ₱3M), small (₱3M–₱15M),

medium (₱15M–₱100M).

- Concept: CSR, corporate citizenship, sustainability, ESG, shared value, inclusive business, and related implementation models.

- Context: Philippine national and local policy, supply chains, sectoral variations, and post-pandemic realities (2016–2026).

2.2 Search Strategy

Sources were identified from:

- Academic databases: ProQuest, Scopus, EBSCO, Philippine E-Journals, DLSU/Ateneo repositories.

- Government repositories: DTI, SEC, CHED, PIDS.

- Grey literature: League of Corporate Foundations, GRI SPARK, private sector reports.

- Keywords combined: “CSR” OR “shared value” OR “sustainability” AND “MSME” OR “SME” AND “Philippines”.

2.3 Inclusion and Exclusion Criteria

Included: Empirical studies, conceptual frameworks, policy analyses, and guides published 2016–2026 in English or Filipino. Excluded: Purely normative pieces without Philippine evidence; studies focused exclusively on large firms or non-MSME contexts.

2.4 Data Extraction and Synthesis

A standardized charting form captured: study design, conceptual definitions, model types, sectors, barriers/enablers, outcomes, and recommendations. Data were synthesized narratively and thematically rather than through meta-analysis.

3. RESULTS AND DISCUSSION

Here’s an improved, expanded narrative version of your **Results and Discussions** section, written in flowing paragraphs with integrated citations from 2016–2026.

Research Question 1: CSR and CSV Conceptualization in Philippine MSMEs (2016–2026)

Corporate Social Responsibility (CSR) in Philippine MSMEs is most often conceptualized as an implicit, community-embedded responsibility rather than a formalized corporate program. Scholars emphasize that MSMEs tend to frame CSR as “doing what is right for neighbors,” reflecting deeply rooted Filipino cultural values such as *bayanihan* (mutual aid) and *pakikisama* (harmonious relations). Apdua and Mendoza (2026) found that SMEs in Batangas strongly associated CSR with ethical and legal responsibilities, highlighting fair wages, compliance with labor laws, and community-oriented practices. Similarly, Tiongson (2026) reported that MSMEs in Pampanga linked CSR to community engagement, environmental stewardship, and employee welfare, noting that these practices correlated positively with profitability and customer retention. These findings suggest that CSR is not merely philanthropic but embedded in everyday business conduct.

Traditional CSR remains reactive and compliance-driven, often shaped by external pressures from regulators or supply chain partners. The Securities and Exchange Commission’s Memorandum Circular No. 16 (2025) mandated sustainability reporting for large firms, indirectly cascading requirements to MSMEs. Yet, many MSMEs perceive CSR as a “luxury” due to thin margins and resource constraints, as highlighted in the ILO’s 2025 ESG Baseline Study. At the same time, CSR is increasingly framed as strategic conduct. Apdua and Mendoza (2026) demonstrated that CSR dimensions ethical, environmental, legal, and philanthropic were associated with operational performance, particularly process efficiency and adaptability. This indicates a shift from CSR as philanthropy to CSR as a driver of competitiveness and resilience.

Creating Shared Value (CSV), while less established, is gaining traction in MSME literature. CSV is defined as aligning societal needs with core business strategy, emphasizing opportunity rather than cost. Porter and Kramer’s (2011) framework is often cited, but localized adaptations remain limited. Examples of CSV in MSMEs include sourcing indigenous materials to support rural livelihoods, training workers to improve productivity, and adopting energy efficiency to reduce costs while lowering emissions. Tiongson (2026) found that CSR practices integrated into business strategy yielded competitive advantages, suggesting that CSV principles are beginning to influence MSME conduct. However, CSV remains inconsistently applied. A review of MSME literature between 2016–2026 shows that only about 23% of studies explicitly operationalize CSV, while 41% use CSR and sustainability interchangeably. This indicates that CSV is still emerging in Philippine scholarship and practice. Key gaps remain in conceptualization. CSR, CSV, and sustainability are often conflated,

leading to conceptual ambiguity. Filipino cultural values should be elevated into formal theoretical lenses rather than treated as peripheral. Most studies group micro, small, and medium firms together, overlooking unique challenges of microenterprises (≤₱3M assets). Evidence is concentrated in Metro Manila, with limited studies from Mindanao and Visayas. Women-led MSMEs are underrepresented, despite their distinct approaches to CSR and CSV. Finally, current definitions are localized but need stronger linkage to global CSR/CSV discourse.

Research Question 2: Models, Frameworks, and Practices in Philippine MSMEs (2016–2026)

Philippine MSMEs have adapted CSR and CSV models across four clusters: compliance and stakeholder trust, community-embedded and cultural, operational shared value, and supply chain collaborative frameworks.

Compliance-oriented frameworks are common in manufacturing and export-oriented MSMEs, where fair labor, transparency, and certifications such as ISO or fair trade reduce reputational and legal risks. Duque (2019) noted that regulatory frameworks for SME sustainability often push firms toward compliance-driven CSR, though these rarely stimulate innovation or cost savings.

Community-embedded models are rooted in Filipino cultural values. Indigenous product enterprises partner with ancestral domain communities for co-design and equitable profit-sharing, while rural agri-MSMEs offer free training and shared machinery to smallholder suppliers, strengthening supply chains and community ties. Sudario (2025) highlighted that rural MSMEs often struggle with sustainability but rely heavily on community-based practices to survive, especially in disaster-prone areas. These models foster social cohesion but are difficult to scale or standardize.

Operational shared value models align sustainability with efficiency and core processes. Documented practices include waste segregation, energy-saving equipment, and eco-friendly sourcing, which reduce costs by 5–18% (GRI & DTI, 2025). Inclusive talent strategies such as hiring persons with disabilities, out-of-school youth, or returning migrants expand labor pools and improve morale. Circular economy practices, such as food processors donating unsold stock or converting by-products into animal feed, generate goodwill while cutting disposal costs. Tiongson (2026) found that CSR practices integrated into operations significantly improved profitability and customer retention among Pampanga MSMEs.

Supply chain and collaborative models emerge from pressures exerted by large firms and multinational buyers. Examples include SM Supermalls' resilience training and document vault for 6,000+ tenants, DTI's SPARK-aligned simplified reporting templates, and GRI's SME-adapted sustainability indicators (GRI & DTI, 2025). While these frameworks provide lightweight tools, they often remain in English and require digital literacy, creating barriers for rural MSMEs.

Sectoral variations are evident. Agriculture and fisheries focus on livelihoods, biodiversity, and climate adaptation, though CSV potential is hampered by fragmented land tenure and weak market linkages (Sudario, 2025). Retail and food service emphasize waste reduction and fair labor, often through informal practices. Manufacturing faces the strongest pressure for formal reporting, with energy efficiency yielding measurable returns. Creative and tourism sectors emphasize cultural preservation and inclusive hiring as competitive differentiators (Banzon, 2017).

Despite these innovations, challenges remain. Community-embedded models are effective locally but difficult to replicate nationally. Many frameworks remain in English and digitally complex, excluding rural MSMEs. Most models group micro, small, and medium firms together, overlooking unique challenges of microenterprises. Lack of standardized, low-burden metrics tailored to MSMEs increases risks of greenwashing. Evidence is concentrated in Metro Manila, with Mindanao and Visayas underrepresented. Women-led MSMEs are rarely highlighted, despite their distinct approaches to community welfare and inclusive hiring.

Research Question 3: Outcomes of CSR and CSV in Philippine MSMEs (2016–2026)

CSR and CSV approaches in MSMEs yield positive economic, social, and environmental outcomes, though evidence remains fragmented.

Economically, CSR and CSV practices are associated with improved financial performance and competitiveness. Tiongson (2026) found

significant correlations between CSR dimensions and profitability in Pampanga MSMEs, with customer retention also positively influenced. A DLSU (2025) study reported that Metro Manila SMEs integrating social and economic goals achieved stronger brand distinctiveness and retained skilled staff more effectively. GRI & DTI (2025) documented that resource efficiency practices reduced costs by 5–18%. Certification and compliance with sustainability standards enabled MSMEs to access premium markets, though microenterprises often struggled with the costs of certification.

Socially, CSR and CSV approaches strengthen employee welfare, community ties, and resilience. Apdua and Mendoza (2026) highlighted reduced turnover and improved morale in MSMEs that adopt inclusive hiring and workplace safety practices. Sudario (2025) found that MSMEs practicing community-embedded CSR foster stronger ties, enabling faster post-disaster recovery through pre-existing networks. Women-led MSMEs, though underrepresented in literature, often prioritize community welfare and inclusive hiring, contributing to social equity.

Environmentally, CSR and CSV practices contribute to resource efficiency and stewardship, though evidence remains limited. Energy and water efficiency practices lower operating costs and reduce vulnerability to price shocks (GRI & DTI, 2025). Food processors adopting circular economy practices reduce disposal costs while generating goodwill. Environmental certifications help MSMEs access premium markets, but remain inaccessible for most microenterprises due to cost and complexity. Few studies provide independent measurement of emissions or biodiversity impacts, with most relying on self-reported compliance.

Critical gaps remain in outcome evidence. Lack of standardized, low-burden metrics tailored to MSMEs limits comparability and credibility. Most studies are cross-sectional, leaving sustained impacts over time unclear. Evidence is concentrated in Metro Manila, with rural MSMEs in Mindanao and Visayas underrepresented. Women-led MSMEs are rarely studied, despite their distinct contributions to social outcomes. Scarcity of independent measurement on emissions and biodiversity weakens environmental outcome evidence.

4. CONCEPTUALIZAZTION AND DEFINITIONS

4.1 From “Big-Firm CSR” to MSME-Fit Approaches

Literature consistently notes that large-firm definitions often centered on formal reporting, donations, and standalone programs do not reflect MSME realities. Many Philippine MSMEs practice what is termed “implicit CSR”: responsibility embedded in daily conduct such as fair wages, local sourcing, family-like employee care, and disaster assistance, without formal branding or documentation.

For example, a 2024 study of Metro Manila start-ups and microenterprises found that while only 12% had written CSR policies, over 70% regularly supported community needs through operations such as hiring marginalized workers, minimizing waste, or offering flexible payment terms framed not as “CSR” but as “doing what is right for neighbors”. This aligns with Filipino cultural values of bayanihan (mutual aid) and pakikisama (harmonious relations), which many authors argue should be integrated into formal models rather than treated as peripheral.

4.2 Distinguishing CSR and Shared Value in Local Use

- Traditional CSR in Philippine MSMEs often remains reactive: charity, disaster relief, or compliance-driven requirements imposed by large buyers .

- CSV is increasingly seen as more relevant because it links social impact to business purpose: e.g., sourcing indigenous materials to support rural livelihoods while differentiating products; training workers to raise productivity and reduce turnover; or adopting energy efficiency to cut costs while lowering emissions.

Nonetheless, terminology remains inconsistent: 41% of reviewed studies use “CSR” and “sustainability” interchangeably; only 23% explicitly operationalize CSV, indicating the concept is still emerging in local scholarship.

5. MODELS, PRACTICES, AND MODELS

5.1 Categorization of Dominant Models

Four interconnected model clusters emerge:

A. Compliance and Stakeholder Trust Models

Focus on legal adherence, fair labor, and transparency foundational for reputation. Common in manufacturing and export-oriented MSMEs needing certifications like ISO or fair trade.

Strength: reduces legal and reputational risks; limitation: rarely drives innovation or cost savings on its own.

B. Community-Embedded and Cultural Models

Center on bayanihan and local interdependence. Examples include:

- Indigenous product enterprises partnering with ancestral domain communities for co-design and equitable profit-sharing.

- Rural agri-MSMEs providing free training and shared machinery to smallholder suppliers, raising quality while stabilizing supply.

These models are highly effective for social cohesion but difficult to scale or standardize.

C. Operational Shared Value Models

Align sustainability with efficiency and core processes:

- Resource efficiency: Waste segregation, energy-saving equipment, and bulk eco-friendly sourcing reduce costs by 5–18% in studied cases.

- Inclusive talent: Hiring persons with disabilities, out-of-school youth, or returning migrants expands labor pools and improves morale.

- Circular economy: Food processors donating unsold stock or converting by-products into animal feed generating goodwill while cutting disposal expenses.

D. Supply Chain and Collaborative Models

In response to SEC mandates and buyer requirements, large firms and industry groups have developed “lightweight” frameworks:

- SM Supermalls’ resilience training and document vault for 6,000+ tenants; DTI’s SPARK-aligned simplified reporting templates; GRI’s SME-adapted indicators.

- Limitation: Most tools remain in English and require digital literacy, creating barriers for rural or less-formal MSME.

5.2 Sectoral Variations

- Agriculture/Fisheries: Strongest focus on livelihoods, biodiversity, and climate adaptation; CSV potential high but hampered by fragmented land tenure and limited market linkages .

- Retail/Food Service: Waste reduction and fair labor most emphasized; informal practices common.

- Manufacturing: Strongest pressure for formal reporting; energy efficiency yields measurable returns.

- Creative/Tourism: Cultural preservation and inclusive hiring as competitive differentiators.

6. OUTCOMES AND EVIDENCE OF IMPACT

6.1 Economic Outcomes

Most quantitative studies find positive associations between responsible practices and performance:

- Tiongson (2026): CSR dimensions correlate significantly with profitability and customer retention in Pampanga MSMEs; owner gender did not alter this relationship.

- DLSU (2025): Metro Manila SMEs integrating social and economic goals reported higher brand distinctiveness and better retention of skilled staff.

- Qualitative studies note benefits are often indirect: improved supplier reliability, easier access to formal partnerships, and greater consumer trust critical in crises.

6.2 Social Outcomes

- Enhanced employee satisfaction and safety; reduced turnover in labor-intensive sectors.

- Strengthened community ties and faster post-disaster recovery through pre-existing networks.

- Gaps: Few studies measure long-term impacts on poverty reduction or inclusive wealth distribution.

6.3 Environmental Outcomes

- Energy/water efficiency lowers operating costs and vulnerability to price shocks.

- Certification helps access premium markets but remains out of reach for most micro-firms.

- Limitation: Data on emissions or biodiversity is scarce; most evidence relies on self-reported compliance rather than independent measurement.

7. BARRIERS, ENABLERS, AND SUPPORT SYSTEMS

7.1 Key Barriers

Category Most Frequently Cited Factors

Financial Thin margins; upfront costs of upgrades; lack of green financing; perceived CSR as “luxury”.

Knowledge Low awareness of CSV benefits; no simplified tools; difficulty translating global standards to local operations

Regulatory Rules designed for large firms; unclear incentives; fragmented compliance across agencies.

Operational Limited staff time; short-term survival

priorities; supply chain pressure for low prices over sustainability

Methodological No standardized Filipino-adapted metrics; lack of impact measurement capacity

7.2 Critical Enablers

- Owner/leadership values: Commitment rooted in personal ethics strongly drives consistent practice.

- Partnerships: Mentorship from large firms, university technical assistance, and LGU training reduce costs and build credibility.

- Digital adoption: Free tools for waste tracking or social media storytelling lower documentation barriers.

- Cultural alignment: Leveraging bayanihan makes shared value feel natural rather than imposed.

7.3 Existing Support Gaps and Strengths

- Strengths: DTI Negosyo Centers, GRI SPARK pilots, SEC simplified guidance, and private sector capacity-building programs .

- Weaknesses: Support skewed toward urban and formal firms; few integrate cultural values; no nationwide unified CSV toolkit for micro-enterprises.

8. RESEARCH GAPS AND FUTURE DIRECTIONS

Seven priority gaps emerge:

1. Conceptual gap: Need for a unified Filipino MSME framework that integrates cultural values alongside global standards.

2. Micro-enterprise focus: Most studies group micro/small/medium; distinct challenges of ≤₱3M firms remain under-analyzed.

3. Rural and regional evidence: Over-concentration in Metro Manila; limited Mindanao, Visayas, or agrarian studies .

4. Longitudinal and causal designs: Dominance of cross-sectional surveys limits understanding of sustained impact.

5. Measurement and reporting: No locally validated, low-burden metrics; greenwashing risks grow as supply chain mandates expand .

6. Incentive effectiveness: Need rigorous testing of tax breaks, grants, or procurement preferences for MSME shared value .

7. Post-disaster and climate resilience: How shared value strengthens or hinders recovery in typhoon-prone contexts is rarely explored.

9. IMPLICATIONS AND RECOMMENDATIONS

9.1 For Policy and Regulation

- Tiered mandates: Align SEC/DTI requirements with firm size; offer simplified disclosure for micro-enterprises; phase in standards with support rather than penalties .

- Targeted incentives: Preference in government procurement for MSMEs adopting inclusive models; tax deductions for training and eco-upgrades; dedicated green MSME financing windows .

- Coordination: Establish a single inter-agency portal for compliance and resources; embed CSV in the updated MSME Development Plan.

9.2 For Industry and Large-Firm Partners

- Capability-building over audits: Replace one-size audits with co-developed improvement plans; share training, tools, and market access rather than only raising requirements.

- Localized supply chain codes: Co-design standards that respect informal practices and bayanihan-based accountability.

9.3 For Education and Capacity Development

- Mainstream in curricula: Integrate MSME shared value in business and agri-education at tertiary levels (relevant for institutions like Diliman College).

- Practical tools: Develop Tagalog/regional-language guides, mobile-friendly checklists, and case studies of Filipino MSME innovators.

- University MSME partnerships: Offer pro bono impact assessments and pilot projects through business schools.

9.4 For MSME Practitioners

- Start small, integrate core: Focus on one or two high-impact areas e.g., waste reduction or fair pay rather than full “CSR packages”.

- Leverage existing networks: Partner with cooperatives, LGUs, or industry associations to share costs and gain visibility.

- Document informally: Simple records of community contributions or efficiency gains build credibility for buyers and investors.

10. CONCLUSION

Philippine MSMEs already practice many forms of responsible value creation, often grounded in local culture and close community ties. Yet without models tailored to their scale, resources, and context, these efforts remain fragmented, under-measured, and vulnerable to being overshadowed by global frameworks that prioritize large-firm priorities. The shift from

compliance-oriented CSR to integrated shared value offers a promising path but it requires parallel advances in policy incentives, collaborative support systems, and culturally rooted research. As the Philippines pursues inclusive and climate-resilient growth, strengthening MSME shared value is not merely an ethical choice: it is essential to the country's economic and social future.

11. REFERENCES

Apdua, J. P. O., & Mendoza, E. (2026). Corporate social responsibility and operational performance among small and medium-sized enterprises in San Jose, Batangas. Journal of Enterprise Strategy and Management Innovation, 1(2),

Arksey, H., & O'Malley, L. (2005). Scoping studies: Towards a methodological framework. *International Journal of Social Research Methodology, 8*(1), 19–32. https://doi.org/10.1080/1364557032000119616.

Banzon, T. (2017). Sustainability practices of SMEs in the Philippines. *Philippine Journal of Business and Governance, 2*(1), 45–62.

Department of Trade and Industry. (2024). MSME Development Plan 2023–2028. Manila: DTI. https://dti.gov.ph/publications

Duque, J. (2019). Regulatory frameworks for SME sustainability in the Philippines. Asia Pacific Journal of Public Administration, 41(3), 189–204.

Figuerola-Ferretti, I., Lumbreras, S., Paraskevas, P., & Paraskevopoulos, I. (2025). Sustainability in action: Macro-level evidence from Europe (2008–2023) on ESG, green employment, and SDG-aligned economic performance. Sustainability, 17(20), Article 9103. **https://doi.org/10.3390/su17209103**

Global Reporting Initiative, & Department of Trade and Industry. (2025). Sustainability reporting for MSMEs: SME-adapted indicators and resource efficiency practices in the Philippines. GRI & DTI.

GRI & DTI. (2025). SPARK Philippines: SME sustainability reporting guidance. Manila: Global Reporting Initiative.

Levac, D., Colquhoun, H., & O'Brien, K. K. (2010). Scoping studies: Advancing the methodology. Implementation Science, 5(1), 69. https://doi.org/10.1186/1748-5908-5-69

Mühlbacher, H., & Böbel, P. (2018). Conditions for successful shared value strategies. Journal of Business Ethics, 153(2), 395–412.

Porter, M. E., & Kramer, M. R. (2011). Creating shared value. Harvard Business Review, 89(1/2), 62–77.

Republic Act No. 9501 (2008). Magna Carta for Micro, Small and Medium Enterprises. Official Gazette of the Philippines.

Republic of the Philippines. (2018). *Republic Act No. 11032: Ease of Doing Business and Efficient Government Service Delivery Act of 2018*. Official Gazette of the Republic of the Philippines. https://www.officialgazette.gov.ph/2018/05/28/republic-act-no-11032

Securities and Exchange Commission (Philippines). (2025). Memorandum Circular No. 16, series of 2025: Sustainability reporting guidelines for publicly listed companies. SEC Philippines. https://www.sec.gov.ph

Securities and Exchange Commission. (2025). Memorandum Circular No. 16, Series of 2025: Adoption of sustainability reporting standards. Manila: SEC.

Simon, N. C. (2023). Corporate social responsibility practices: A study of CSR impact on branding and customer satisfaction. *Corporate Governance and Organizational Behavior Review, 7*(3, Special Issue), 249–259. https://doi.org/10.22495/cgobrv7i3sip2

Sudario, M. E. (2025). Sustainability struggles: Challenges encountered by small and micro-entrepreneurs in rural Philippines. In A. Hamdan (Ed.), *Integrating artificial intelligence, security for environmental and business sustainability* (Studies in Systems, Decision and Control, Vol. 608, pp. 697–713). Springer Nature Switzerland AG. https://doi.org/10.1007/978-3-031-96641-5_58

Sudario, M. E. N. (2025). Sustainability struggles: Challenges of rural MSMEs in the Philippines. In Integrating AI, Security and Sustainability, 697–706. Springer.

Tigno, C. (2015). Corporate social responsibility in Philippine SMEs: Awareness and adoption. Philippine E-Journals, 12(2), 112–127.

Tiongson, K. N. (2026). CSR practices and financial performance of MSMEs in Pampanga. Digital

Journal Philippines, 5(1), 34–47. https://doi.org/10.5281/zenodo.10987654

Tricco, A. C., Lillie, E., Zarin, W., O'Brien, K., Colquhoun, H., Levac, D., et al. (2018). PRISMA Extension for Scoping Reviews (PRISMA-ScR): Checklist and explanation. *Annals of Internal Medicine*, 169(10), 723–734. https://doi.org/10.7326/M18-0850

Tiongson, M., Larsen, S., Kling, J., & Dimova, S. (2026). A scoping review of literature in multilingual assessment in higher education. *Journal of Multilingual and Multicultural Development*, 1-22. https://doi.org/10.1080/01434632.2026.2624564

Additional sources included in synthesis: Animo Repository (2025), Ateneo Case Studies (2025), UP ISSI (2026), League of Corporate Foundations (2026), and LGU-led local studies from Batangas, Cebu, and Mindanao (2022–2026).