

This paper examines whether strategic orientation toward corporate social responsibility (CSR) is instrumental in shaping small firms' social responsibility practices leading to their enhanced financial performance and reputation. Data were collected from 182 small businesses operating in Malaysia based on random sampling technique and analyzed using Partial Least Squares Structural Equation Modeling. Analysis of the findings confirm that small firms' long-term strategic approach toward CSR is critical in driving their responsible practices toward environment, customer, community, employees, and suppliers which in turn impact small firms' financial performance and better reputation building. These findings suggest that customers' and employees' interests are strategic imperatives that small firms should address in enhancing their financial performance and building better reputation in the community. These findings have important implications for small firms' strategic policy posture which are highlighted in the paper. The paper also identifies the possible limits of the research and suggests avenues for future studies.

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