

# Occupational health and safety in small businesses: The rationale behind compliance

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## Abstract

Occupational health and safety (OHS), as a fundamental human right, forms the basis of the obligation of employers to employees, requiring employers to do what is right. Responsible management practices encompass cognisance of sustainability, responsibility as well as legal, financial and moral aspects related to OHS compliance. As point of departure, an overview of core OHS criteria for small businesses is provided, with reference to awareness of these criteria in the G20 countries. This article utilises quantitative and qualitative data analysis to examine the reasons why small business owners/managers comply with occupational health and safety directives, such as the Occupational Health and Safety Act (OHS Act) and the Compensation for Occupational Injuries and Diseases Act (COIDA) in South Africa, determine if such reasons for compliance culminate in actual compliance, and determine the perceived effect of direct and indirect costs of OHS incidents. A total of 350 small business owners/managers took part in this study. The findings indicate that whilst small business owners/managers realise the rationale behind OHS compliance in terms of moral, legal and financial components, moral aspects related to OHS compliance are deemed most important. Small business owners/managers thus seem to realise the importance of OHS compliance. However, when it comes to adhering to their responsibility in terms of general safety regulations of the OHS Act and registration with the Compensation Fund as specified in the COIDA (as examples of actual compliance), small business owners/managers' compliance does not reflect such realisation. A model to enhance OHS standards in small businesses, encompassing legal, moral and financial rationales, is proposed.

# 1. Introduction

The obligation that employers have towards employees has been recognised for many years and is evidenced by society pressing for reasonably safe workplaces (Heinrich, 1959:43; Kasperczyk, 2010:51; Duluth, 2013:22; Louw, 2020b:380-382). Occupational health and safety (OHS) practices, beyond mere legal compliance and financial considerations, include the moral rationale related to society as a whole and are increasingly being highlighted (London, Tangwa, Matchaba-Hove, Mkhize, Nwabueze, Nyika & Westerholm, 2014:49; Wang, Mei, Liu & Zhang, 2018:1; Esterhuyzen, 2019:233). OHS is a fundamental human right of employees and should therefore be recognised in all business activities (Dinerstein, 2014:1054; Tshoose, 2014:280).

Legislation in most countries provides for OHS directives, with developing countries such as South Africa not being excluded. Section 24(a) of the Constitution of the Republic of South Africa (RSA, 1996) unequivocally states that everyone has the right to an environment that is not detrimental to health or well-being (thus including the workplace). The Occupational Health and Safety Act No. 85 of 1993 as amended by the Occupational Health and Safety Act No. 181 of 1993 (OHS Act) is aimed at providing for the health and safety of persons at work as well as for the protection of others against hazards to health and safety that might arise out of the activities of the business (RSA, 1993). However, precarious employment agreements are often relevant to small businesses in South Africa, resulting in employment conditions not being conducive to the safety of employees, their families or the surrounding communities (Benach, Vives, Amable, Vanroelen, Tarafa & Muntaner, 2014:230). OHS has been identified as one of the operational mechanisms that can be utilised in the management of small businesses (Robinson & Jonker, 2017:78) with the organisational context being recognised as a direct influencer of behaviour (Constantinescu & Kaptein, 2019b:122).

## 2. International and national OHS context

OHS guidelines and practices apply to businesses of all sizes throughout the world. To practically assist small businesses with OHS, awareness should be benchmarked against international constituencies. The Group of Twenty (G20) countries, as forum for international economic cooperation (G20, 2013:2), provides a relevant backdrop for contextualisation of OHS practices as highlighted in its mandate regarding safer and healthier workplaces (G20, 2014a:7). The G20, through its collaboration with international organisations such as the International Labour Organisation (ILO), World Health Organization (WHO) and the International Monetary Fund (IMF), contributes to OHS requirements (G20, 2014b:1) that are applicable to OHS compliance in small businesses. Even though it is acknowledged that OHS laws and regulations differ between countries, the global principle of protecting employees in workplaces remain constant (Doumbia, 2015:4; Mashwama, Aigbavboa & Thwala, 2018:68). Therefore, basic OHS requirements applicable to small businesses were used to serve the purpose of benchmarking awareness in the G20 countries. These core OHS criteria were identified,

following a long-term inquiry, by the National Occupational Safety and Health Committee (NOSHC) of the Royal Society for the Prevention of Accidents (RoSPA). RoSPA, as a registered charity aimed specifically at accident prevention in the United Kingdom (UK) and worldwide, has been in operation for more than 100 years (RoSPA, 2015a:1). The identified core OHS criteria, as a joint statement of RoSPA and NOSHC, for small businesses comprise (RoSPA, 2015b:1-3): health and safety policy and organisation; ensuring health and safety measures; risk assessment (and safe systems of work); access to competent advice; training and information; individual qualifications and experience; workforce involvement; contracting procedures (i.e., using contractors); cooperating and coordinating with others; accident and near-hit reporting and investigation; first aid and emergency measures; and monitoring, checking and reviewing performance. The awareness of all member countries of the G20 (Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Mexico, Russia, Saudi Arabia, South Africa, Turkey, United Kingdom, United States and the European Union) regarding the core OHS criteria have been determined, thus confirming agreement on OHS focus and allowing for benchmarking against world's best practices and consistent OHS innovation in small businesses (Esterhuyzen, 2017:115).

Procedures aimed at ensuring OHS, or when applicable, OHS certification, are indicated as important constructs regarding the social dimension and sustainability practices of small businesses (Cantele & Zardini, 2018). South Africa is a full member of the International Organisation for Standardisation (ISO), with the South African Bureau of Standards (SABS) being the recognised national institution tasked with the development, maintenance and promotion of South African National Standards (SANS) in line with international standards (SABS, 2015:9,13). Standards are aimed at protecting humans, property and the environment against all hazards, including safety hazards. SANS 14001 (or ISO 14001 as international standard) specifically provides a framework aimed at the enhancement of business performance and corporate responsibility (Hasan & Chan, 2014:2). In addition, SANS 45001 (or ISO 45001 as international standard) focuses on OHS managements systems and provides for systematic process thinking to enhance OHS compliance (Karanikas, Weber, Bruschi & Brown, 2022:105674). Even though it is advisable that small businesses owners/managers take note of international and national standards regarding OHS, South African small businesses do not always have the resources required to do so (Hasan & Chan, 2014:4,10; Thaba, Mbohwa & Pradhan, 2015:3). However, small business could benefit from the correct application of such standards, as it could assist in reducing the regulatory burden associated with OHS, as well as the costs associated with OHS incidents (SABS, 2015:5). Small business owners/managers should be encouraged to pursue and implement the relevant standards, as such endeavours express the societal legitimacy of the small business, signal social acceptance, and indicate knowledge regarding the impact of OHS incidents (Legg, Olsen, Laird & Hasle, 2015:192).

### 3. Small business sustainability

Businesses of all sizes are experiencing increasing pressure to be responsive and accountable through the implementation of sustainability practices, with sustainability being regarded as the primary moral and economic imperative of the 21st century (Price Waterhouse Coopers [PWC], 2009:1; Louw, 2020a:77). South African legislation emphasises sustainability in businesses, aimed at enhancing economic growth (Morrison-Saunders & Retief, 2012:34) whilst taking cognisance of people and their needs (Wildlife and Environment Society of South Africa [WESSA], n.d.:1). Even though OHS has not always been specifically mentioned as part of business sustainability, increased focus on environmental, social and economic considerations as components of sustainability encompass OHS as an integral part (Buchholtz & Carroll, 2012:57; Louw, 2020a:83; 2020b:393). However, OHS has been catapulted to the forefront of sustainability considerations due to the 2020 Covid-19 global pandemic having led to a restriction of all non-essential economic activities and a substantial impact on worldwide economies, thus requiring preventive OHS practices to allow for economic reactivation whilst preventing further outbreaks (Gallardo, De Arroyabe & Arranz, 2020:1-2).

Small businesses are not exempt from sustainability practices and associated OHS directives. The National Small Business Amendment Act No. 29 of 2004 (Republic of South Africa [RSA], 2004:3-4) defines small businesses in terms of both qualitative (such as the structure of ownership and distinctness of the business enterprise) and quantitative criteria (such as number of employees and annual turnover). For this study, small businesses with an annual turnover of less than R10 million and fewer than 50 employees were included, based on previous findings indicating that small businesses seldom achieve excessive turnovers and employment (Arocena & Nuñez (2010:398). Owners (who own, control and operate the small business) and managers (who plan, organise, lead and control employees to achieve business objectives) of small businesses were included in this study. Small business owners/managers have been identified as a determining factor in terms of the sustainability practices of the small business (Oosthuizen, 2014:85; Robbins, 2001:2-3). Coercive isomorphic pressures, including laws and regulations as well as societal requirements, are forcing South African small businesses to conform to expected sustainability practices in terms of the economic (such as reduction of operating costs, productivity and training), environmental (such as waste, pollution and renewable resources), as well as social (including employee motivation and management) dimensions of sustainability (Masocha & Fatoki, 2018:3-6). The collective actions of a small business owner/manager play a crucial role in the improvement of sustainability practices of such small businesses (Del Giudice, Khan, De Silva, Scuotto, Caputo & Carayannis, 2017:1396). The reputation of the business and the organisational commitment to sustainable business practices are of vital importance for the development and survival of small businesses (Cantele & Zardini, 2018:166-167, 174). The occurrence of OHS incidents in the workplace leads to a presupposition that the employer does not hold the safety of employees in high regard, thus requiring small businesses owners/managers to realise the importance of acting in a socially responsible way to enhance sustainability (Goetsch, 2014a:603). In addition to extrinsic motivations (such as legislative directives, financial

aspects and societal expectations), intrinsic motivations (such as moral rationale) allow for enhanced sustainable business performance (Constantinescu & Kaptein, 2019b:119).

The competitiveness of small businesses should be balanced against the promotion and protection of the basic rights of employees, including the provision of protection to vulnerable employees (Compensation Fund, 2018:18). Small business owners/managers play a vital role in ensuring that the moral aspect (in addition to the legal and financial aspects) of OHS is included in the setting, implementation and maintenance of effective safety-management programmes aimed at ensuring optimum OHS. Unethical OHS business practices should therefore be avoided to enhance the reputation of the small business, in turn leading to enhanced sustainability (Louw, 2020b:398, 404).

#### 4. Beyond legal compliance

Traditionally, OHS has been indicated as a stand-alone compliance discipline, but the modern systems thinking perspective requires safety management to transcend various disciplines and requires managers to expand their knowledge of OHS. Connecting with people and communicating a common OHS purpose to motivate people to achieve OHS goals and objectives are vital skills required from managers in any workplace (Safeopedia, 2020). Society expects businesses to be ethical in their conduct, thus staying clear of questionable practices and doing what is deemed as right, fair and just. Such expectations thus go over and above legal requirements (Buchholtz & Carroll, 2012:37; Marín, Rubio & De Maya, 2012:365). A business engaging in socially responsible conduct is deemed to be a business that is doing well whilst doing good (Hategan, Sirghi, Curea-Pitorac & Hategan, 2018:10), thus taking cognisance of doing well in terms of legal and financial indicators whilst doing good in terms of corporate social responsibility (which includes OHS). Moral leadership thus encompasses doing what needs to be done out of a sense of duty towards employees, society and other stakeholders through taking cognisance of basic human rights (Legg, Battisti, Harris, Laird, Lamm, Massey & Olsen, 2009:15; Constantinescu & Kaptein, 2019a:12,14). Leaders (small business managers/owners in this instance) play the most important role in creating a safety culture in any business. Leadership in OHS requires more than doing things because they must be done; it requires doing the right thing and embracing OHS as a core value of the business (Sharman & Hackitt, 2020).

OHS is one of the aspects deemed to be of utmost importance in developing countries, such as South Africa, to enable businesses to have a positive effect on its surrounding community (Maamoun, 2013:8). South African legislation places emphasis on both the financial and social sustainability of businesses and economic growth, with people and their needs being of vital importance in sustainable development (Morrison-Saunders & Retief, 2012:34; Wildlife and Environment Society of South Africa [WESSA], n.d.:1).

Even though OHS compliance might result in an initial increase in costs, this cannot be used as an excuse for non-compliance. Employers should value their employees and not compromise on their safety in striving for business sustainability (London et al., 2014:51).

In fact, employee safety and health are not debatable and increase productivity, performance and business image whilst reducing incidents and accidents and the associated lost time spent on injuries as well as property loss (Doumbia, 2015:4; Mashwama, Aigbavboa & Thwala, 2018:68). Despite the high emphasis on legal compliance in terms of the OHS Act, South African small business owners/managers do seem to consider financial and moral reasons for compliance.

It is important to note that the OHS policy of any business, including small businesses, demonstrates the morals, values, aims and ideology of the owner/manager of such a business. (European Network for Workplace Health Promotion [ENWHP], 2001:10; Cambra-Fierro, Hart & Polo-Redondo, 2008:652). Moreover, small businesses should follow an integrated approach to ensure that OHS forms the basis of all other business operations (Mohammad, Osman, Yusuff, Masood, Yahya & Jalil, 2013:897; Nuñez & Villaneuva, 2011:58). The moral dimension of practice encourages good and acceptable behaviour, which should be embedded in the strategic processes of small businesses (Tsoukas, 2018:323-324), also regarding OHS practices and associated legal, moral and financial responsibility. The importance of an OHS compliance culture, the acknowledgement and involvement of stakeholders, continual improvement, as well as synergy between OHS and other business components, should therefore be recognised by small business owners with the view to enhance business sustainability (Rebelo, Santos & Silva, 2014:373).

## 5. Cost of OHS incidents in the workplace

Small businesses are, in essence, deemed to be resource-restrained entities, with small business owners first focusing on costs before turning to profits. While small businesses have small safety margins, the margins for error are large (Clarke, 2010:61-62) and research indicates high accident risks in small businesses (Hasle & Limborg, 2005:7). OHS incidents can lead to substantial financial and other losses, including the loss of many economically active workers. According to the South African Compensation Fund (2016:19-20) and Churchyard (2014:1), such incidents (in general) lead to a loss of around 5% of the gross national product (GNP) of South Africa. Despite efforts by government and the private sector to curb OHS incidents in the workplace, there are still unacceptably high levels of OHS incidents in South African workplaces. The 2017/2018 financial year saw 179 689 claims for OHS incidents being reported, with resultant benefit pay-outs amounting to R3.6 billion (Compensation Fund, 2018:8). OHS incidents have a demoralising effect on employees, their families, as well as the surrounding community (Nuñez & Villaneuva, 2011:56). Moreover, they lower employee morale, increase worker compensation costs, increase employee turnover, and lower productivity (Kasperczyk, 2010:51). The importance of support to small businesses aimed at reducing costs due to OHS incidents is recognised through policies such as the small and medium enterprise (SME) policy of the Institute of Occupational Safety and Health (IOSH) (2015:1). Small businesses should thus be assisted with cost-effective preventive measures, that are practically applicable, to curb OHS incidents in small businesses (Hasle & Limborg, 2005:9).

Even though zero accidents are the ideal situation, this is an unrealistic expectation with many accidents continuing to take place resulting in direct and indirect costs. Even though it is not possible to fix all at once, something can be done immediately, as even focusing on being one percent safer can make a huge difference. Incremental progress and marginal gains are the preferred methods for sustainable OHS performance improvement (One Percent Safer, 2020).

## 6. Legal, financial and moral rationales for OHS compliance

Three interdependent components are relevant to OHS in small businesses. In the first place, legal compliance in terms of the relevant OHS legal requirements and prescriptions is aimed at ensuring that requisite safety considerations are enacted in the workplace to ensure the workers are protected from harm (Goetsch, 2014b:131). The second component comprises the financial decisions that are inevitably interwoven with meeting OHS requirements and prescriptions, as well as costs related to OHS incidents (Valsamakias, Vivian & Du Toit, 1992:245; Hart, 2015:1). The financial repercussions for OHS incidents are divided into direct and indirect costs. Direct costs comprise costs in terms of money laid out for medical treatment, repair or replacement of equipment, damage to facilities, and compensation claims by employees or their families, related to loss of income, to name but a few. Indirect costs are related to damage to the image of the business and disrepute, amongst others (Goetch, 2014b:19, 27). The third component comprises the moral aspects related to OHS, with emphasis on both the increased scrutiny of business practices and the effect of such practices on society (Buchholtz & Carroll, 2012:29), as well as the desired behaviour of employees (Valentine, Hanson & Fleischman, 2018:669) which is based on internal safety locus of control and safety self-efficacy as mediators and playing a fundamental role in the prevention of OHS injuries and accidents (Nykänen, Salmela-Aro, Tolvanen & Vuori, 2019:330). OHS compliance should thus include both moral and financial rationale, and not focus only on the fear of possible repercussions associated with legal non-compliance. London et al. (2014:50) maintain that moral convictions should guide the OHS actions of small business owners/managers, not only legal directives and financial constraints.

## 7. Compensation Fund

The South African Compensation Fund is an entity of the Department of Labour that plays a crucial role in the provision of a social safety net to employees in the event of OHS incidents in the workplace. The Constitution of the Republic of South Africa as well as the Compensation for Occupational Injuries and Diseases Act (COIDA) no 130 of 1992 (as amended by Act 61 of 1997) provides the mandate for the Compensation Fund (RSA, 1997; Compensation Fund, 2018:8). The Compensation Fund provides for employee needs in case of OHS incidents, thus placing a moral obligation (in conjunction with the legal and financial obligation) on small business owners/managers to ensure that their

businesses are registered with the Compensation Fund. Any business with one or more employees should be registered with the Compensation Fund, with such registration demonstrating an acceptance of the legal, financial and moral responsibility of a small business to provide for employee needs should an OHS incident occur. Registration with the Compensation Fund was used as an example of ascertaining actual compliance of small business owners/managers with OHS directives.

## 8. Research method

The South African OHS Act provides the legal directive regarding OHS compliance but does not directly address the financial or moral rationale behind OHS compliance. Therefore, the aim of this research was to determine the rationale behind compliance to OHS directives (the OHS Act, in particular) in small businesses in South Africa, to determine if such reasons for compliance culminate in actual compliance (using the Compensation Fund as example), and to determine the perceived effect of direct and indirect costs of OHS incidents. The positivism research philosophy was applied to this study as a structured methodology was used to present a replica of an end-product describing specific elements of the phenomena (Cooper & Schindler, 2011:139; Saunders et al., 2012:678). The drawing of conclusions from the general to the specific based on a deductive research approach (Saunders et al., 2012:144) was followed. A homogeneous purposive sampling technique (to ensure maximum similarity between respondents) was used to select the sample for this study, with this non-probability sample (unknown probability of selection to participate) being extended through snowballing (obtaining subsequent respondents from information provided by initial respondents) and referral techniques to reach the required sample size (Saunders et al., 2012:4; Devlin, 2018:60). Non-probability sampling was used due to limited population information, thus limiting accurate calculation of the population (Rea & Parker, 2014:177). No literature record with data specifically on small businesses within the set parameters could be found, thus limiting the accuracy of the population size.

A total of 350 small business owners/managers in the Gauteng, Western Cape, and KwaZulu-Natal provinces, as these provinces host the most active businesses (81.8% of active businesses) in South Africa (CIPC, 2013:3), took part in this study. Data collection took place between October 2015 and March 2016. Table 1 below indicates the breakdown of the sample used for this study.

**Table 1: Breakdown of sample**

Province	Population – number of active businesses	Population %	Sample
Gauteng	607 120	61.7	215
Western Cape	203 112	20.7	73
KwaZulu-Natal	173 101	17.6	62
<b>Total</b>	<b>983 333</b>	<b>100.0</b>	<b>350</b>

*Source: Adapted from CIPC (2013:3); Esterhuyzen (2017:32)*

Respondents all adhered to the eligibility criteria (being the owner/manager, having an annual turnover of less than R10 million, having fewer than 50 employees, and being in the provinces indicated in Table 1) to participate in the study. Most (187) of the respondents indicated employee numbers of 1 to 5 employees, 84 reported employee numbers from six to ten, 40 from 11 to 15, and 39 from 16 to 49. It is important to note that the OHS Act does not differentiate between part-time or full-time workers, and no distinction was therefore made in this study.

Economic sectors identified by the National Treasury, the South African Revenue Service and the Standard Industrial Classification (SIC) of economic activities were used to allow for distinction in terms of the primary sector in which the businesses operated (National Treasury & SARS, 2012:54; Statistics South Africa, 2012:26). Table 2 provides a breakdown of the responses received.

**Table 2: Primary economic sectors of small businesses**

Primary economic sectors	Total sample	
	n	%
Wholesale and retail	106	30.3
Repair and maintenance services	96	27.4
Manufacturing	57	16.3
Other (such as agriculture, education, tourism, recreation and pharmacy)	22	6.3
Construction	20	5.7
Accommodation, restaurants, catering and conference	20	5.7
Business services – other	10	2.9
Community, social and personal services – professional	6	1.7
Financial intermediation and insurance	5	1.4
Transport, storage and communication	3	0.9
Community, social and personal services – other	3	0.9
Business services – professional	2	0.6
<b>Total (n)</b>	<b>350</b>	<b>100.0</b>

*Source: Adapted from National Treasury & SARS (2012:54); Statistics South Africa (2012:26); Esterhuyzen (2017:191)*

The results presented in this article emerged out of three questions posed to the respondents. Firstly, an open-ended question was used to determine the reasons deemed important by the small business owners/managers regarding compliance with the OHS Act. The reasons provided regarding the importance of OHS compliance were qualitatively analysed. In addition, small business owners/managers were requested to indicate their actual compliance with general safety regulations (of the OHS Act) and registration with the Compensation Fund as part of their responsibility towards OHS in the workplace. These responses were quantitatively analysed to determine levels of actual compliance. Furthermore, small business owners/managers were required to rate (on a Likert scale) the effect of an OHS incident on the small business in terms of its direct and indirect costs.

Data analysis was conducted through the statistical software programme IBM Statistical Package for the Social Science (IBM SPSS), Version 23 as well as ATLAS.ti (Version 9.1) for the quantitative and qualitative analyses respectively. The data set is stored on password-protected computers and all people involved with the gathering, capturing and analysis of data were required to sign a confidentiality agreement.

## 9. Results and discussion

The data analysis allowed insight into the reasons why participating small businesses complied with the OHS Act. These reasons were analysed and categorised in accordance with the foci of the reasons upheld. Guidelines used for the categorisation (legal, financial, and moral components) of the reasons provided comprised: reasons linked to a specific category were plotted in such category; main words in each statement were used as basis for categorisation; categorisation occurred based on exclusion; and overlapping was eliminated as far as possible. The responses received from the 350 respondents were captured on ATLAS.ti (Version 9.1). Thematic content analysis was applied to these responses with a view to identify themes and patterns to recognise beliefs of respondents (Lune & Berg, 2017:182; Saunders, Lewis & Thornhill, 2016:579). Figure 1 below graphically illustrates the rationale behind compliance in small businesses based on these responses. Health and safety of workers and provision of a safe workplace (moral rationale) seem to represent the most important reasons for complying with the OHS Act, followed by compliance being a compulsory legal requirement (legal rationale), and various financial rationales (such as protection against claims and compensation).

Visual representations of word frequencies are indicated through word clouds, with the font size correlating with frequency, thus representing frequently occurring words more prominently (Atenstaedt, 2017:231; Ertug, Gruber, Nyberg & Steensma, 2018:1613; Friese, 2018:17). Figure 2 below presents the word cloud (using ATLAS.ti) obtained by using all the responses received from respondents.

The analysis illustrated in Figure 2, supports the thematic content analysis depicted in Figure 1 below, indicating that small business owners/managers deem OHS compliance as more than a legal responsibility, with moral and financial rationales behind compliance being clearly recognised. Phrases to support this deduction include *employee safety, protect, prevent, safe, environment* (moral rationale); *law, compulsory, legal* (legal rationale); *claims, liability, loss* (financial rationale).

Despite small business owners/managers indicating moral, financial and legal rationale for compliance, the incident rates in South Africa do not seem indicative of these intentions to comply. To determine actual compliance with legal directives, participants were requested to indicate their actual compliance in terms of general safety regulations of the OHS Act as well as registration with the Compensation Fund in terms of the COIDA. Small business owners/managers indicated their adherence to this responsibility as indicated in Table 3 and Figure 3 below.

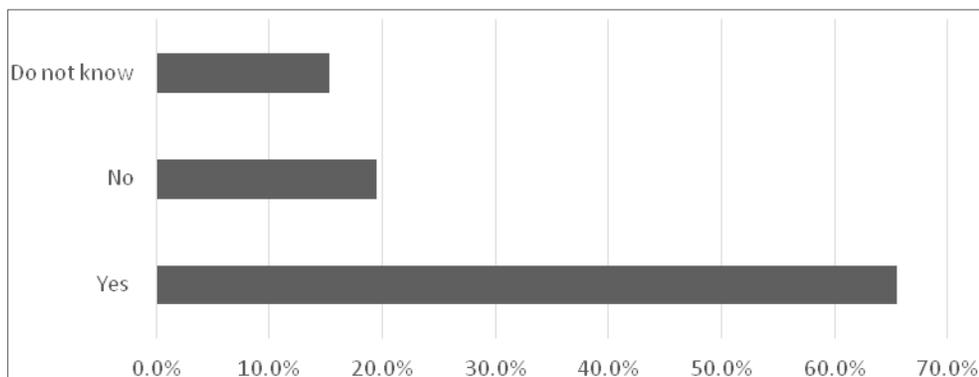


**Table 3: Rating of actual compliance with general safety regulations in terms of the OHS Act**

General safety regulations	1		2		3		4		5		Total		Average
	Do not comply at all		Partially comply		Fully comply		Not applicable		Do not know				
	n	%	n	%	n	%	n	%	n	%	n	%	
Personal safety equipment should be supplied if necessary	5	1.4	49	14	263	75.2	26	7.4	7	2	350	100	2.8
Intoxicated persons should not be permitted at the workplace	9	2.6	21	6	294	84	19	5.4	7	2	350	100	2.9
Display appropriate symbols and signs	18	5.1	70	20	232	66.3	20	5.7	10	2.9	350	100	2.7
Do not permit persons in dangerous premises	8	2.3	37	10.6	260	74.3	34	9.7	11	3.1	350	100	2.8
First aid emergency equipment and procedures must be in place with minimum contents of first aid box	22	6.3	54	15.4	247	70.6	16	4.6	11	3.1	350	100	2.7
<b>Average weight</b>		<b>3.5</b>		<b>13.2</b>		<b>74.1</b>		<b>6.6</b>		<b>2.6</b>		<b>100</b>	

*Source: Adapted from Esterhuyzen (2017:248)*

Despite recognising moral, financial and legal reasons for compliance, the findings in Table 3 indicate actual compliance (excluding responses of ‘not applicable’ and ‘do not know’) on 2.7 to 2.9 out of 3.0 (full compliance). Average compliance for ‘Personal safety equipment should be supplied if necessary’ is indicated as being 2.8; ‘Intoxicated persons should not be permitted at the workplace’ at 2.9; ‘Display appropriate symbols and signs’ at 2.7; ‘Do not permit persons in dangerous premises’ as 2.8; and ‘First aid emergency equipment and procedures must be in place with minimum contents of first aid box’ at 2.7. This indicates that the compliance with general safety regulations in the OHS Act is not at the optimal level of 100% compliance. Full compliance should be reached if small business owners/managers truly take cognisance of the rationale behind compliance as indicated in their responses. This is vital to ensure that small business owners/managers do everything in their power to address the unacceptable levels of OHS incidents in South African workplaces. Truly recognising the moral, legal and financial rationale as the rationales behind compliance should motivate small business owners/managers to comply more rigorously with all OHS legislative requirements and directives, thus reducing workplace incidents and accidents.



**Figure 3: Small businesses registered with the Compensation Fund**

*Source: Adapted from Esterhuyzen (2017:202)*

As a further example of actual compliance with regulatory requirements, findings (as depicted in Figure 3) revealed that only 66% of the small businesses were registered with the South African Compensation Fund, with 19% of small businesses not being registered, and another 15% of the small business owners/managers indicating that they did not know or were not sure. Even though 74.1% of small business owners/managers indicate compliance, only 66% of these businesses comply with the legally required Compensation Fund registration. This implies that should an OHS incident occur in these businesses, the employees of the businesses that are not registered will not be beneficiaries of the necessary pay-outs from the Compensation Fund regarding medical expenses, rehabilitation and re-integration into the workplace. Such lack of registration implies that small business owners/managers do not fully accept the legal, moral and financial responsibility to provide for the needs of employees should an OHS incident occur. It is of vital importance that small business owners/managers be enlightened as to the legal, moral and financial necessity associated with OHS compliance, including registration with the Compensation Fund.

Small business owners/managers were required to rate the effect (on a scale of 1–5) of OHS incidents on the small business in terms of the direct and indirect costs of OHS incidents, summarised in Table 4. Most small business owners/managers indicated that OHS incidents have an effect in terms of direct and indirect costs, with time lost or wasted being indicated as having the greatest effect.

**Table 4: Perceived effect of OHS incidents on small businesses**

Effects of incidents on OHS aspects		1		2		3		4		5		Total		Average weight
		No effect		Minor effect		Moderate effect		Major effect		Do not know				
		n	%	n	%	n	%	n	%	n	%	n	%	
Direct costs	Medical expenses	61	17.4	72	20.6	85	24.3	49	14	83	23.7	350	100	2.4
	Worker compensation	70	20	69	19.7	74	21.2	49	14	88	25.1	350	100	2.4
	Loss of production or sales	55	15.5	67	19.1	88	25.1	73	20.9	67	19.4	350	100	2.6
	Insurance costs	79	22.6	71	20.3	74	21.1	36	10.3	90	25.7	350	100	2.3
	Damage to equipment	55	15.7	82	23.4	71	20.3	62	17.7	80	22.9	350	100	2.5
	Time lost or wasted	35	10	68	19.4	79	22.6	93	26.6	75	21.4	350	100	2.8
	Re-training of employees	59	6.9	87	24.9	65	18.5	61	17.4	78	22.3	350	100	2.5
Indirect costs	Social effect	75	21.4	102	29.1	56	16	30	8.6	87	24.9	350	100	2.2
	Reputation of the business	85	24.3	59	16.9	68	19.4	61	17.4	77	22	350	100	2.4
<b>Total</b>	<b>Average weight (%)</b>		<b>18.2</b>		<b>21.5</b>		<b>21</b>		<b>16.3</b>		<b>23</b>		<b>100</b>	

Source: Esterhuyzen (2017:199-200)

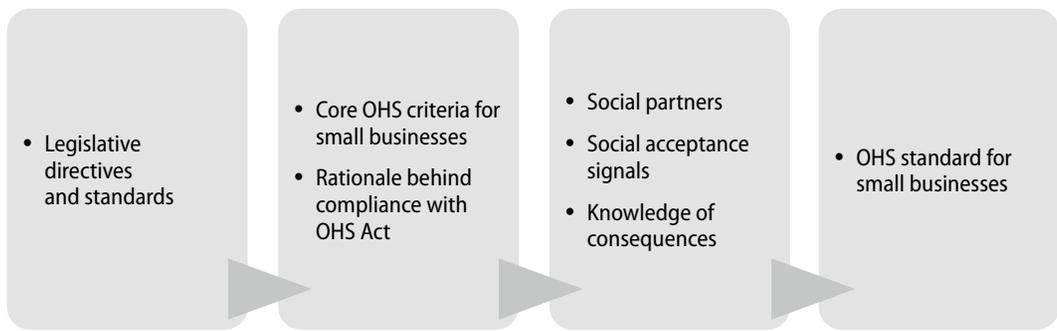
The results of the perceived effect of direct and indirect costs are concerning, as small business owners/managers do not seem to fully recognise the potential impact of OHS incidents. As previously indicated, the fact that small businesses are often resource-restrained may indicate that small businesses might not survive the impact of the costs should an OHS incident occur, thus reducing business sustainability. Registration with the Compensation Fund to curb the potential financial and other repercussions of OHS incidents is therefore of great importance for small businesses.

## 10. Managerial implications

OHS compliance in small businesses, as part of responsible management, should encompass moral, legal as well as financial rationale aimed at sustainability and corporate social responsibility. Small business owners/managers should realise that OHS compliance must focus on doing the right thing, taking cognisance that laws might be wrong or insufficient and thus immoral. Small business owners/managers should thus clearly recognise that OHS encompasses more than mere legal compliance and transcend into doing good in terms of employees, society and the business itself. Socially responsible leadership is important for creating and sustaining a positive OHS climate within a business (Taştan & Davoudi, 2019:275), which should be used to enhance OHS compliance. Small business owners/managers have a moral, financial and legal obligation to ensure that OHS is managed at organisational level to allow for systemic and preventive approaches to managing OHS (Kasperczyk, 2010:69). The legal and financial aspects related to OHS non-compliance might be more detrimental for small businesses (Cunningham & Sinclair, 2015:213), therefore small business owners/

managers must clearly note the moral considerations associated with OHS compliance. Moral considerations affect business performance, promote business reputation and image, stimulate a sense of belonging, and ensure compliance with legal requirements (Caserio & Napoli, 2017:5).

Small businesses are numerous, geographically dispersed and diverse by nature. Therefore, it is generally a challenge to reach small businesses with OHS interventions. To address such a challenge, it is suggested that a high standard for acceptable working environments be communicated, and support systems be put in place (Legg et al., 2015:192). OHS intervention programmes are embedded in social systems, with such programmes being changed in accordance with feedback received from social stakeholders (Olsen & Hasle, 2015:242-252). Figure 4 below indicates a model (based on a colloquial approach), with specific reference to the legal, moral and financial components of OHS that can be used to guide small businesses towards acceptable OHS standards.



**Figure 4: Acceptable OHS standard for small businesses**

*Source: Adapted from Legg et al. (2015:192)*

Small business owners/managers should ensure that relevant directives and standards are identified as applicable to their small businesses. Thereafter, an investigation of the stance of OHS (in terms of the core OHS criteria for small businesses) in the small business should be conducted and legal, moral and financial responsibilities in terms of OHS clarified. Social partners (as part of a cooperative relationship for the mutual benefit of all parties concerned) should be identified, social acceptance signals determined (indicating acceptance of OHS practices of the small business), and knowledge of the consequences (direct and indirect costs) of OHS incidents be gathered and disseminated. The societal legitimacy of OHS practices in the small business should be implemented by the small business owner/manager. Feedback regarding acceptance of OHS efforts must be considered, and possible changes or suggestions implemented where applicable. The knowledge of small business owners/managers regarding the consequences of OHS incidents should be enhanced and OHS standards set for the specific small business. Incorporating OHS intervention strategies with business strategies can assist in enhancing OHS compliance as well as in producing positive social outcomes, rather than focusing on the negative aspects of OHS incidents (Kasperczyk, 2010:53).

## 11. Conclusion

OHS obligations transcend the mere legal compliance with OHS directives, thus resulting in OHS behaviour based on moral conviction rather than legal constraints (London et al., 2014:50) and financial implications. The overview of the core OHS criteria for small businesses in the G20 countries provided the foundation for this study, whilst South African small business owners and managers as respondents for this study, allowed for a unique perspective on occupational health and safety in the South African context. Even though this study is focused on South Africa, further research might be conducted to determine the rationale behind compliance in other countries and regions to allow for a comparative analysis and benchmarking. The results obtained from this study indicate that small business owners/managers do realise the importance of legal, moral and financial aspects related to OHS compliance. However, it seems that the effect of OHS incidents on business sustainability (in terms of direct and indirect costs) are not fully realised. As all small businesses are not registered with the Compensation Fund, as example of compliance, it raises concerns as to the prioritisation of OHS in small businesses. Small business owners/managers are morally obliged to meet the expectations of employees and society regarding the provision of a safe working environment, just as they are expected to adhere to applicable rules and regulations (which in essence depicts the moral concerns of society in writing) pertaining to safety in the workplace, whilst focusing on financial implications. The ongoing Covid-19 pandemic brought occupational health and safety to the forefront of workplace considerations across the world. It is suggested that OHS practitioners make use of this unique opportunity to enhance OHS awareness and compliance in workplaces of all sizes. Further research should be conducted to determine the possible impact of the Covid-19 pandemic on the behaviour of small business owners/managers regarding OHS compliance.

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