



THE ROLE OF BRANDS IN SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs) Analysis of Communication Strategies Employed by SMEs on Instagram during 2023 in Spain

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ABSTRACT

Purpose is a pillar that SMEs must work on and communicate, in order to adapt to new needs and trends that require meaning and awareness. Using a quantitative methodology, we analyse the content generated on Instagram during one month by SMEs awarded by the Spanish Chamber of Commerce in 2023 that actively use this social network. Revealing data will be extracted that show the importance that these brands give to the attributes of their products and/or services, moving away from the effective communication of purpose and questioning the relevance that this concept really acquires in their actions.

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1. Introduction

The concept of purpose has become a commonplace notion among organisations, presenting a challenge for them to reflect on 'why' and 'what for' they engage in an activity, moving away from the traditional conception of 'what' they sell and 'how' they sell it (Fernández-Blanco and Hernández-Zelaya, 2021).

In a society characterised by the 2030 Agenda, a plethora of social, economic and environmental factors, organisations are compelled to become aware of their role in addressing the challenges and to become active agents of change, redirecting their strategies accordingly. Furthermore, organisations must engage in meaningful and conscious discourse through all their communication channels, based on their *raison d'être* and purpose. In this context, the manner in which companies utilise social networks is of significant importance. These platforms represent an undeniable avenue through which brands can converge and engage with their audiences, and a strategic instrument for the dissemination of their "what for" (Fernández-Gómez et al., 2023).

However, this is not solely the responsibility of large organisations; it is also incumbent upon small and medium-sized enterprises. In Spain, for instance, 99.8% of businesses fall into this category (Government of Spain, 2024). In this context, the principal objective of this paper is to ascertain whether these companies disseminate information regarding their objectives on social networks.

1.1. *The Relevance of Purpose in 21st Century Business*

Although the term 'purpose' may appear to be a relatively recent addition to the managerial lexicon, its roots can be traced back to the 20th century and the concept of social responsibility. In 1953, Howard R. Bowen published his seminal work, *Responsibilities of the Businessmen*, in which he defined corporate social responsibility as "the obligations of businessmen to pursue policies, make decisions, and follow courses of action desirable in terms of the goals and values of a society" (Bowen, 1953, p. 6). The concept has gained significant traction over time, to the extent that one of the leading proponents of neoliberalism, Milton Friedman, a Nobel Prize-winning economist, made an appeal in his *New York Times* article for:

The social responsibility of business is to conduct business in accordance with its own objectives, which will typically be to generate as much profit as possible while respecting the fundamental principles of society, both those enshrined in legislation and those reflected in ethical norms. (Friedman, 1970, p. 32).

Fourteen years later, the economist Edward Freeman included the concept of stakeholder in corporate management, identifying it as the central axis of companies. "The fundamental objective of the company is to function as a conduit for the interests of stakeholders" (Freeman, 1984, p. 75).

It is evident that the involvement of organisations with society and stakeholders was already addressed in the previous century. However, the recent approach of questioning the fundamental purpose of an organisation (Sinek, 2018) or the presence of its social commitment in its discourse through the concept of purpose is a more recent phenomenon. This axis represents a fundamental aspect of organisational management, whereby companies align their actions with their identity, *raison d'être*, and core differentiating factors. It serves as a pivotal element in ensuring the effective functioning of the organisation (Lleó et al., 2022).

The concept of purpose is currently subject to a multitude of definitions, as evidenced by an extensive body of literature. This suggests that purpose has become an essential element in 21st-century business management. The concept of purpose has been linked and even confused with other related concepts, such as mission or vision. However, purpose is the origin, the idea from which these other concepts later emanate, and the essence that sustains them and transcends each person and action that make up the company (Rey et al., 2019; Sinek, 2018). In his article for the *Harvard Business Review*, Antonio-Abad Hidalgo Pérez defines purpose as "the positive and mutually performative interaction of the 'what for' of the organisation and the 'what for' of the people who make up the organisation in relation to work" (Pérez, 2020, p. 82).

This definition takes as its reference point the 'what for' of the organisation and all its employees. When employees perceive that the purpose of their company is aligned with their personal values, they

demonstrate greater commitment and motivation to contribute to the company's success (Lee & Edmonson, 2017). Consequently, the concept of purpose in organisations serves as the driving force that guides the company and its stakeholders towards a goal that extends beyond mere financial profit (Henisz, 2023). Another definition of purpose, this time of a pragmatic nature, is that proposed by Fernando Ruiz, chairman of Deloitte. He asserts that a purpose must be more than a common aspiration that gives meaning to the activity. It must also determine behaviours, influence strategy, transcend leaders and be enduring over time. In conclusion, the purpose of an organisation must be reflected in its culture (Ruiz, 2020, p. 14).

It is precisely in examining the genesis of purpose that we must consider the dissonance that frequently emerges between the rationale for a company's existence and the pursuit of shareholder profit maximisation. As was the case decades ago when concepts such as corporate social responsibility (CSR) or corporate reputation began to gain relevance, the purpose must go beyond mere profit-making. However, it is important not to overlook the fact that profits are one more reflection that extols the value of an organisation (Echebarría, 2020).

In recent years, the primary objective of organisations has been reduced to the generation of profit, as evidenced by the economic recession of 2006 and the subsequent global pandemic (Amat, 2020). This is not a novel concept; profit is a necessary component of business, but it cannot be the sole objective or goal of the company. In many instances, the stated purpose of a company is merely a commercial phrase. However, the purpose of a company must be a significant and meaningful goal for the organisation, shared by its various stakeholders, integrated into the company's day-to-day operations, and capable of being quantified (Heukamp, 2020).

It is reasonable to conclude that organisations will continue to pursue financial objectives. However, it is imperative that companies have a positive impact on society, avoiding the practice of greenwashing. According to the EU, 53% of environmental claims are misleading, and 40% are unsubstantiated (European Commission, 2023). Consequently, companies must contribute to the generation of value for the company itself. It is therefore crucial for organisations to be conscious of their potential role in driving change and to pursue sustainable business practices. The purpose must be pursued on a daily basis through incremental actions and modifications, with a long-term outlook and in alignment with the principles derived from the Sustainable Development Goals (Fernández-Martínez, 2020).

In the contemporary era, consumers have elevated their expectations of companies, extending beyond mere economic profit. It is now expected that companies will have social and environmental objectives that benefit citizens and the planet as a whole (Amat, 2020).

In theory, the optimal scenario is that the purpose is aligned with a social need, even if it is not yet explicitly articulated or manifested in a specific demand. Additionally, it should generate a positive social impact, enhancing people's quality of life and, consequently, fostering a harmonious relationship between the company and society (Echebarría, 2020). In this regard, a well-defined purpose can confer numerous benefits to an organisation. It can enhance the company's reputation and image among key stakeholders, including the general public and government agencies. It can foster greater commitment and engagement from employees and suppliers. It can also lead to increased sales and value appreciation of the company's shares. Furthermore, a well-defined purpose can provide resilience and stability during challenging times. As Oriol Amat notes in his paper, "Companies with purpose beyond profits do better," published in the Harvard Deusto Business Review: "Companies with a clearly defined purpose tend to report higher levels of employee satisfaction, commitment, and performance." In other words, in addition to achieving success, they experience a higher quality of life on Earth (Amat, 2020, p. 11).

It is crucial for organisations to establish a relevant purpose and convey honesty and transparency to strengthen relationships with their stakeholders (GlobeScan & Sustainable Brands, 2016). In order to achieve a favourable reputation, it is essential to have a coherent and accurate purpose, which is the only way to build trust (Alloza et al., 2013). It is therefore essential that organisations define a purpose that permeates all their teams and all their actions. If a company establishes a well-defined purpose and a compelling rationale for its existence, it becomes evident that the world is a better place with the presence of such organisations. This will, in turn, provide employees with a clear rationale for their daily work activities, instilling a sense of pride and purpose (García de Castro, 2020).

In the contemporary era, organisations bear a significant responsibility for addressing the multifaceted challenges that humanity is currently grappling with, including but not limited to issues

such as inequality, armed conflict, economic instability, poverty, and climate change. It is therefore imperative that there is a genuine commitment to these strategies, rather than merely employing them as a means of showcasing social responsibility. It is insufficient to imbue the organisation's activities with meaning; the purpose must pervade the actions of the company and its stakeholders. It must be embedded in the strategy and established over the long term, defining the company's culture (Clegg et al., 2021; Henisz, 2023; Ruiz, 2020; Voorhees et al., 2020). In today's complex and fragmented markets, offering high-quality products and services is insufficient if the teams that form part of the company lack commitment or motivation to produce, distribute, sell, or communicate these goods and services. A new level of consumer demand is perceived, which is closely related to purpose. From this concept, consumers expect clear intentions to generate a social benefit. This has resulted in the economic sphere becoming a secondary priority for organisations, with social and environmental aspects becoming the primary focus (Pacheco-Barriga and Fernández-Blanco, 2022). Both companies and customers are currently engaged in a process of transformation and evolution, with the objective of achieving the Sustainable Development Goals (SDGs).

It is also important to highlight that the communication of purpose has currently become a key strategic tool for organisations to build strong brands and to connect with their different stakeholders. Such communication must be based on transparency, authenticity and stakeholder participation, which are fundamental conditions for the purpose to be accepted and understood both internally and externally (Losada Vázquez, 2022).

In this sense, organisations that integrate purpose into their culture and strategy are more likely to have a positive and lasting impact on society and their own business performance (Pratt & Hedden, 2023).

As indicated in the report "Approaching the Future 2023," the consolidation of corporate culture hinges on the establishment of a clear and compelling corporate purpose. This is evidenced by the growing number of companies that are dedicating significant resources to the development of their corporate purpose, intangible management, responsible leadership, sustainability, and corporate reputation (Corporate Excellence, 2023).

The concept of purpose is undergoing a process of evolution, extending beyond its traditional boundaries to encompass a more cross-cutting approach. This encompasses a company's relationship with both its internal and external audiences, as well as the strategic and business decisions that shape its future. The principal areas of focus for companies are as follows: integrating purpose into strategy and decision-making processes (63.3%), driving purpose through positioning and communication with customers and investors (41.4%), and fostering purpose through internal culture and communication (40.6%). Nevertheless, the practical implementation of corporate purpose continues to present significant challenges for companies. One of the most significant challenges is measuring the impact of purpose on business outcomes. Consequently, over half of practitioners (51.5%) encounter difficulties and obstacles in establishing metrics to assess the effects of purpose (Corporate Excellence, 2023, p. 12). (Corporate Excellence, 2023, p. 12).

In the current global context, there is a growing need for dedicated and committed organisations. The contemporary global landscape is characterised by a proliferation of dramatic, unpredictable and destabilising events, which collectively engender a society that is increasingly concerned and markedly more critical and demanding. It is thus incumbent upon companies to establish a clear sense of purpose that articulates their commitment to a higher moral duty (George et al., 2023). Therefore, the concept and its application in contemporary business management, based on the utilisation of all available resources and the engagement of all relevant stakeholders, assume a pivotal role.

1.2. Small and Medium-Sized Enterprises in Spain and their Adaptation to New Trends

In the context of Spanish society, the mention of relevant national brands would likely elicit responses such as Mercadona, Grupo Inditex, Iberdrola, Telefónica, El Corte Inglés, or Banco Santander, among others. All of the aforementioned entities possess a common attribute: they are large companies, with a workforce exceeding 250 employees. Nevertheless, in Spain, small and medium-sized enterprises (SMEs) constitute 99.8% of all companies and account for 66% of total business employment. It is

therefore evident that this type of company requires special attention, given its significant impact on the country's economic and global positioning. Of the 1,338,191 national companies with employees, only 5,520 are classified as large companies (Ministry of Industry, Trade and Tourism, 2022). Figure 1 illustrates the revised distribution of the number of national companies according to size. As can be observed, the majority of SMEs are micro-companies with 1-9 employees, followed by those without employees. This evidence substantiates the assertion that, despite their comparatively limited scale, this category of SME exerts a significant influence within the national business landscape. Consequently, it is imperative to dedicate particular attention to optimising their operational efficiency in order to ensure their continued viability and growth within the sector.

Figure 1. Companies by size

Empresas por tamaño	Número de empresas	Tasa de variación %	
		mensual	anual
PYME sin asalariados	1.609.910	0,00	-0,24
PYME (1-249 asalariados)	1.332.671	0,50	0,61
Microempresas (1-9 asalariados)	1.138.572	0,61	0,19
Pequeñas (10-49 asalariados)	167.552	0,02	3,33
Medianas (50-249 asalariados)	26.547	-1,26	1,94
Grandes (250 o más asalariados)	5.520	-0,47	5,04
Total empresas	2.948.101	0,22	0,15

Source: Ministry of Industry, Trade and Tourism: Government of Spain, 2023.

It is evident that small and medium-sized enterprises (SMEs) have been impacted by a range of factors, including economic crises, the advent of the Coronavirus Disease 2019 (Covid-19) pandemic, and a multitude of social changes, legislative shifts, and evolving socio-economic trends. These external forces have played a pivotal role in shaping the trajectory of SMEs, with some ultimately leading to their closure. This is evidenced by the impact of the pandemic in 2020, which resulted in the closure of 207,000 companies and the cessation of activity for 323,000 self-employed individuals (INE, 2020). In the context of the ongoing process of globalisation and digitalisation, it is imperative that SMEs are not left behind and must undergo a process of transformation and adaptation in order to enhance their productivity and expand their capabilities. In this regard, in alignment with the 2030 Agenda and the emerging social, political, economic, and environmental trends and demands, SMEs have commenced prioritising issues such as sustainability and corporate social responsibility (CSR) to respond to and play an active role in addressing the challenges that arise (Ministry of Industry, Trade and Tourism, 2019).

The implementation of CSR practices in organisational management is becoming increasingly prevalent. However, it is essential to recognise that SMEs adopt this process in a distinctive manner compared to large corporations. This is largely attributed to the structural differences, organisational approaches and the prevalent lack of awareness among SMEs regarding environmental, economic and social aspects (Abadía & Pajares, 2010).

Furthermore, it is essential to consider the market segmentation that exists between business-to-business (B2B) and business-to-consumer (B2C) companies. Technological advances, e-commerce, the growing influence of consumers in advertising and marketing, and the need for more precise targeting have prompted professionals to develop new segmentation strategies. This allows companies to align their actions with the profiles of their target audiences, a process that is made possible by the differentiation between B2B and B2C. This differentiation can enhance organizational efficiency and lead to more optimal results (Esumer, 2017).

B2B, or business-to-business, transactions involve the purchase of products and services by companies and/or individuals with the intention of subsequently utilising them in the production of other products and services (Frias & Duque, 2014). To illustrate, consider the production and marketing of chips for subsequent incorporation into automobiles. Conversely, B2C denotes organisations that engage directly with the customer, with the objective of offering products or services to end consumers (Minett, 2001). To illustrate, consider a scenario in which an individual visits a retail establishment to purchase apparel or dines at a restaurant.

The same product may be marketed through both B2C and B2B channels. For instance, tools may be sold to a plumber to provide his services to other consumers or to an individual who needs to do work on his house. However, the B2C and B2B markets exhibit a number of notable differences, including: The decision-maker of the purchase (generally an individual in B2C and a business in B2B), the volume of the transaction (for personal consumption in the first case and in large volumes in the case of B2B), and the geographic concentration (generally in the B2B market the buyers are geographically concentrated, which is not usually the case in B2C) are key factors that differentiate B2C and B2B markets. Furthermore, the geographic concentration of B2B markets, in which buyers are geographically concentrated, is not a common feature of B2C markets. The type of purchase is also a key differentiating factor. In B2C, purchases may be impulsive, whereas in B2B, they are typically professional and preceded by a thorough evaluation. Additionally, technical specifications are defined by organisations in B2B, while communication strategies vary across markets. With regard to the aforementioned points, it is notable that B2C markets tend to place greater emphasis on advertising and promotion, whereas B2B markets direct their communicative efforts more towards personal sales or public relations (Paredes & Cardona, 2014). As stated by Currás and Kuster,

B2C companies employ the Internet as a medium that is more conducive to relational communication than B2B companies. This can be attributed to the fact that B2B markets employ and cultivate a wider range of relational technologies to a greater depth (Currás & Kuster, 2005, p. 11).

Nevertheless, small and medium-sized companies encounter difficulties in maintaining their viability in an evolving and volatile environment. They often integrate the Internet or corporate social responsibility (CSR) into their operations as a means of attaining excellence in management and as an indicator of their professionalism (Murillo and Lozano, 2006). This approach enables them to satisfy their consumers and enhance the loyalty and relations with all their publics (Chrisman and Archer, 1984). However, in this regard, variables such as the scope of action or whether they operate in B2B or B2C markets must be considered, as the concerns, conveniences and ideas that arise among end consumers are not the same as those that arise among other companies and/or suppliers.

Consequently, although a considerable number of SMEs still fail to communicate their purpose or conflate it with related concepts, an increasing number are working in accordance with this concept through initiatives such as innovation, waste management, social commitment and transparency (Vázquez et al., 2020). Given that SMEs constitute a significant driving force within the national economy, it is of paramount importance that they imbue their activities with a distinctive sense of purpose, providing their employees with a coherent set of values and reasons to which they can align their daily endeavours (Babé, 2022).

While some of these actions may be accessible to any company, the rationale for their implementation must always align with the corporate conscience and purpose of the organisation, which must be shared by all teams. In contrast to this concept, some companies frequently engage in activities with the primary objective of advertising, which can potentially result in a loss of credibility and interest from their consumer base. Consequently, it is imperative that companies define a purpose that has a positive impact on society and that permeates their actions with objectives that extend beyond the mere sale and/or promotion of their products or services (Ortiz, 2020).

The focus of corporate purpose, CSR and the management of intangibles and communication has been on the models applied by large companies, whose discourses often have a significant impact due to their expressed and controlled messages. However, there is a paucity of research on the subject of SMEs, which represent the primary source of wealth in Spain (Fernández et al., 2014). It is imperative that small and medium-sized enterprises address their fundamental purpose and redefine their positioning in the current social context. They must recognise their crucial role in the lives of consumers and leverage the numerous avenues available to them for engaging in dialogue with them. Many of them are already doing so. Etiquetas Macho is a benchmark company in the label manufacturing sector at the national level due to the quality of its product and its customer focus. It has successfully combined its culture and values to define a purpose that is aligned with the reality of the organisation and focuses on people. This involved senior management and the creation of an environment in which the development

and interaction of the purpose with all its internal and external audiences was possible, without ever losing coherence with the company's culture, mission and strategy (Pérez, 2020).

Currently, citizens place more trust in companies than in governments (Edelman, 2024). This presents an opportunity for organisations to strengthen ties with their publics through conscious and responsible listening (Innuba, 2024). Due to their configuration and application, SMEs are well positioned to become actively involved in the conflicts that occur in society (Vázquez et al., 2020). However, for them to be able to provide an effective response, they must work from their own core, starting from the essence of the organisation. One of the significant challenges facing entrepreneurs in the contemporary era is the generation of value for their customers. This is a challenging task that requires a clear purpose and a deep understanding of consumer needs and preferences (Escudero, 2023). Although it is not an easy task, there are an increasing number of ways to achieve this, as organisations can utilise a variety of segmentation tools and scenarios where they can converge and converse with audiences, such as social networks.

1.3. Communicating Purpose Through Social Media: Instagram - the Brand Stage

Social networks offer opportunities for brand management, primarily in the construction and creation of value, brand image, and brand loyalty (Gómez et al., 2019). In particular, Instagram is one of the social networks with the most rapid growth in user numbers and is one of the platforms where users spend the greatest amount of time (IAB Spain, 2023). Given that users of Instagram primarily utilise the platform to represent themselves and express their identity (Caldeira, 2016; Feher, 2021; Rettberg, 2018; Van Dijck, 2008), it can be argued that the network is configured as an optimal tool for establishing social relationships. Indeed, it can be seen as a point of connection between users, offering opportunities for socialisation and the generation of online communities (Serafinelli & Mikko, 2017). In this network, images play a pivotal role in social interaction, facilitating the formation and reinforcement of connections between individuals and groups (Van Dijck, 2008). Consequently, they possess significant communicative potential (Harrison, 2002).

In the present era, Instagram represents an indispensable instrument for brands, given its extensive penetration among the general public (IAB Spain, 2023; Statista, 2024) and the multifaceted functionalities it offers. Recent studies have demonstrated that Instagram can generate high levels of interactivity and engagement (Bodaghi and Oliveira, 2022; Dhanesh et al., 2022). According to IAB Spain (2023), Instagram is the social network with the highest interaction figures and engagement ratio in Spain, as well as the most widely used (after WhatsApp) with a penetration rate of 65%, which represents an increase in usage compared to 2022. It is among the most highly rated social networks, with an average satisfaction level of 8.4, which is higher than the overall average. Given its status as one of the most significant networks in terms of knowledge and utilisation, it is particularly pertinent for businesses, with 44% of the Spanish population seeking information on social media prior to making a purchase. Notably, Instagram is the most popular platform for this activity, with 43% of individuals surveyed indicating it as their preferred source of information. Consequently, Instagram is the most utilised social media platform for commercial purposes, with 46% of users engaging with it for this reason. This figure represents a significant increase from the previous year and has propelled Instagram to the top position, surpassing Facebook. Given these figures, it is unsurprising that advertisers have allocated the greatest proportion of their budgets to this social network.

For these reasons, SMEs are willing to make strategic use of social media. A comprehensive review of this topic can be found in Alhamami et al. (2021). The primary objective is to connect with their audiences (Iyer et al., 2021) and to increase their competitiveness in the market (Ghazwani and Alzahrani, 2024). In a recent study, Nurfarida et al. (2023) investigated the potential of SCRM (social customer relationship management through social media) as a means of enhancing the performance of SMEs and thereby gaining a competitive advantage. Recent studies have emphasised the significance of Instagram as a communication channel and technological tool that enables SMEs to adapt to the contemporary era (Harun and Tajudeen, 2021; Kadir and Shaikh, 2023) and establish connections with emerging consumer groups, particularly digital natives (Senanu et al., 2023).

2. Objectives and Research Questions

The objective of our research is to analyse the approach to corporate purpose as it is applied to small and medium-sized Spanish companies. In order to achieve this, we will examine the presence and treatment of purpose, as well as the responsibility and commitment of national SMEs to their audiences through their social networks. These networks are those recognised and awarded by the Spanish Chamber of Commerce. The objective of this research is to contribute to the definition of new approaches to the role of purpose in the digital content strategies of SMEs, with a particular focus on Instagram. In light of the aforementioned general approach, the following research questions are put forth for consideration:

Do the brands analysed actively use Instagram as a space for content creation and dissemination?

PI2. How do these brands position themselves on the social network Instagram?

PI3. How do these brands operate in implementing their targeting decisions through their digital content?

PI4. What topics do the brands analysed address in their content to connect with their audiences?

PI5. Do these brands define their corporate purpose as a relevant element of their strategies?

PI6. How do the brands analysed convey their purpose through their social media content?

3. Methodology

In order to respond to the research questions that have been posed and to achieve the overarching objective of this research project, it is proposed that a quantitative methodology be employed. This will be achieved through the technique of content analysis, which will be applied to all content generated on the Instagram social network by small and medium-sized companies. This is supplemented by an examination of the websites of each company to ascertain whether they articulate their purpose. The sample was selected based on the cross-referencing of three variables deemed relevant to the research:

- National SMEs were bestowed with accolades, thereby being acknowledged for their achievements. In order to achieve the aforementioned objectives, it was decided that the study universe would be constituted by the national SMEs that were awarded in the seventh edition of the "SME of the Year" awards, which were granted by the Chamber of Commerce and Banco Santander in 2023. The objective of these awards is to recognise the performance of Spanish SMEs, whose activity is essential for the generation of employment and wealth. The awards distinguish five categories per province, namely: SME of the Year, Internationalisation, Digitalisation and Innovation, Training and Employment, and Sustainable SME. The sample consisted of SMEs with fewer than 250 employees and an annual turnover of less than 50 million euros in 2022 (Chamber of Commerce, 2023).
- An active account is maintained on the social media platform Instagram. In order to address the digital strategies of SMEs in networks in relation to their purpose and the relationship with their audiences, it was deemed appropriate to consider the existence of an active official account of the company on Instagram as a sample selection variable. Consequently, following the identification of the 250 award-winning companies in the 2023 edition, it was determined that 154 SMEs have an active account on this social network.
- SME activity aimed at the non-industrial consumer market (B2C). In light of the findings of the research study "A comparison of social media marketing between B2B, B2C and mixed business models" (Iankova et al., 2019), the decision was taken to select SMEs operating within the framework of B2C companies, with a focus on the end consumer. The findings of the study conducted by Iankova et al. (2019) indicate that: 1) B2B companies employ social media in disparate ways than those of the B2C market; 2) B2B deems social media less pivotal than other business models in customer relationship-oriented activities; and 3) B2B views social media as a less efficacious marketing channel than B2C.

Furthermore, the work of Brennan & Croft (2012) and Guesalaga (2016) is referenced, which highlights the differing approaches taken by B2B and B2C companies in their treatment of networks. Furthermore, the previous study conducted by Fernández Gómez et al. (2023) provides additional insight. This study focused on the analysis of the purpose of large organisations and companies that utilise the B2C model to address consumers directly. For the aforementioned reasons, a total of 68 small and medium-sized B2C companies, as recognised by the Chamber of Commerce in 2023 and with an active account on the Instagram social network, were selected as a sample.

Table 1. Study sample

COMPANY	PROVINCE	PRIZE	INSTAGRAM
GESTAN CONTENEDORES DE LA CORUÑA S.L.	A CORUÑA	Sustainable SMEs	https://www.instagram.com/gestan_conteco/
PINTURAS DECOLOR S.L.	ALBACETE	Internationalisation	https://www.instagram.com/decolor_pinturas/
226 SPORTS THINGS S.L.	ALICANTE	Internationalisation	https://www.instagram.com/226ers/
ABEL SANZ S.L. TYRES	ÁVILA	Internationalisation	https://www.instagram.com/abelsanzneumaticos/
FIBRAVILA 2020 S.L.U.	ÁVILA	Innovation and digitalisation	https://www.instagram.com/fibravila
CAMARASA S.L.	ÁVILA	Training and employment	https://www.instagram.com/camarasainmo/
FOODS FOR TOMORROW S.L..U.	BARCELONA	SME of the year	https://www.instagram.com/heurafoods.es/
GURBTEC IGUANA TELECOM S.L.	BARCELONA	Training and employment	https://www.instagram.com/somvera_cat/
GROOTS HYDROPONICS S.L.	BARCELONA	Sustainable SMEs	https://www.instagram.com/grootseco/
AGROMALLORCA S.A.T	BALEARIC	SME of the year	https://www.instagram.com/p/CveUHTWDXK/?img_index=1
CONTAIN DESING STUDIO S.L.	BALEARIC	Internationalisation	https://www.instagram.com/containestudio/
DISTRIBUIDORA BALEAR DE UNIFORMES S.L.U.	BALEARIC	Training and employment	https://www.instagram.com/myuniform_1990/
NUUK MOBILITY SOLUTIONS S.L.	BIZCAIA	Training and employment	https://www.instagram.com/nuukmobility/
BICORTEX LANGUAGES S.L.U.	BURGOS	Innovation and digitalisation	https://www.instagram.com/bicortextlanguages/
CUIDAMOS MUNDI S.L	BURGOS	Sustainable SMEs	https://www.instagram.com/cuidamos_mundi/?hl=es
AGRUPACION COOP. VALLE DEL JERTE SCL.	CÁCERES	SME of the year	https://www.instagram.com/agrup.coop.valledeljerte/
BOSQUE URBANO S.L.	CÁCERES	Sustainable SMEs	https://www.instagram.com/bosqueurbano/
ONIX CERAMICA S.L.	CASTELLÓN	Internationalisation	https://www.instagram.com/onixmosaico/
SLER EURHOSTAL	CASTELLÓN	Innovation and digitalisation	https://www.instagram.com/eurhostal
QUESOS ROCINANTE S.L.	CIUDAD REAL	Internationalisation	https://www.instagram.com/quesosrocinante/
COOPERATIVA OLIVARERA VIRGEN DE LA SIERRA DE CABRA S. COOP. AND.	CÓRDOBA	Internationalisation	https://www.instagram.com/aceites_monteoliva_cabra
BRITISH ACADEMY AND CORDOBA INTERNATIONAL HOUSE S.A.	CÓRDOBA	Sustainable SMEs	https://www.instagram.com/academiabritanicaih/

COMPANY	PROVINCE	PRIZE	INSTAGRAM
ALMACENES LOMAR S.L.	BASIN	Training and employment	https://www.instagram.com/grupo_lomar
SAMOVING S.L.	GIPUZKOA	Sustainable SMEs	https://www.instagram.com/scrap_ad/
TONI PONS S.A.	GIRONA	Internationalisation	https://www.instagram.com/tonipons_official/
VOLTAIC SOLAR ENERGY	GIRONA	Sustainable SMEs	https://www.instagram.com/voltaic.es/?hl=es
TM DIGITAL GRANADA	GRENADA	Innovation and digitalisation	https://www.instagram.com/tmdigitalgranada?igshid=YmMyMTA2M2Y%3D
AGROPECUARIA FRAILE S.A.	GUADALAJARA	Training and employment	https://www.instagram.com/agropecuariafraile/
FLOR DE DOÑANA S.L.	HUELVA	Sustainable SMEs	https://www.instagram.com/flor dedonanabio/
ARAGONESA DE CARPAS S.L.	HUESCA	Internationalisation	https://www.instagram.com/aracarpas/?hl=es
VESYPRO IBERIA S.L.	HUESCA	Innovation and digitalisation	https://www.instagram.com/episervices/
AMANDO LOZA ALONSO S.A.	LA RIOJA	SME of the year	https://www.instagram.com/amandoloz/
MEATPROT S.L.	LA RIOJA	Internationalisation	https://www.instagram.com/crownsportnutrition/
ALOE PLUS LANZAROTE S.L.	LAS PALMAS	SME of the year	https://www.instagram.com/aloepluslanzarote
THE THIN LINE LANZAROTE S.L.U.	LAS PALMAS	Internationalisation	https://www.instagram.com/thethinline_boutique/
BODEGAS GODELIA S.L.	LEON	Internationalisation	https://www.instagram.com/bodegasgodelia
CAMPOMAYOR FARM S.L.	LUGO	SME of the year	https://www.instagram.com/campomayor/
AVILUGO S.R.L.	LUGO	Sustainable SMEs	https://www.instagram.com/aviecotienda/
PUM TOURS MEDIA SPAIN S.L.	MADRID	Training and employment	https://www.instagram.com/wahshow/
SEPIIA 2080 S.L.	MADRID	Sustainable SMEs	https://www.instagram.com/sepiia2080/
PRIMUX TRADING S.L.	OURENSE	Internationalisation	https://www.instagram.com/primuxtech
PORTALWEB FISAUDE S.L.	OURENSE	Training and employment	https://www.instagram.com/fisaude/
ZUNDER	PALENCIA	SME of the year	https://www.instagram.com/zunder_eu/
ROAMS TIC S.L.	PALENCIA	Innovation and digitalisation	https://www.instagram.com/rooms_es/
GRUPO DEHESA GRANDE	SALAMANCA	Internationalisation	https://www.instagram.com/dehesa_grande/?hl=es
IBERICOS TORREON SALAMANCA S.L.	SALAMANCA	Training and employment	https://www.instagram.com/ibericostorreon/
AURELIO CASTRO Y GONZALEZ S.A.	SALAMANCA	Sustainable SMEs	https://www.instagram.com/jamoncastroygonzalez/
BIOAMMO S.L.	SEGOVIA	Internationalisation	https://www.instagram.com/p/C0Z0zgOq9oq/
QUEVANA FOODS S.L.	SEGOVIA	Innovation and digitalisation	https://www.instagram.com/quevana.es/?hl=en
POPPY BIOCOSMETICS S.L.U.	SEGOVIA	Sustainable SMEs	https://www.instagram.com/ama polabio/

COMPANY	PROVINCE	PRIZE	INSTAGRAM
AOK LABS S.L.	SEVILLE	Training and employment	https://www.instagram.com/aok_labs/
SUNMAR GENERACIÓN FOTOVOLTAICA S.L.	SORIA	Innovation and digitalisation	https://www.instagram.com/sunmar_generacion/
FRANCISCO RUIZ CANO S.L.U.	SORIA	Sustainable SMEs	https://www.instagram.com/franciscoruizcano_/
CANARIA ELÉCTRICA DE ENERGÍAS RENOVABLES Y MOVILIDAD S.L.	TENERIFE	SME of the year	https://www.instagram.com/des.sosteniblecabtfe/?hl=es
ECOWAY SENDA	TENERIFE	Training and employment	https://www.instagram.com/sendaecoway/?hl=es
BLACK TRUFLLES S.L.	TERUEL	Internationalisation	https://www.instagram.com/black_truffles_sarrion/?hl=es
PUYO AREA TECNOLOGICA S.L.	TERUEL	Innovation and digitalisation	https://www.instagram.com/puyoareatecnologica/
BRITISH CODE S.L.	TOLEDO	Innovation and digitalisation	https://www.instagram.com/britishcode_es/
EURO PREMIER S.L.	TOLEDO	Sustainable SMEs	https://www.instagram.com/europremier_oficial/
CASAS INHAUS S.L.U.	VALENCIA	SME of the year	https://www.instagram.com/casasinhaus/?hl=es
VILA HERMANOS CERERÍA S.A.	VALENCIA	Internationalisation	https://www.instagram.com/vilahermanos/
NOPAR SRV DE RESTAURACION VALENCIANA S.A.	VALENCIA	Training and employment	https://www.instagram.com/gourmetcateringyeventos/
GASTROADICTOS S.L.	VALENCIA	Sustainable SMEs	https://www.instagram.com/grupogastroadictos/
BODEGAS JOSÉ PARIENTE S.L.	VALLADOLID	Internationalisation	https://www.instagram.com/bodegasjosepariente/
LECHE GAZA S.L.	ZAMORA	SME of the year	https://www.instagram.com/leche_gaza/
AUTORAM S.L. DEALERSHIP	ZAMORA	Training and employment	https://www.instagram.com/bmwautoram/
QUESERIA CHILLON PLAZA S.L.	ZAMORA	Sustainable SMEs	https://www.instagram.com/quesoschillon/
OCÉANO, OCIO Y GESTIÓN DE SERVICIOS S.L.	ZARAGOZA	Sustainable SMEs	https://www.instagram.com/oceano.servicios/

Source: Own elaboration, 2024.

A quarter (25%) of the small and medium-sized enterprises analysed were awarded the accolade of "Internationalisation". The "Sustainable SME" merit was bestowed upon 22.06% of the enterprises, while 20.59% were awarded the "Training and Employment" accolade. 17.65% were recognised for their "Innovation and Digitalisation", and 14.71% received the title of "SME of the Year". As previously stated, all the aforementioned awards were bestowed by the Chamber of Commerce in 2023.

Table 2. Types of awards granted to the sampled companies

Type of award	No. of companies	%
Sustainable SMEs	15	22,06%
Internationalisation	17	25%
Innovation and digitalisation	12	17,65%
Training and employment	14	20,59%
SME of the year	10	14,71%
Grand total	68	100%

Source: Own elaboration, 2024.

The removal of companies lacking an active Instagram profile and those operating in B2B from the analysis resulted in the exclusion of thirteen provinces from the study. The provinces of Álavra, Almería, Asturias, Badajoz, Cádiz, Cantabria, Jaén, Lleida, Málaga, Murcia, Navarra, Pontevedra and Tarragona were excluded from the study. Of the remaining provinces, the headquarters of origin of the SMEs taken as a sample is Valencia, which accounts for 5.88% of the companies analysed. The next most prevalent locations are Ávila, Barcelona, the Balearic Islands, Salamanca, Segovia and Zamora, which each account for 4.41% of the SMEs.

In order to carry out the content analysis, in line with a similar study conducted on large companies (Fernández-Gómez et al., 2023), the following main blocks of analysis are proposed: (a) the objectives of the communications made by SMEs on Instagram; (b) the positioning pursued in their publications; (c) the topics addressed in relation to their consumers; and (d) the existence and representation of the company's corporate purpose and values.

Furthermore, in order to ascertain the extent to which brands utilise social networks, the content generated by each of the 68 SMEs during the month of November 2023, amounting to a total of 655 items, was quantified. The coding was conducted by two judges, who achieved an agreement index of 0.860 in the intercoder reliability test, calculated using Krippendorff's (2004) alpha coefficient.

In light of the aforementioned operationalisation of the variables in relation to the stated objectives, it is proposed that Tellis'(1998) classification of "tactical goals" be adopted. This is on the understanding that "the term tactical is used to refer to an immediate or short-term perspective" (p. 28). Three broad categories are put forth for consideration: 1) Cognitive goals of promotion are to draw attention to the brand or the advertisement, inform consumers about it, and remind them about it. The initial objective for a promoter is to capture the attention of consumers (Tellis, 1998, p. 28). Secondly, the aim is to evoke positive emotions in consumers through advertising (Tellis, 1998, p. 28). Thirdly, the intention is to influence consumers' attitudes towards the brand (Tellis, 1998, p. 28). (28); and 3) conative goals "are to persuade consumers of the merits of a brand, reduce dissonance about it and instill loyalty for the brand [...] Promotion needs to instill loyalty for a brand among new buyers, and retain it among regular buyers" (Tellis, 1998, p. 28).

In the study of positioning, Fernández et al. (2022) adopt a dual perspective, examining the concept from two distinct angles: one that emphasises the product's attributes and benefits, and another that focuses on the consumer. Harrison (1989) asserts that "product positioning concepts center on the product or service. They position the product factually, in terms of what it will do, how it is made, its ingredients, its superiority over competition, its uses and applications" (p. 23). Similarly, Percy and Elliott (2009) put forth the following argument: «With a product-benefit-oriented positioning the product is the hero of the positioning, and the positioning will be defined by specific benefits related to the product, not the user. In a product-benefit-oriented positioning, product characteristics are the message; in a user-oriented positioning, user characteristics are the message» (Percy and Elliott, 2009, p. 177). In contrast, in consumer positioning or user positioning, the user is the focal point, rather than the product itself (Percy and Elliott, 2009, p. 176): "concentrate on the people who use the product or service. They position it in terms of its users, what sort of people they are, what kind of lifestyle they enjoy, the occasions the product fits into" (Harrison, 1989, p. 23). This perspective is complemented by the contributions of Aaker and Myers (1984) and Wind (1982), who present a range of positioning strategies that facilitate the operationalisation of the concept in the context of our study. 1) Positioning by attributes, which involves associating the brand with a particular attribute (Aaker and Myers, 1984, p. 260); 2) Positioning in terms of the consumer or user category (Wind, 1982, p. 80), which is derived from associating the product with the consumer (Aaker and Myers, 1984, p. 266); 3) price-quality positioning, in which the price guides the strategy either by association with premium or low as a discount strategy (Aaker and Myers, 1984, p. 263); 4) competitor positioning, "in which the implicit or explicit frame of reference is a function of one or more competitors" (Aaker and Myers, 1984, p. 269); 5) use- or application-based positioning, whereby the brand is associated with the time of consumption or use of the product (Aaker and Myers, 1984, p. 264); 6) product class-based positioning, which involves association with the category generic in order to differentiate (Aaker and Myers, 1984, p. 268). 7) Cultural symbol positioning, which involves "identifying something meaningful to individuals [...] and associating it with the brand as a symbol" (Aaker and Myers, 1984, p. 269). 8) Other bases, or as Wind terms them, "hybrid bases," which are used to concretise strategies that are not clearly defined or involve mixed approaches (Wind, 1982, p. 81).

The categorisation of the themes is derived from studies such as Graham et al. (2013) and Ramos et al. (2018), adapted to align with the specific object of study, the Spanish context and the situation under analysis

(Fernández et al.). (2023). (1) Animal rights, (2) Human or civil rights, (3) Judicial process or crimes, (4) Economy and business, (5) Education, (6) Environment, (7) Europe, (8) Government, (9) Health and social welfare, (10) Immigration, (11) Defence/military, (12) Religion, (13) Science and technology, (14) Conflicts and wars, (15) World news, (16) National news, (17) Infrastructure, (18) Own company or brand, (19) Norms and values, (20) Corruption, and (21) Other.

In relation to the representation of the brand's purpose and corporate values, we commence with the proposal put forth by Fernández et al. (2023), which is supported by Manfredi-Sánchez (2019) and Benavides and Fernández-Blanco (2022). This proposal establishes the following variables: 1) trust; 2) service; 3) commitment; 4) relationship; and 5) others. In light of the aforementioned, the value "trust" is identified in messages that evoke confidence in consumers, emphasising concepts such as union, collectivity, society, effort, gratitude, and belonging to the group. The "service" value is associated with the product itself and encompasses messages pertaining to the company offering, product improvement, supplementary services, quality, leadership, and innovation. The concept of commitment encompasses messages that illustrate the company's efforts to address consumer needs in a tangible manner. This may entail offering a specific solution or action, such as reducing mortgage rates, or it may involve pursuing a social objective, such as anti-bullying initiatives. Additionally, it may encompass expressions of responsibility, support for groups, or a dedication to environmental causes. Ultimately, the "relationship" value is discernible in brand messages that emphasise the brand's connection with consumers through sentiments such as empathy, proximity, and emotional resonance. This implies a tangible presence in the lives and aspirations of consumers.

4. Results and Analysis

In terms of the concept of purpose, it is notable that only one of the 68 companies included in the sample defines its purpose on its website, representing 0.68% of the total. It is evident that, in the absence of this, organisations resort to alternative concepts, such as mission or commitment, to convey their brand essence. With regard to the generation of content by the 68 SMEs during the month of November, the results indicate that, on average, 0.32 posts have been uploaded by all these brands, representing a total of 655 posts in their feeds over the course of the thirty days.

When considering the organisations in question as a collective, the findings indicate that these brands tend to position themselves in relation to the company itself and its products and/or services. As can be observed in Tables 3 and 4, most of the content analysed (44.89%) positions the brand in terms of product and/or service attributes. This finding aligns with the observation that the majority of these posts are designed to meet cognitive objectives (37.56%). It is noteworthy that approximately one-third of the content analysed (29.47%) is oriented towards the consumer, which coincides with the percentage of posts that are designed to meet cognitive objectives (29.62%). A mere 19.69% of the content analysed can be considered to respond to affective objectives.

Table 3. Positioning in global terms

Type of positioning	%
Attribute	44,89%
Consumer	29,47%
Price	5,04%
Use or application	3,51%
Product type	4,73%
Other	12,37%
Grand total	100%

Source: Own elaboration, 2024.

Table 4. Objectives in global terms

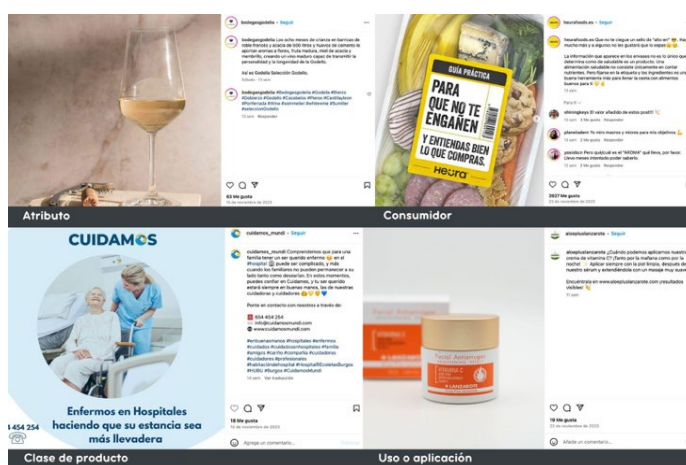
Type of objectives	%
Cognitive	37,56%
Affective	19,69%
Conatives	29,62%

Hybrids	12,98%
Other	0,15%
Grand total	100%

Source: Own elaboration, 2024.

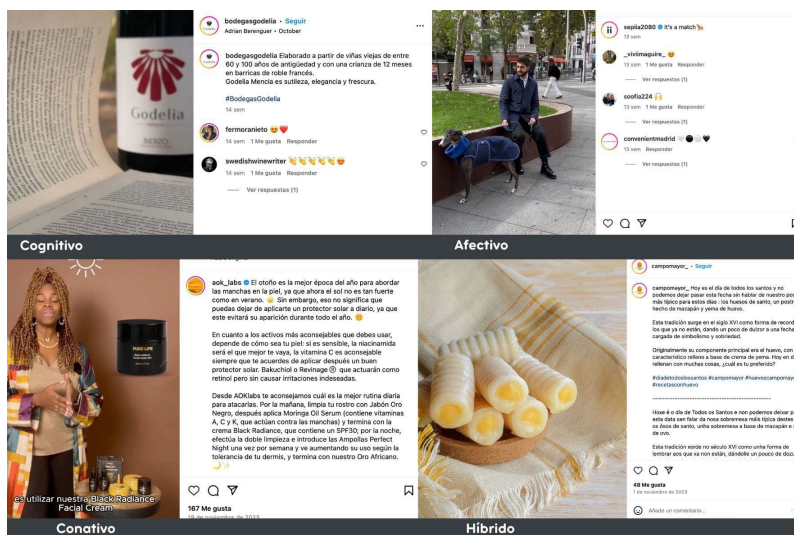
Figure 2 illustrates the positioning of content according to four key variables: attribute, consumer, product type and use or application. In the first case, Bodegas Godelia emphasises the distinctive attributes of one of its wines. In the second case, Heura Foods presents a content-focused approach, with the objective of addressing consumer interests. This is conveyed through the message "so they don't cheat you and you understand what you are buying." In the third case, Cuidamos Mundi elucidates the nature of one of its services. Finally, Aloe Plus Lanzarote introduces a content piece on the application of one of its cosmetic products.

Figure 2. Examples of posts by positioning



Source: Own elaboration, 2024.

Figure 3. Examples of posts by objectives



Source: Own elaboration, 2024.

Furthermore, a distinction can be made between posts based on their stated objectives (Figure 3). The messages from Bodegas Godelia, which have been designed with the intention of influencing consumers' cognitive processes, are particularly noteworthy. These messages are primarily linked to the brand's positioning through the use of attributes. Additionally, there are examples of messages with an affective objective, such as those from the Sepiia brand, which highlight a "match" with a dog. A considerable number of messages from brands are aimed at achieving a conative objective, addressing

consumers directly and attempting to persuade them to take action. An illustrative example is that of Aok Labs, which encourages users to use sun protection and to adopt a daily routine for their skin. Additionally, hybrid content can be identified. In the case of the Campo Mayor brand, part of a message is cognitive in nature, yet also combines this with a conative element by posing a question directly to the user. Furthermore, the message evinces an affective quality through its reference to a holiday such as "All Saints' Day".

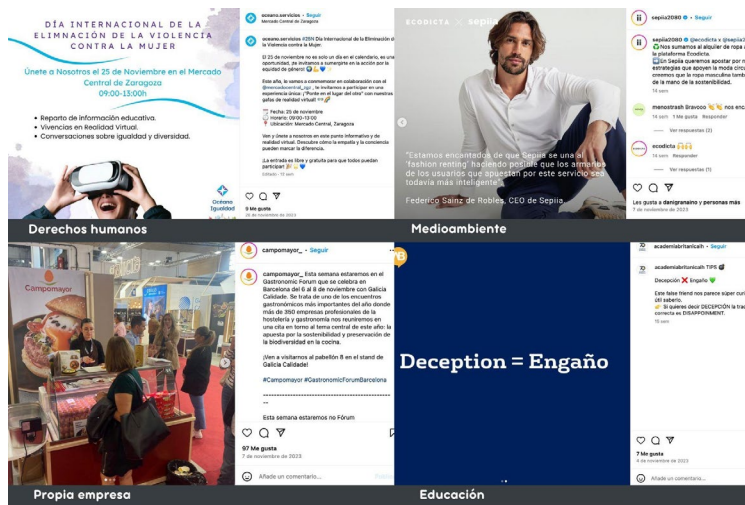
Table 5. Topic of *posts* in global terms

Post subject	%
Animal rights	0,31%
Human or civil rights	0,92%
Economy and business	1,37%
Education	5,80%
Environment	7,02%
Europe	0%
Government	0%
Health and social welfare	10,53%
Science and technology	0,46%
Conflicts and wars	0%
National news	0,15%
Infrastructure	0%
Own company or brand	63,82%
Norms and values	0,61%
Other	9,01
Grand total	100%

Source: Own elaboration, 2024.

In alignment with the aforementioned analysis, the subject that is most frequently addressed by the group of SMEs (Table 5) is the company or brand itself (63.82%), indicating that the majority of the content analysed pertains to the organisation itself. Other topics, such as health and wellbeing (10.53%), the environment (7.02%) and education (5.8%), are of lesser importance. To illustrate the themes highlighted by the brands (Figure 4), we can identify posts related to human rights, such as the one by Océano Servicios advocating the elimination of violence against women, and content linked to the environment, such as the Sepiia brand joining a clothing rental initiative in favour of sustainable strategies. It is evident that there are posts that focus on the company itself, such as the one by Campo Mayor, which shared its presence at a gastronomic event. Additionally, there are posts related to education, as exemplified by the British Academy, which created content to assist its users in practising languages.

Figure 4. Examples of posts by topic



Source: Own elaboration, 2024.

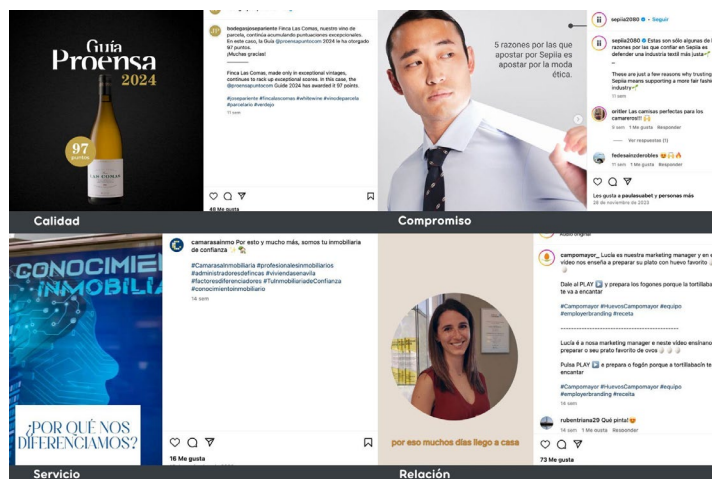
Table 6. Purpose and values in global terms

Purpose and values	%
Trust	6,72%
Service	42,90%
Commitment	12,98%
Relation	34,81%
Other	2,60%
Grand total	100%

Source: Own elaboration, 2024.

Regarding the purpose and values of these small and medium-sized companies (Table 6), a significant proportion of the content is oriented towards emphasising the services they provide (42.9%), thereby maintaining a clear focus on the brand's offering. It is noteworthy, however, that over a third of the posts eschew an exclusive focus on the product or service in question, instead prioritising relations with the public (34.81%), thereby placing stakeholders at the centre of their attention. A further 12.98% of the content is aimed at highlighting the commitment of these companies to society and/or the environment, while 6.72% focuses on the trust that these SMEs provide.

Figure 5. Examples of posts by purpose



Source: Own elaboration, 2024.

In order to contextualise the findings of this research, it is important to highlight the purpose and values that the SMEs that form the sample group espouse in their publications. Some of the posts (Figure 5) concentrate on emphasising the quality of their products and services. For example, the first post by Bodegas José Pariente highlights the score that their wines receive. Other posts focus on the company's commitment to a particular cause. Sepiia, for instance, is committed to ethical fashion. Thirdly, content oriented towards differentiating their service can also be identified, as exemplified by Camarasa Inmobiliaria. Finally, posts focused on the relationships between brands and their audiences, both internal and external, have been identified, as evidenced by the company Campo Mayor, which dedicated a post to one of its employees.

5. Discussion and Conclusions

A content analysis of the posts generated by the selected SMEs during the month of November 2023 revealed an average of only 0.32 posts per day, a relatively low figure that suggests a lack of continuous and active engagement with their audiences. In certain instances, companies such as Toni Pons, Crown Sport Nutrition, Fisaude, Heura Foods, and Jamón Castro y González, which produce over 20 posts per month, demonstrate a consistent and regular output of content. However, other companies, such as Gourmet Catering and Events, Europremier, Black Truffles, Francisco Ruiz Cano, Avieco, Flor de Doñana, Scrap, Eurhostal, Bicortex, Agro Mallorca and Gestan Contenedores, generate less than five posts per month. This output is insufficient to ensure that content appears frequently in the "Explore" feed, is recommended in another account, is present in the main keyword search results or establishes a regular relationship with the audience. In order to achieve these goals, it is recommended that a minimum of three and a maximum of five posts be made per week on the Instagram feed (Macready, 2023). In light of the aforementioned data, it is pertinent to address the initial research question (PI1), which inquires whether the brands under examination actively use Instagram as a platform for content creation and dissemination. It can be confirmed that, in the set of brands analysed, they do not meet the recommended standards set forth by experts (Macready, 2023). Each company should publish at least 12 posts in the feed per month, yet the average of the total analysed would be 9.6, a figure below the minimum stipulated to be able to function efficiently and actively on the social network.

As evidenced by the aforementioned results, the predominant form of positioning observed among the sampled brands is that of attributes, representing nearly half of the total content generated by the analysed SMEs over the course of a month. It is evident that the majority of the sampled SMEs adopt a product- and/or service-oriented positioning strategy, with a clear focus on the tangible characteristics of their offerings. This approach tends to prioritize the product itself, rather than the people behind it, which aligns with the concept of purpose as espoused by Rodríguez Ardura(2020). This leads us to the second research question: how do these brands position themselves on their social networks? In this regard, the findings substantiate the assertion that even those SMEs that have been recognised for their commendable practices, their capacity for expansion or their sustainability, converge in their discourse through social networks a set of characteristics and attributes pertaining to products and/or services with a discernible commercial objective. This contrasts with the anticipated and demanded positive impact on society that is expected of companies that operate under the umbrella of a corporate purpose (Amat, 2020). It is evident that, in second place, there is content with a positioning towards the consumer, although it does not even represent a third of the total; a figure that is far from that represented by positioning around the attribute. This is insufficient when talking about the purpose of organisations, where the focus should always be on people, not on the products and/or services that are marketed (Amat, 2020). This prevalence of attribute positioning is consistent with another study of a comparable nature but focused on large Spanish corporations (Fernández et al., 2023), though it is more pronounced in this research. This ultimately results in a discrepancy between the theoretical focus of brands on the citizen (Lleó et al., 2022) and the actual positioning observed in practice.

In response to the third research question (PI3), which concerns the operation of brands when implementing decisions on objectives through digital content, the data obtained in this study indicate that the content generated by SMEs has mainly cognitive objectives. This finding is consistent with the previous premise, as the posts in question are mainly oriented towards highlighting information, characteristics and attributes of their offer. This approach aligns with the sphere of traditional product-

centred marketing (Amstrong & Kotler, 2003) but is not linked to the brand's purpose. This informational orientation, which aligns with the traditional, product-centric sphere, is consistent with the findings of Fernández et al. (2023), who observed that the informational and cognitive objectives of the most reputable brands in Spain accounted for approximately 65% of their content. Furthermore, in contrast to the aforementioned study, where these objectives were marginally represented, the present research reveals a notable prevalence of conative objectives, accounting for approximately 30% of the total. This implies the management of direct content aimed at the consumer or user, employing strategies to directly appeal to them and attempt to capture their attention. Furthermore, the low percentage of posts that defend affective objectives (less than 20%) in this research, which is considerably lower than in the study by Fernández-Gómez et al. (2023), compounds this difference. This suggests that small companies are even more traditional and product-oriented than large corporations. This reality is incongruous with the focus on people and the generation of a positive impact on them that purpose-based brand communication implies (Lleó et al., 2022).

Regarding PI4, the question is: what topics do the brands analysed address in their content to connect with their audiences? The analysis revealed that a large part of the content generated by the SMEs in question deals with the company or brand itself (63.82%), which is aligned with the positioning of attributes and cognitive objectives and moves away from consumer positioning and affective objectives. This figure serves to reinforce the observation that the digital content of these brands is characterised by a lack of emphasis on the pursuit of a purpose that has a positive impact on society. While other subjects, such as health and wellbeing, the environment, and education, are addressed, their representation is insignificant in comparison to the prominence of content about the company itself. It is evident that the data obtained from the present study differs from the findings of Fernández-Gómez et al. (2023). In contrast to the present study, the aforementioned study addressed topics that focused on the "what for" aspect, thereby demonstrating that brands are working towards a fundamental reason for their existence and operations. This is in accordance with the argument put forth by Rodríguez Ardura (2020). In this regard, while the study by Fernández-Gómez et al. (2023) provided insights into intangible aspects related to social needs and corporate citizenship, the present research yielded fewer encouraging findings.

In response to the fifth research question (PI5), which aims to ascertain whether these brands define their corporate purpose as a relevant element of their strategies, only one of the 68 companies analysed defines their purpose on their website. This is thought to be largely attributable to the ongoing confusion between the concepts of purpose, mission, vision and even values (Babe, 2020; Rey et al., 2019; Sinek, 2018). Small and medium-sized enterprises (SMEs) persist in failing to distinguish between these terms and to adopt a purpose that clearly represents their reason for existing. This lack of clarity permeates all actions of the organisations and all their audiences. This lack of understanding and awareness of the concept of corporate purpose is reflected in the fact that most SMEs do not define their purpose as a fundamental and integrated component of their strategic planning. This may also be the reason why the majority of the content analysed is oriented towards highlighting the services that the organisations offer, with this accounting for almost 50% of the content, as shown in the results. In response to PI6, which inquires about "How do the brands analysed convey their purpose through their content on social networks?", it can be stated that while SMEs primarily use their posts to highlight their services, there is a growing trend of content whose purpose is focused on caring for relations with their audiences, which exceeds 30% of the messages. This focus on service is consistent with the findings of Fernández-Gómez et al. (2023) but differs from the concepts and principles associated with the purpose studied in the theoretical framework (Echebarría, 2020; López-Aza, 2020).

Conversely, an examination of the prizes awarded by the Chamber of Commerce reveals that even SMEs that have been recognised for their exemplary work in our country accord minimal significance to the concept of purpose in their communication strategies. This finding is corroborated by the results of this research project. Although it is accurate to conclude that SMEs lack certain resources that are available to large multinationals, it is also essential to consider the role of SMEs in aligning with the needs and demands of contemporary society (Corporate Excellence, 2023). Nevertheless, the data indicate that SMEs persist in adhering to the conventional paradigm wherein the product and service constitute the primary focus of their communication with consumers, thereby overlooking other salient concerns currently affecting users. It is similarly evident that a considerable proportion of the SMEs under examination espouse unwavering and deeply entrenched missions and values on their websites.

Nevertheless, an examination of their content reveals that only a minority of these organisations effectively translate these principles into their posts.

This work has a series of strategic implications for the brand management of Spanish SMEs. Given the current prominence of social networks as a key avenue for engaging with consumers and other key stakeholders, this study underscores the imperative for organisations to leverage these media effectively, in alignment with the core tenets of their brand, to develop strategies that capitalise on the opportunities for engagement with the public. The findings indicate that a significant proportion of the content published by Spanish SMEs on social networks is dedicated to emphasising their relationship-building objectives. In this regard, in alignment with the findings of Nurfarida et al. (2023) and their conceptualisation of SCRM, this study emphasises the significance of SMEs fostering connections with their audiences through the establishment of connections on social media platforms. This approach is likely to enhance their long-term competitiveness in the market.

Although the results indicate a positive inclination among SMEs to create content with a consumer-centric focus, with the aim of fostering emotional connections and nurturing relationships, they remain largely detached from the concerns and objectives of brands that aim to communicate their product offerings and the ways in which they deliver value to customers. This leaves aside the fundamental question of why a brand exists and what its purpose is, a question that should be derived from its core purpose. It is noteworthy that certain small and medium-sized companies, such as Heura Foods and Amapola Cosmetics, have an implicit purpose embedded in their core identity. These companies have emerged as alternatives to conventional products, with Heura Foods offering 100% vegan food products and Amapola Cosmetics creating a commitment to natural and ecological cosmetics. However, neither company has explicitly defined or appealed to the term 'purpose'. These companies are born with a clear objective and the creation of their products is a declaration of good intentions, reflecting a commitment to environmental stewardship and a genuine interest in generating a positive impact on the world. However, they do not adopt a corporate language that allows them to be included under the framework of brands with purpose. This prompts the need for further research into the actual knowledge and use of language by organisations according to their size. In the case of large organisations, the concept of purpose is gradually becoming established (Echebarría, 2020; Fernández-Gómez et al., 2023; López-Aza, 2020). This in turn implies changes in the way brands are managed in order to define the type of companies they are and want to be.

Conversely, the findings of this study provide a foundation for new avenues of inquiry. Firstly, regarding the utilisation of social networks by SMEs, it is evident that the majority of such usage is limited in scope. This is largely due to a lack of knowledge regarding the actual efficacy of their content, the extent of its reach and the level of interest it generates. Secondly, it is essential to examine the extent of awareness that SMEs possess regarding the significance of purpose and its importance within the business sector in the 21st century. This can be effectively achieved through the utilisation of a panel of experts comprising SME managers. Ultimately, it would be beneficial to investigate the consumer response to SMEs that have a clearly defined purpose and a positive societal impact, as opposed to those that do not.

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