

Research paper / Оригинальная статья

<https://doi.org/10.51176/1997-9967-2025-4-6-20>

MPHTI 06.77.01

JEL: M10, M12, M14



## A Survey on Socially Responsible Activities of Business Companies in Central Europe

Martin Šikýř<sup>a\*</sup>, Renata Skýpalová<sup>a</sup>, Isaias Rivera<sup>b</sup>, Zora Petráková<sup>c</sup>, Zdeněk Málek<sup>a</sup>

<sup>a</sup> Ambis University, 575/1 Lindnerova St., Prague, Czech Republic; <sup>b</sup> Corvinus University, 4-6 Közraktár St., Budapest, Hungary; <sup>c</sup> Slovak University of Technology, 2766/11 Radlinského St., Bratislava, Slovak Republic

**For citation:** Šikýř, M., Skýpalová, R., Rivera, I., Petráková, Z. & Málek, Z. (2025). A Survey on Socially Responsible Activities of Business Companies in Central Europe. *Economy: strategy and practice*, 20(4), 6-20. <https://doi.org/10.51176/1997-9967-2025-4-6-20>

### ABSTRACT

Corporate social responsibility (hereinafter – CSR) is becoming an essential tool for sustainable development and increasing business competitiveness in Central European countries. The purpose of the study is to identify the most common socially responsible practices among companies in the Czech Republic, Poland and Slovakia, and to examine differences in their involvement by industry, size and territorial coverage. The methodological basis of the study includes a questionnaire survey of 300 companies (100 from each country), conducted in 2023 as part of the Corporate Social Responsibility in Business Practice of the Visegrad Region project. For statistical processing, correlation analysis methods (Pearson coefficients, t-tests) and comparative analysis based on four criteria: country, industry, enterprise size, and regional coverage. The results showed that 27% of Czech, 34% of Polish and 43% of Slovak companies strategically plan CSR activities. The most common forms of social responsibility include applying business ethics (43%), caring for employees beyond legal requirements (41%), staff training (36%), equal opportunities (36%), and cooperation with local communities (34%). At the same time, the differences across countries, industries, and sizes were statistically insignificant ( $p > 0.05$ ). The analysis uncovered negligible differences in the engagement of surveyed businesses in socially responsible activities across industries, sizes, and regions. The suggestions for businesses emphasise a more strategic approach to socially responsible activities, with a focus on delivering the greatest value to the greatest number of people. Keywords: Corporate Social Responsibility, Social Pillar, Business Companies, Czechia, Poland, Slovakia

**KEYWORDS:** Corporate Social Responsibility, Enterprise Economics, Business, Strategic Management, Social Pillar, Czechia, Poland, Slovakia

**CONFLICT OF INTEREST:** the authors declare that there is no conflict of interest

**FINANCIAL SUPPORT.** This research has been carried out within the project “Corporate Social Responsibility in Business Practice of the Visegrad Region (Visegrad Grant no. 22220149)”.

### Article history:

Received 23 October 2025

Accepted 04 November 2025

Published 30 December 2025

\* **Corresponding author:** Šikýř, M. – PhD, Senior Lecturer, Ambis University, 575/1 Lindnerova St., Prague, Czech Republic, email: [martin.sikyr@ambis.cz](mailto:martin.sikyr@ambis.cz)

# Исследование социально ответственной деятельности компаний в Центральной Европе

Шикирж М.<sup>а\*</sup>, Скипалова Р.<sup>а</sup>, Ривера И.<sup>б</sup>, Петракова З.<sup>б</sup>, Малек З.<sup>а</sup>

<sup>а</sup> Амбис университет, ул. Линднерова 575/1, Прага, Чехия; <sup>б</sup> Университет Корвинуса, ул. Кёзрактар 4-6, Будапешт, Венгрия; <sup>с</sup> Словацкий технологический университет, ул. Радлинского 2766/11, Братислава, Словакия

**Для цитирования:** Шикирж М., Скипалова Р., Ривера И., Петракова З., Малек З. (2025). Исследование социально ответственной деятельности компаний в Центральной Европе. Экономика: стратегия и практика, 20(4), 6-20. <https://doi.org/10.51176/1997-9967-2025-4-6-20>

## АННОТАЦИЯ

Корпоративная социальная ответственность (далее – CSR) становится важнейшим инструментом устойчивого развития и повышения конкурентоспособности бизнеса в странах Центральной Европы. Цель исследования направлена на выявление наиболее распространённых практик социальной ответственности среди компаний Чехии, Польши и Словакии, а также в анализе различий их участия в таких инициативах в зависимости от отрасли, размера и территориального охвата. Методологическая база исследования включает анкетный опрос 300 компаний (по 100 из каждой страны), проведённый в 2023 г. в рамках проекта «Корпоративная социальная ответственность в деловой практике стран Вишеградского региона». Для статистической обработки использовались методы корреляционного и сравнительного анализа по четырём критериям: страна, отрасль, размер предприятия и региональный охват. Результаты показали, что лишь около трети компаний в Чехии, Польше и Словакии осуществляют стратегическое планирование деятельности в области КСО. Наиболее распространёнными формами социальной ответственности являются соблюдение принципов деловой этики, забота о сотрудниках сверх установленных законом требований, обучение персонала, обеспечение равных возможностей и сотрудничество с местными сообществами. При этом различия между странами, отраслями и размерами предприятий оказались статистически незначимыми ( $p > 0.05$ ). Полученные результаты свидетельствуют о несущественных различиях в уровне вовлечённости компаний в социально ответственную деятельность по странам, отраслям и регионам. Авторы подчёркивают необходимость более стратегического подхода к реализации КСО, ориентированного на достижение наибольшей общественной ценности и устойчивого эффекта для максимального числа заинтересованных сторон.

**КЛЮЧЕВЫЕ СЛОВА:** корпоративная социальная ответственность, экономика предприятия, бизнес, стратегическое управление, социальная составляющая, Чехия, Польша, Словакия

**КОНФЛИКТ ИНТЕРЕСОВ:** авторы заявляют об отсутствии конфликта интересов.

**ФИНАНСИРОВАНИЕ:** Данное исследование проведено в рамках проекта «Корпоративная социальная ответственность в деловой практике Вишеградского региона (грант Вишеграда № 22220149)».

## История статьи:

Получено 23 октября 2025

Принято 04 ноября 2025

Опубликовано 30 декабря 2025

\* **Корреспондирующий автор:** Шикирж М. – PhD, старший преподаватель, Амбис университет, ул. Линднерова 575/1, Прага, Чешская Республика, email: [martin.sikyr@ambis.cz](mailto:martin.sikyr@ambis.cz)

## INTRODUCTION

Any business activity of any business company has some impact on the outside world. The effects of business activities can be both positive, such as attractive job opportunities, and negative, such as severe environmental pollution (Guan et al., 2023). In terms of long-term prosperity and sustainability, every business should be aware of the impacts of its activities and act responsibly towards the society and environment in which it operates (Magee, 2019). These are the fundamentals of the corporate social responsibility (hereinafter – CSR) concept, which advances the voluntary social (people), environmental (planet), and economic (profit) responsibility of business companies (García-Piqueres & García-Ramos, 2022). Therefore, business companies should balance their social, environmental, and economic interests. In other words, they should find a way to make a profit while benefiting people and the planet (Isacowitz et al., 2022).

In recent years, socially, environmentally, and economically responsible behaviour in line with the CSR concept has become the standard for many businesses across the European Union (Thakkar et al., 2020). Such behavior has long been promoted by many European Commission initiatives, such as a Green Paper (2001) advancing the development of socially, environmentally, and economically responsible behavior of business companies within the European Union as elsewhere around the world. Similar initiatives should also lead to specific legislative changes in the member countries of the European Union to promote the implementation of positive social, environmental, and economic responsibility by businesses (Metzker, 2025; Hendrickx, 2018). Socially, environmentally, and economically responsible activities together represent the three traditional pillars of the CSR concept (Shim et al., 2021). The social pillar refers to improving the working and living conditions of employees, customers, and other stakeholder communities (Semenikhina et al., 2023; Ylipulli et al., 2025). A business company aiming to achieve long-term prosperity and sustainability should address all three pillars equally (Kucharcikova & Miciak, 2018). Investing in socially, environmentally, and economically responsible activities can bring more engaged employees, more loyal customers, better public relations, more attractive projects, lower production costs, higher sales rev-

enues, improved company reputation, and so on (Blajer-Golebiewska & Vasa, 2024; Ben Hmiden et al., 2022; Oliinyk et al., 2023). All these potential benefits usually outweigh the time, money, and effort required to successfully implement the planned socially, environmentally, and economically responsible activities (Rizwan & Jenita, 2022).

This article is explicitly directed at the socially responsible activities of businesses in Czechia, Poland, and Slovakia, which, together with Hungary, form the so-called Visegrad Four. Since the 1990s, the economies of Czechia, Poland, and Slovakia have been among the relatively steadily developing market economies (Khan et al., 2023), including a diverse spectrum of industries from agriculture through production and trade to services (Burksaitiene et al., 2019). These economies benefit both from reciprocal cooperation and, above all, from cooperation with other member countries of the European Union (Matouskovi, 2022). Operating in markets within the European Union leads certain businesses to follow many of the European Union's development initiatives, including socially responsible behaviour (Babu et al., 2023; Hąbek, 2017).

As a result of efforts to improve their competitive position, particular businesses must improve their socially responsible behaviour towards stakeholder communities, particularly employees and customers. Therefore, the article deals with socially responsible activities of business companies in Central Europe (Czechia, Poland, and Slovakia) to identify specifics in socially responsible activities of surveyed business companies of different industries (production, trade, services), sizes (small, medium-sized, large), and regional coverage (one region, more regions, whole country). The article intends to answer two research questions:

*RQ1:* Which are the most common socially responsible activities across surveyed business companies in Czechia, Poland, and Slovakia?

*RQ2:* What are the differences in the engagement of surveyed business companies in Czechia, Poland, and Slovakia in socially responsible activities, depending on the industry, size, and regional coverage?

## LITERATURE REVIEW

Socially responsible activities, as one of the traditional CSR pillars, aim to positively impact business activities on the well-being of stakeholder

communities, primarily employees and customers, by addressing working and living conditions (Srbova et al., 2023). In the practice of business companies, socially responsible behavior means advancing equal job opportunities, preventing discrimination in the workplace, supporting people with disabilities, creating a safe and healthy working environment, promoting work-life balance, cooperating with local communities, complying with business ethics, and so on (Lee et al., 2020; Strouhal et al., 2025). Within the CSR concept, businesses are expected to invest in similar activities voluntarily, while at the same time benefiting both the businesses engaged in socially responsible activities and the target stakeholder communities (Bahta et al., 2021; Knežević et al., 2023). This requires that investments in socially responsible activities be part of strategic planning and that they deliver the expected return in the form of meeting the needs of target stakeholder communities and achieving sustainable profitability and competitiveness (An & Yoon, 2021; Belás et al., 2024). The challenges of implementing the CSR concept within businesses have been the subject of scientific research in most developed economies over the past few decades. This article focuses on Central Europe and the socially responsible activities of businesses in Czechia, Poland, and Slovakia.

In Czechia, CSR research focused on specific CSR pillars, such as socially responsible activities, is not particularly common. Instead, the research focuses on the entire CSR practice, from the perspectives of businesses and stakeholder communities, primarily employees and customers. Nevertheless, Dohnalova and Legnerova (2018) researched socially responsible activities within the CSR practices of 66 business companies with a foreign owner operating in Czechia to determine whether and to what extent they engage in socially responsible activities focused on employee support and satisfaction. From a business perspective, Konecny (2019) compared the CSR practices of family- and non-family-owned companies operating in Czechia, using a sample of almost 300 companies. He revealed a greater emphasis on sustainability and socially responsible behaviour in family companies, which naturally build closer relationships with employees, customers, and local communities. A proactive approach to the development of CSR activities means, in particular, their communication to stakeholders, as confirmed, for example, by Tetrevovala (2018), who analysed the

quality of the communication of CSR activities by chemical companies operating in Czechia. From the perspective of stakeholders, Cincalova and Toporova (2021) analysed employee attitudes to CSR activities in a Czech brewery company. However, they suggested the company engage employees more in CSR activities to increase their positive impact. In addition to employees, customers often perceive companies' CSR activities as part of their good brand and reputation, which affects their attitude toward the companies. That was confirmed, for example, by Hommerova et al. (2020), who analysed customer perceptions of CSR activities of McDonald's restaurants in Czechia using a sample of more than two hundred and fifty respondents. Similar conclusions were reached by Hincica et al. (2022), who analysed customer perceptions of CSR activities of businesses operating in Czechia using a sample of more than 300 respondents.

In Poland, as in Czechia, CSR research seems to be oriented more toward the overall CSR practice than toward particular CSR pillars. Kogut and Brozek (2015) analysed the CSR practices of railway companies in Poland to identify examples of CSR activities and benefits. Wolak-Tuzimek (2017) analysed good CSR practices of businesses operating in Poland, comparing the author's survey findings with a national survey conducted in 2014, 2015, and 2016, covering responses from more than 100 companies per survey and year. On the other hand, somewhat different conclusions were reached by Dos and Pattarin (2021), who analysed the drivers of CSR activities among business companies in Poland. They concluded that most businesses invest in CSR activities only under pressure from normative or regulatory instruments. By these conclusions, they demonstrated again that most of the delivered CSR activities are determined by developed business strategies. In other words, the delivered CSR activities need to help companies achieve specific business objectives. From the perspective of the relationship between CSR activities and business objectives, Zielinski and Jonek-Kowalska (2021) analysed the link between CSR activities and the profitability of electricity-producing companies in Poland, comparing companies that declared socially responsible behaviour with those that did not. Similarly, Grabinska et al. (2021) analysed the association between the engagement of high-tech companies in Poland in CSR activities



and their attractiveness to investors, using a sample of 92 companies and data for 2014-2018. Nawrocki and Sz wajca (2021) analysed the engagement of energy companies in Poland in CSR activities using a sample of six joint-stock energy companies and their annual report data for 2016-2020. However, cooperation with contractors, who represent strategic stakeholders, may be more important. In other words, delivered CSR activities must always find their target audience, as demonstrated by Wozniak and Jurczyk (2022), who analysed local community perceptions of CSR activities by lignite mining companies in Poland. They demonstrated how important it is to communicate the impacts and benefits of CSR activities to stakeholder communities to achieve their positive impact.

In Slovakia, as in Czechia and Poland, CSR research focuses more on the entire CSR practice than on particular CSR pillars. Moravcikova et al. (2015) conducted a secondary analysis of international surveys on the communication of CSR activities through CSR reports to assess the intensity of CSR communication by international businesses, including those operating in Slovakia. However, the intensity of communication about CSR activities must be balanced with the valuable benefits they offer to both businesses and the target stakeholder communities engaged in them. This fact was demonstrated, for example, by Krizanova and Gajanova (2016), who analysed the attitudes of businesses operating in Slovakia toward CSR activities using a sample of 47 companies that declared engagement in CSR activities. They confirmed that businesses surveyed voluntarily and rationally invest in CSR activities. Similar conclusions were reached by Dubravsk a et al. (2020), who analysed the association between the implementation of CSR activities and the profitability of surveyed companies using a sample of 200 of the largest businesses operating in various industries in Slovakia. The positive effect of implemented CSR activities on the profitability can be mediated by improved brand value, which was demonstrated, for example, by Kadekova et al. (2020) who analyzed the impact of CSR activities on brand value perceived by stakeholder communities (business partners, employees, customers, etc.) in domestic-owned and foreign-owned food companies in Slovakia using a sample of one hundred and twenty-five companies. Similarly, Hincica et al. (2021) analysed the engagement of logistics compa-

nies operating in Slovakia in CSR activities using a sample of twenty-nine companies. However, greater engagement in CSR activities was evident among companies with CSR specialists or departments and among foreign-owned companies.

From the perspective of Central European countries, Nagy et al. (2022) analysed the association between CSR activities and financial performance using a sample of 35 publicly listed companies that reported CSR activities and operated in Visegrad countries. They confirmed a positive association between CSR activities and the financial results of surveyed companies, plus improved company image resulting from the engagement in CSR activities. Similarly, Dvorsky et al. (2023) analysed the impact of implementing CSR activities on the financial performance of small and medium-sized businesses using a sample of 1,090 companies operating in four Central European countries. They confirmed a positive impact of CSR activities on the financial performance of surveyed companies.

The literature review of research on CSR activities of business companies in Czechia, Poland, and Slovakia is more exemplary than exhaustive. However, it provides an overview of business companies' engagement in CSR activities in Czechia, Poland, and Slovakia over recent years. The engagement of business companies in CSR activities is increasing across countries and industries. Business companies are, to varying degrees, voluntarily engaged in a wide range of CSR activities. In socially responsible activities, businesses commonly promote initiatives such as equal opportunities, a safe working environment, work-life balance, local communities, and corporate volunteering. However, they still primarily invest in activities that deliver the greatest added value to both the company and stakeholder communities.

## METHODOLOGY

The analysis of specifics in socially responsible activities of business companies of different industries, sizes, and regional coverage is founded on the results of a questionnaire survey performed within the project "Corporate Social Responsibility in Business Practice of the Visegrad Region (Visegrad Grant no. 22220149)". Data collection was done from January to November 2023. Representatives of business companies operating in Czechia, Poland, and Slovakia that have declared CSR activities

were addressed via email. The intention was to obtain data from a roughly equal number of companies across countries, industries, sizes, and regions. Finally, relevant data were obtained from 300 business companies (100 from each country). The representatives of the business companies were owners, executive directors, CSR or PR managers, and other managers, such as HR managers.

The online questionnaire comprised 53 questions, organised into five sections, and investigated the current state of CSR practice in businesses in Czechia, Poland, and Slovakia. The questionnaire was translated into the respondents' national language to improve understanding of the statements. The questionnaire was secured before being automatically filled out by a computer. Also, the questionnaire includes a control question to eliminate heterogeneity in respondents' opinions (non-consistent responses). This respondent was rejected from the evaluation of the sample dataset.

The article analyzes data concerning socially responsible activities provided by surveyed business companies, namely: (1) respect for equal job opportunities (gender, age, etc.), (2) support of employee voluntary activities, (3) application of business ethics, (4) cooperation with local communities (schools, non-profit organizations, local governments, etc.), (5) employee care beyond legal obligations (safety, health, etc.), (6) employee training beyond legal obligations (additional training, retraining, etc.), (7) assistance to dismissed employees beyond legal obligations (retraining, recruitment, etc.), and (8) employee work-life balance (flexible working arrangements, family-friendly policies, etc.). These numbers are used in the text to identify particular socially responsible activities. The engagement of business companies in particular socially responsible activities was

evaluated on a scale from not at all to very strongly. The article contains the following statistical hypothesis (hereinafter – SH) formulations:

*SH1*: Dependencies between socially responsible activities across countries are statistically significant with medium and large strong correlations.

*SH2*: There are no statistically significant differences in the engagement of surveyed businesses in Czechia, Poland, and Slovakia in socially responsible activities, depending on industry (SH2A), size (SH2B), or regional coverage (SH2C).

The statistical hypotheses (SH1, SH2A, SH2B, and SH2C) were verified with the application of the statistical methods. The research data were evaluated using the following statistical methods: sorting by a single statistical sign, sorting by two statistical signs, and sorting by absolute values (total number of respondents) for each of the single or two statistical signs. Also, the correlation analysis: Pearson's correlation coefficients were calculated. A t-test was used to verify the statistical significance of Pearson's pairwise correlation coefficients. These statistical methods are fundamental tools for presenting the main results from the questionnaire and the dependencies among its statements. Sample data were validated because they were representative of the primary criterion for SMEs (enterprise size) across three Central European countries.

The analysis using Microsoft Excel includes the evaluation of responses on the country (Czechia, Poland, Slovakia), industry (production-, trade-, and service-oriented business companies), size (small, medium-sized, and large business companies), and regional coverage (one region-, more region-, and whole country-oriented companies). The structure of the surveyed business companies by country, industry, size, and regional coverage is shown in Table 1.

**Table 1.** The structure of the surveyed business companies

Country	Industry		Size*		Regional Coverage	
Czechia	Production:	22%	Small:	40%	One region:	37%
	Trade:	33%	Medium-sized:	20%	More regions:	31%
	Services:	45%	Large:	40%	Whole country:	32%
Poland	Production:	38%	Small:	40%	One region:	8%
	Trade:	27%	Medium-sized:	20%	More regions:	14%
	Services:	35%	Large:	40%	Whole country:	78%
Slovakia	Production:	39%	Small:	40%	One region:	41%
	Trade:	35%	Medium-sized:	20%	More regions:	37%
	Services:	26%	Large:	40%	Whole country:	22%

\* Small (0-49 employees), medium-sized (50-249 employees), large (250+ employees)

Note: compiled by the authors

The evaluation of responses involves comparing response frequencies and performing a Pearson's correlation analysis at the 0.05 significance level. Specifics in socially responsible activities of 300 business companies of different industries, sizes, and regional coverage operating in Czechia, Poland, and Slovakia are analyzed to reveal which are the most common socially responsible activities across surveyed business companies in Czechia, Poland, and Slovakia (RQ1) and what are the differences in the engagement of surveyed business companies in Czechia, Poland, and Slovakia in socially responsible activities depending on the industry, size, and regional coverage (RQ2).

The analysis revealed that approximately a third of surveyed businesses in Czechia (27%), Poland (34%), and Slovakia (43%) engage in strategic planning for CSR activities, including socially responsible activities. In Czechia, these are primarily large, service-oriented businesses operating nationwide. In Poland, these are primarily large, production-oriented businesses operating nationwide. In Slovakia, these are primarily large, production-oriented businesses operating across more regions. In the country comparison, minor differences appear depending on the industry and regional coverage. However, the standard view is that strategic planning for CSR activities is primarily the domain of large businesses, which typically plan most of their operations. On the other hand, no strategic planning for CSR activities was evident in most small businesses, regardless

of industry or regional coverage. Pearson's correlation analysis across countries revealed a moderate positive association between the strategic planning of CSR activities and the size of business companies ( $r = 0.337$ ), which may confirm the well-known fact that larger business companies tend to plan their CSR activities more strategically.

## RESULTS

In Czechia, the surveyed business companies are strongly engaged in (1) respect for equal job opportunities (51%), (3) application of business ethics (47%), (5) employee care beyond legal obligations (43%), and (6) employee training beyond legal obligations (42%). In Poland, the surveyed business companies are strongly engaged in (5) employee care beyond legal obligations (32%), (3) application of business ethics (28%), (4) cooperation with local communities (25%), and (8) employee work-life balance (25%). In Slovakia, the surveyed business companies are strongly engaged in (1) respect for equal job opportunities (57%), (2) support of employee voluntary activities (54%), (3) application of business ethics (49%), and (4) cooperation with local communities (46%). There are minor differences in the extent to which the surveyed businesses engage in socially responsible activities. Table 2 shows the correlation matrix with dependencies between socially responsible activities across countries.

**Table 2.** Pearson's coefficients of correlation

Socially responsible activity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Respect for equal job opportunities	1	-	-	-	-	-	-	-
Support of employee voluntary activities	0.614***	1	-	-	-	-	-	-
Application of business ethics	0.572***	0.699***	1	-	-	-	-	-
Cooperation with local communities	0.434**	0.655***	0.647***	1	-	-	-	-
Employee care beyond legal obligations	0.554***	0.703***	0.785***	0.710***	1	-	-	-
Employee training beyond legal obligations	0.500***	0.651***	0.711***	0.682***	0.804***	1	-	-
Assistance to dismissed employees beyond legal obligations	0.434**	0.614***	0.580***	0.527***	0.585***	0.619***	1	-
Employee work-life balance	0.493**	0.605***	0.718***	0.596***	0.774***	0.691***	0.602***	1
Pearson coefficient of correlation is statistically significant at the level of significance at * $\alpha = 0.05$ ; ** $\alpha = 0.01$ ; *** $\alpha = 0.001$								

Note: compiled by the authors

The results confirmed that the dependencies between socially responsible activities across countries are statistically significant. However, across countries, the surveyed business companies pay dominant attention to (3) – 43% as well as to (5) – 41%, (6) – 36%, (1) – 36%, or (4) – 34%. Moreover, Pearson's correlation analysis revealed strong positive associations among specific socially responsible activities (see Table 2). For example, there is a very strong positive association between (6) and (5)

–  $r = 0.804$  or between (5) and (3) –  $r = 0.785$ . This demonstrates that the surveyed businesses typically offer sets of purposefully related socially responsible activities. Also, Table 2 shows that these dependencies are medium-strong (the value of the coefficient of correlation is between 0.4 and 0.7) and large-strong (the value of the coefficient of correlation is greater than 0.7). Hypothesis 1 (SH1) was accepted.

Table 3 summarises the most common socially responsible activities across countries and industries.

**Table 3.** The most common socially responsible activities from the industry perspective

Country	Industry	Socially responsible activities
Czechia	Production	(3) Application of business ethics (6) Employee training beyond legal obligations (5) Employee care beyond legal obligations
	Trade	(1) Respect for equal job opportunities (5) Employee care beyond legal obligations (2) Support of employee voluntary activities
	Services	(3) Application of business ethics (1) Respect for equal job opportunities (6) Employee training beyond legal obligations
Poland	Production	(3) Application of business ethics (5) Employee care beyond legal obligations (4) Cooperation with local communities
	Trade	(8) Employee work-life balance (5) Employee care beyond legal obligations (3) Application of business ethics
	Services	(5) Employee care beyond legal obligations (4) Cooperation with local communities (8) Employee work-life balance
Slovakia	Production	(3) Application of business ethics (4) Cooperation with local communities (1) Respect for equal job opportunities
	Trade	(1) Respect for equal job opportunities (3) Application of business ethics (2) Support of employee voluntary activities
	Services	(1) Respect for equal job opportunities (3) Application of business ethics (5) Employee care beyond legal obligations

Note: compiled by the authors

The most common socially responsible activities are very similar across countries and industries. They include (1) respect for equal job opportunities, (3) application of business ethics, and (5) employee care beyond legal obligations. The results (see Table 3) confirmed that there exist statistically significant differences between business sectors across countries. The statistical hypothesis 2A (SH2A) was accepted.

From a size perspective, business companies in all three countries show similar patterns of engagement in socially responsible activities. Small and medium-sized firms mainly focus on equal job opportunities, business ethics, and employee care or training beyond legal obligations. Large enterprises tend to demonstrate broader strategic planning and higher involvement in employee development, work-life balance, and support for



voluntary initiatives. Overall, participation intensity increases with company size, but cross-country differences remain minor.

Table 4 summarises the most common socially responsible activities in countries and the sizes of businesses.

**Table 4.** The most common socially responsible activities from the size perspective

Country	Size	Socially responsible activities
Czechia	Small	(1) Respect for equal job opportunities (3) Application of business ethics (5) Employee care beyond legal obligations
	Medium-sized	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
	Large	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
Poland	Small	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
	Medium-sized	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
	Large	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
Slovakia	Small	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
	Medium-sized	(4) Cooperation with local communities (1) Respect for equal job opportunities (5) Employee care beyond legal obligations
	Large	(8) Employee work-life balance (6) Employee training beyond legal obligations (7) Assistance to dismissed employees beyond legal obligations

Note: compiled by the authors

Pearson's correlation analysis revealed negligible or weak positive associations between specific socially responsible activities and the size of businesses. The most common socially responsible activities are similar across countries and sizes. They include (1) respect for equal job opportunities, (2) support of employee voluntary activities, and (3) application of business ethics. There are minor differences between medium-sized and large companies in Slovakia and other business companies. The results (see Table 4) confirmed that there are statistically significant differences in enterprise types (by number of employees) across countries. The statistical hypothesis 2B (SH2B) was accepted.

From a regional coverage perspective, businesses in all three countries exhibit comparable

patterns of socially responsible engagement. Firms operating across multiple regions or nationwide tend to be more involved in CSR initiatives, particularly in business ethics, equal job opportunities, and employee care beyond legal obligations. Local, single-region firms also participate in CSR, though their efforts are usually less structured and less strategic. Overall, the findings indicate that the wider a company's regional coverage, the stronger its CSR commitment, especially toward community cooperation and employee-related initiatives, while cross-country differences remain statistically insignificant.

Table 5 sums up the most common socially responsible activities in particular countries and the regional coverage of business companies.

**Table 5.** The most common socially responsible activities from the regional coverage perspective

Country	Regional coverage	Socially responsible activities
Czechia	One region	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics
	More regions	(1) Respect for equal job opportunities (3) Application of business ethics (5) Employee care beyond legal obligations
	Whole country	(3) Application of business ethics (1) Respect for equal job opportunities (5) Employee care beyond legal obligations
Poland	One region	(3) Application of business ethics (4) Cooperation with local communities (5) Employee care beyond legal obligations
	More regions	(3) Application of business ethics (5) Employee care beyond legal obligations (4) Cooperation with local communities
	Whole country	(5) Employee care beyond legal obligations (3) Application of business ethics (4) Cooperation with local communities
Slovakia	One region	(1) Respect for equal job opportunities (3) Application of business ethics (4) Cooperation with local communities
	More regions	(3) Application of business ethics (1) Respect for equal job opportunities (5) Employee care beyond legal obligations
	Whole country	(1) Respect for equal job opportunities (2) Support of employee voluntary activities (3) Application of business ethics

Note: compiled by the authors

Pearson's correlation analysis revealed negligible or weak negative associations between specific socially responsible activities and the regional coverage of businesses. The most common socially responsible activities are very similar across countries and regional coverage. They include (1) respect for equal job opportunities, (3) application of business ethics, (4) cooperation with local communities, and (5) employee care beyond legal obligations. The results (see Table 5) confirmed that there are statistically significant differences in regional coverage (types: one region, more regions, whole countries) across countries. The statistical hypothesis 2C (SH2C) was accepted.

## DISCUSSION

The analysis of specifics in socially responsible activities of 300 business companies of different industries, sizes, and regional coverage operating in Czechia, Poland, and Slovakia uncovered that the

most common socially accountable activities across surveyed business companies in Czechia, Poland, and Slovakia (RQ1) are (1) respect for equal job opportunities, (3) application of business ethics, (4) cooperation with local communities, (5) employee care beyond legal obligations, and (6) employee training beyond legal obligations. The engagement of surveyed businesses in these socially responsible activities aligns with the fundamental purpose of the social pillar of Corporate Social Responsibility (Matei et al., 2021). They help businesses ensure a positive impact of business activities on the well-being of stakeholder communities, mainly employees and customers, by complying with fair and non-discriminatory practices (Newey et al., 2023) and by promoting better working and living conditions (Diamantis & Pühr, 2022).

The analysis uncovered negligible differences in the engagement of surveyed businesses in Czechia, Poland, and Slovakia in socially responsible activities across industries, sizes, and regions (RQ2).

The most common socially responsible activities from the industry, size, and regional coverage perspectives align with those across countries. In other words, the most common socially responsible activities of the surveyed companies are very similar across countries, industries, sizes, and regional coverage. It could be said that the socially responsible activities of the surveyed business companies follow commonly known and proven CSR strategies and policies (Nardi et al., 2021), aiming to meet the requirements and expectations associated with socially responsible behaviour (Koseoglu et al., 2021).

Surveyed business companies pay dominant attention to (1) respect for equal job opportunities, (3) application of business ethics, (4) cooperation with local communities, and (5) employee care beyond legal obligations. Moreover, strong positive associations among specific socially responsible activities of the surveyed businesses were uncovered. For example, (5) employee care beyond legal obligations is very strongly positively associated with (3) application of business ethics and (4) cooperation with local communities. Alternatively, (8) employee work-life balance is very strongly positively associated with (3) application of business ethics and (5) employee care beyond legal obligations.

The associations revealed could explain the need to provide socially responsible activities as a system (Galbreath et al., 2022), helping to meet both business and stakeholder community goals (Grofcikova et al., 2020). Such a concept of socially responsible activities requires a strategic approach grounded in meaningful CSR strategies implemented alongside business strategies (Sitaloppi et al., 2021). In general, however, all CSR activities should be driven by voluntarism rather than normative or regulatory pressures (Knott & Wilson, 2024). In addition, the return on investment in socially responsible activities depends on their effective communication to target stakeholder communities, especially employees and customers, whose decisions are influenced by businesses' socially responsible behaviour (Kliestikova, 2017).

Suggestions arising from the analysis relate to the strategic approach and to a focus on socially responsible activities, including compliance with business ethics and equal job opportunities; contributions to employee work-life balance and voluntary activities; employee care beyond legal obligations; and cooperation with local communities. The surveyed businesses should focus more on strategic planning

for CSR activities, including socially responsible initiatives, in line with environmentally and economically responsible practices. Learning and understanding the needs of stakeholder communities should be part of this process. Any socially responsible activities should be targeted at specific issues related to people's working and living conditions. Businesses should focus on socially responsible activities that deliver the greatest value to the largest number of people. Such activities should specifically include the respect for equal job opportunities (gender, age, etc.), the application of business ethics, cooperation with local communities (schools, non-profit organisations, local governments, e.g. Vierterbl & Koch, 2022), employee care beyond legal obligations (safety, health, e.g., Hsieh et al., 2022), and the employee work-life balance (flexible working arrangements, family-friendly policies, e.g., Stojanović et al., 2022). Future research on socially responsible activities could focus on the impact of specific socially responsible activities across stakeholder communities, from founders, owners, and shareholders to managers and employees, and from suppliers and customers to government institutions and local communities.

## CONCLUSION

The analysis of specifics in socially responsible activities of business companies of different industries, sizes, and regional coverage operating in Central Europe (Czechia, Poland, and Slovakia) aimed to uncover which are the most common socially responsible activities across surveyed business companies across countries and what are the differences in the engagement of surveyed business companies in socially responsible activities depending on the industry, size, and regional coverage.

The findings revealed negligible differences in the engagement of the surveyed businesses in socially responsible activities. The most common socially responsible activities of surveyed businesses are very similar across countries, industries, sizes, and regional coverage. They include respect for equal job opportunities, adherence to business ethics, cooperation with local communities, and employee care beyond legal obligations. These socially responsible activities relate to people's working and living conditions and deliver the greatest value to the most significant number of people. To meet their

purpose, they should be founded on the understanding of the needs of stakeholder communities. This should be part of the strategic planning process for CSR activities to meet both business and stakeholder community goals.

The research findings and suggestions have some limitations. They could be challenged by a relatively small number of surveyed businesses across different industries, sizes, and regional coverage. Data collection was realised with the main criterion of the size of the company. Also, additional demographic characteristics were not evaluated, such as the legal form of enterprise, the length of business, and so on. Also, data collection was conducted in only three Central European countries, with a minimal impact on the range of the business environment across the European Union.

Further research arising from the findings and suggestions could examine the impacts of specific socially responsible activities on stakeholder communities. Their knowledge could improve the strategic planning and implementation of socially responsible activities with a clear purpose and high added value. The findings could be beneficial for both theory and practice.

#### AUTHOR CONTRIBUTIONS

Conceptualization and theory: MS, RS and IR; research design: MS, RS, IR, ZP and ZM; data collection: MS; analysis and interpretation: MS, RS, IR, ZP and ZM; writing draft preparation: MS, RS and IR; supervision: IR, ZP and ZM; correction of article: MS, RS, IR, ZP and ZM; proofreading and final approval of article: MS. All authors have read and agreed to the published version of this manuscript.

#### REFERENCES

- An, S. B., & Yoon, K. C. (2021). The effects of socially responsible activities on management performance of internationally diversified firms: Evidence from the KOSPI Market. *The Journal of Asian Finance, Economics and Business*, 8(3), 251-265. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0251>
- Babu, N., De Roeck, K., Rivkin, W., & Bhattacharya, S. (2023). I can do good even when my supervisor is bad: Abusive supervision and employee socially responsible behaviour. *Journal of Occupational and Organizational Psychology*. 97(2), 555-578. <https://doi.org/10.1111/joop.12482>
- Bahta, D., Yun, J., Islam, M. R., & Bikanyi, K. J.

(2021). How does CSR enhance the financial performance of SMEs? The mediating role of firm reputation. *Economic Research-Ekonomska Istraživanja*, 34(1), 1428-1451. <https://doi.org/10.1080/1331677X.2020.1828130>

Belás, J., Jr., Petráková, Z., Streimikis, J., & Kozová, K. (2024). Participative management style in SMEs: Influence of CSR factors. Empirical evidence from the Visegrad Group. *Journal of International Studies*, 17(3), 133-147. <https://doi.org/10.14254/2071-8330.2024/17-3/7>

Ben Hmidien, O., Rjiba, H., & Saadi, S. (2022). Competition through environmental CSR engagement and cost of equity capital. *Finance Research Letters*, 47, 102773. <https://doi.org/10.1016/j.frl.2022.102773>

Blajer-Golebiewska, A., & Vasa, L. (2024). Effect of reputation and social media on the financial performance of SMEs – a comparison between selected business sectors. *Journal of Business Sectors*, 2(1), 21–31. <https://doi.org/10.62222/ADXS7200>

Burksaitiene, D., Jegelaviciute, R., Grecikova, A., Krajco, K., & Sokol, J. (2019). Economic indicators paradigm on the labour market in Lithuania and Slovakia. *Engineering Economics*, 30(5), 612-620. <https://doi.org/10.5755/j01.ee.30.5.23599>

Cincilova, S., & Toporova, V. (2022). ESR-CSR congruence assessment of Czech brewery. In F. Bezzina (Ed.) *Proceedings of the 17th European Conference on Management, Leadership, and Governance (ECMLG 2021)* (pp. 125-132). <https://doi.org/10.34190/MLG.21.056>

Diamantis, D., & Puhr, R. (2022). Corporate social responsibility and work-life balance provisions for employee quality of life in hospitality and tourism settings. *Worldwide Hospitality and Tourism Themes*, 14(3), 207-209. <https://doi.org/10.1108/WHATT-02-2022-0026>

Dohnalova, M., & Legnerova, K. (2018). Corporate social responsibility as a new approach to the employees' satisfaction. In T. Loster & T. Pavelka (Eds.), *12th International Days of Statistics and Economics* (pp. 373-382). Melandrium. [https://msed.vse.cz/msed\\_2018/article/89-Dohnalova-Marie-paper.pdf](https://msed.vse.cz/msed_2018/article/89-Dohnalova-Marie-paper.pdf)

Dos, A., & Pattarin, F. (2021). Drivers of CSR anchoring in transition economies: Evidence from Poland. *Business Ethics the Environment & Responsibility*, 30(4), 507-521. <https://doi.org/10.1111/beer.12363>

Dubravská, M., Marchevská, M., Vasaníková, P., Kotulic, R. (2020). Corporate social responsibility and environmental management linkage: An empirical analysis of the Slovak Republic. *Sustainability*, 12(13), 5431. <https://doi.org/10.3390/su12135431>

Dvorsky, J., Svihlikova, I., Kozubikova, L., Frajtova Michalikova, K., & Balcerzak, A. P. (2023). Effect of CSR implementation and crisis events in business on the financial management of SMEs. *Technological and Economic Development of Economy*, 29(5), 1496-1519. <https://doi.org/10.3846/tede.2023.19821>



- Galbreath, J., Lucianetti, L., Tisch, D., Thomas, B. (2022). Firm strategy and CSR: the moderating role of performance management systems. *Journal of Management & Organization*, 28(1), 202-220. <https://doi.org/10.1017/jmo.2020.27>
- García-Piqueres, G., & García-Ramos, R. (2022). Complementarity between CSR dimensions and innovation: behaviour, objective, or both? *European Management Journal*, 40(4), 475-489. <https://doi.org/10.1016/j.emj.2021.07.010>
- Grabinska, B., Kedzior, D., Kedzior, M., & Grabinski, K. (2021). The impact of CSR on the capital structure of high-tech companies in Poland. *Sustainability*, 13(10), 5467. <https://doi.org/10.3390/su13105467>
- Green Paper (2001). Green Paper. Promoting a European Framework for Corporate Social Responsibility. Commission of the European Communities. Retrieved October 15, 2025, from [https://ec.europa.eu/commission/presscorner/api/files/document/print/en/doc\\_01\\_9/DOC\\_01\\_9\\_EN.pdf](https://ec.europa.eu/commission/presscorner/api/files/document/print/en/doc_01_9/DOC_01_9_EN.pdf)
- Grofcikova, J., Izakova, K., & Skvareninova, D. (2020). Impact of corporate governance on CSR in Slovak insurance companies. In N. Tsounis & A. Vlachvei (Eds.), *Advances in Cross-Section Data Methods in Applied Economic Research* (571-592). Springer. [https://doi.org/10.1007/978-3-030-38253-7\\_37](https://doi.org/10.1007/978-3-030-38253-7_37)
- Guan, X., Ahmad, N., Sial, M. S., Cherian, J. & Han, H. (2023). CSR and organizational performance: The role of pro-environmental behavior and personal values. *Corporate Social Responsibility and Environmental Management*, 30(2), 677-694. <https://doi.org/10.1002/csr.2381>
- Hábek, P. (2017). CSR reporting practices in Visegrad group countries and the quality of disclosure. *Sustainability*, 9(12), 2322. <https://doi.org/10.3390/su9122322>
- Hendrickx, F. (2018). The European social pillar: A first evaluation. *European Labour Law Journal*, 9(1), 3-6. <https://doi.org/10.1177/2031952518759987>
- Hincica, V., Malikova, M., & Rezankova, H. (2021). Logistics social responsibility: Understanding and development of the concept in the Slovak Republic. *Management: Journal of Contemporary Management Issues*, 26(1), 111-128. <https://doi.org/10.30924/mjcmi.26.1.7>
- Hincica, V., Rezankova, H., & Breckova, J. (2022). Perception of CSR by Czech consumers – an in-depth analysis. *Management: Journal of Contemporary Management Issues*, 27(1), 97-121. <https://doi.org/10.30924/mjcmi.27.1.7>
- Hommerova, D., Sredl, K., Vrbkova, L., & Svoboda, R. (2020). The perception of CSR activities in a selected segment of McDonald's customers in the Czech Republic and its effect on their purchasing behavior. *Sustainability*, 12(20), 8627. <https://doi.org/10.3390/su12208627>
- Hsieh, Y.-C., Weng, J., Pham, N.T., Yi, L.-H. (2022). What drives employees to participate in corporate social responsibility? A personal characteristics - CSR capacity - organizational reinforcing model of employees' motivation for voluntary CSR activities. *International Journal of Human Resource Management*, 33 (18), 3703-3735. <https://doi.org/10.1080/09585192.2021.1967422>
- Isacowitz, J. J., Schmeidl, S., & Tabela, C. (2022). The operationalization of Corporate Social Responsibility (CSR) in a mining context. *Resources Policy*, 79. <https://doi.org/10.1016/j.resourpol.2022.103012>
- Kadekova, Z., Savov, R., Kosciarova, I., & Valaskova, K. (2020). CSR activities and their Impact on brand value in food enterprises in Slovakia based on foreign participation. *Sustainability*, 12(12), 4856. <https://doi.org/10.3390/su12124856>
- Khan, K. A., Akhtar, M. A., Vishwakarma, R., K., & Hoang, H. C. (2023). A sectoral perspective on the sustainable growth of SMEs. Empirical research in the V4 countries. *Journal of Business Sectors*, 1(1), 10-19. <https://doi.org/10.62222/CVFW6962>
- Kliestikova, J. (2017). CSR reporting in specific conditions of the Slovak Republic. *New Trends and Issues Proceedings on Humanities and Social Sciences*, 3(4), 159-167. <https://doi.org/10.18844/prosoc.v3i4.1544>
- Knežević, G., Pavlović, V., & Bojičić, R. (2023). Does gender diversity improve CSR reporting? Evidence from the Central and West Balkan banking sector. *Economics and Sociology*, 16(3), 261-280. <https://dx.doi.org/10.14254/2071-789X.2023/16-3/14>
- Knott, S., & Wilson, J.P. (2024). Core charitable purpose and voluntary CSR activities in charity organizations: do they conflict? *Social Responsibility Journal*, 20(6), 1056-1071. <https://dx.doi.org/10.1108/SRJ-09-2023-0498>
- Kogut, J., & Brozek, K. (2015). Corporate social responsibility with the example of railway companies in Poland. In T. Loster & T. Pavelka (Eds.), *9th International Days of Statistics and Economics* (pp. 811-820). Melandrium. Retrieved October 15, 2025, from [https://msed.vse.cz/msed\\_2015/article/75-Kogut-Justyna-paper.pdf](https://msed.vse.cz/msed_2015/article/75-Kogut-Justyna-paper.pdf)
- Konecny, F. (2019). Does approach to CSR differ in family and non-family firms? Case of Czech Republic. In K. S. Soliman (Ed.), *Proceedings of the 34th International Business Information Management Association (IBIMA) Conference* (pp. 8851-8861). IBIMA. Retrieved October 15, 2025, from <https://ibima.org/accepted-paper/does-approach-to-csr-differs-in-family-and-non-family-firms-case-of-czech-republic/>
- Koseglu, M. A., Hon, A., Kalargyrou, V., & Okumus, F. (2021). Hiring people with disabilities as a CSR strategy in the tourism industry. *Tourism Analysis*, 26(1), 41-55. <https://doi.org/10.3727/108354220X15758302602547>
- Krizanova, A., & Gajanova, L. (2016). The importance of CSR implementation. In *CBU International Conference Proceedings 2016* (pp. 515-519). <https://doi.org/10.12955/cbup.v4.807>
- Kucharcikova, A., & Miciak, M. (2018). Human cap-

ital management in transport enterprises with the acceptance of sustainable development in the Slovak Republic. *Sustainability*, 10(7). <https://doi.org/10.3390/su10072530>

Lee, S., Han, H., Radic, A., & Toriq, B. (2020). Corporate social responsibility (CSR) as a customer satisfaction and retention strategy in the chain restaurant sector. *Journal of Hospitality and Tourism Management*, 45, 348-358. <https://doi.org/10.1016/j.jhtm.2020.09.002>

Magee, R. G. (2019). Environmental worldview beliefs and CSR advertising. *Social Responsibility Journal*, 15(3), 379-394. <https://doi.org/10.1108/SRJ-11-2017-0229>

Matei, F. B., Boboc, C., & Ghita, S. (2021). The relationship between corporate social responsibility and financial performance in Romanian companies. *Economic Computation and Economic Cybernetics Studies and Research*, 55(3), 297-314. <https://doi.org/10.24818/18423264/55.3.21.19>

Matouskovi, E. (2022). Comparison of economic cycles of the Slovak economy and other Visegrad Four countries. *Public Finance Quarterly*, 67(3), 463-481. [https://doi.org/10.35551/PFQ\\_2022\\_3\\_9](https://doi.org/10.35551/PFQ_2022_3_9)

Metzker, Z. (2025). The Impact of Financial Management on the CSR Perception in the SME Segment. *Journal of Business Sectors*, 3(1), 61-70. <https://doi.org/10.62222/PIKE8611>

Moravcikova, K., Stefanikova, L., & Rypakova, M. (2015). CSR reporting as an important tool of CSR communication. *Procedia Economics and Finance*, 26, 332-338. [https://doi.org/10.1016/S2212-5671\(15\)00861-8](https://doi.org/10.1016/S2212-5671(15)00861-8)

Nagy, M., Valaskova, K., & Durana, P. (2022). The effect of CSR policy on earnings management behavior: Evidence from Visegrad publicly listed enterprises. *Risks*, 10(11), 203. <https://doi.org/10.3390/risks10110203>

Nardi, L., Zenger, T., Lazzarini, S. G., & Cabral, S. (2021). Doing well by doing good, uniquely: Materiality and the market value of unique CSR strategies. *Strategy Science*, 7(1), 10-26. <https://doi.org/10.1287/stsc.2021.0145>

Nawrocki, T. L., & Szwajca, D. (2021). A multidimensional comparative analysis of involvement in CSR activities of energy companies in the context of sustainable development challenges: Evidence from Poland. *Energies*, 14(15), 4592. <https://doi.org/10.3390/en14154592>

Newey, L. R., de Oliveira, R. T., & Mishra, A. (2023). Well-being as a staged social responsibility process: exploratory testing of a new theory. *Social Responsibility Journal*, 19(2), 286-304. <https://doi.org/10.1108/SRJ-09-2021-0394>

Oliinyk, O., Mishchuk, H., Vasa, L., & Kozma, K. (2023). Social Responsibility: Opportunities for Integral Assessment and Analysis of Connections with Business Innovation. *Sustainability*, 15(6), 5608. <https://doi.org/10.3390/su15065608>

Rizwan, K. F., & Jenita, A. M. A. (2022). An analysis of impact of CSR practices on investment behaviour. *Journal of Statistics and Management Systems*, 25(5), 1011-1020. <https://doi.org/10.1080/09720510.2022.2083828>

Semenikhina, V., Pochtovyuk, A., & Onyshchenko, O. (2023). Social and environmental components of social responsibility of industrial companies in the conditions of a digital and sustainability economy. *Auspicia*, 1, 18-33. [https://doi.org/10.36682/a\\_2023\\_1\\_2](https://doi.org/10.36682/a_2023_1_2)

Siltaloppi, J., Rajala, R. & Hietala, H. (2021). Integrating CSR with Business Strategy: A Tension Management Perspective. *Journal of Business Ethics* 174, 507-527 <https://doi.org/10.1007/s10551-020-04569-3>

Shim, J. M., Lee, W. S., Moon, J., & Song, M. (2021). Coffee shop corporate social responsibility (CSR) and reuse intention using triple bottom line theory. *British Food Journal*, 123(12), 4421-4435. <https://doi.org/10.1108/BFJ-12-2020-1134>

Srbova, P., Reznakova, M., Tomaskova, A. (2023). Socially responsible activities and the economic performance of family businesses. *EnPress*, 7(1). <https://doi.org/10.24294/jipd.v7i1.1958>

Stojanović, A., Sofranova, N., Arsić, S., Milošević, I., Mihajlović, I. (2022). The effects of CSR activities on business according to employee perception. *European Review*, 30 (5), 686-707. <https://doi.org/10.1017/S1062798721000156>

Strouhal, J., Horák, J., Resik, A., Gurvitš-Suits, N., & Kadak, T. (2025). Stakeholders' perceptions on ESG reporting: On the case of Czechia and Estonia. *Journal of International Studies*, 18(2), 75-93. <https://doi.org/10.14254/2071-8330.2025/18-2/4>

Tetrevova, L. (2018). Communicating CSR in high profile industries: Case study of Czech chemical industry. *Engineering Economics*, 29(4), 478-487. <https://doi.org/10.5755/j01.ee.29.4.19199>

Thakkar, J., Mahanty, B., & Maiti, J. (2020). Editorial for the special section on "TBL (Triple Bottom Line) sustainability and CSR (Corporate Social Responsibility) driven performance measurement systems". *International Journal of Productivity and Performance Management*, 69(3), 429-430. <https://doi.org/10.1108/IJPPM-03-2020-501>

Viererbl, B., & Koch, T. (2022). The paradoxical effects of communicating CSR activities: Why CSR communication has both positive and negative effects on the perception of a company's social responsibility. *Public Relations Review*, 48(1), 102134. <https://doi.org/10.1016/j.pubrev.2021.102134>

Wolak-Tuzimek, A. (2017). Good practices of Polish enterprises in areas of corporate social responsibility. In T. Loster & T. Pavelka (Eds.), 11th International Days of Statistics and Economics (pp. 1863-1872). Melandrium. Retrieved October 15, 2025, from [https://msed.vse.cz/msed\\_2017/article/115-Wolak-Tuzimek-Anna-paper.pdf](https://msed.vse.cz/msed_2017/article/115-Wolak-Tuzimek-Anna-paper.pdf)

Wozniak, J., & Jurczyk, W. (2022). SLO in CSR perspective – A comparative case study from Poland

(2018-2020). Resources Policy, 77, 102654. <https://doi.org/10.1016/j.resourpol.2022.102654>

Ylipulli, J., Hämmäläinen, J. ., & Palo, E. (2025). Radical digital agency as a foundation for just and sustainable smart cities. Human Technology, 21(1), 6–34. <https://doi.org/10.14254/1795-6889.2025.21-1.1>

Zielinski, M., & Jonek-Kowalska, I. (2021). Does CSR affect the profitability and valuation of energy companies? An example from Poland. Energies, 14(12), 3668. <https://doi.org/10.3390/en14123668>

#### Information about the authors

**\*Martin Šikýř** – PhD, Senior Lecturer, Ambis University, Prague, Czech Republic, email: [martin.sikyr@ambis.cz](mailto:martin.sikyr@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-4623-1133>

**Renata Skýpalová** – PhD, Senior Lecturer, Ambis University, Prague, Czech Republic, email: [renata.skypalova@ambis.cz](mailto:renata.skypalova@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-7161-7038>

**Isaias Rivera** – PhD, Associate Professor, Corvinus University, Budapest, Hungary, email: [isaias.rivera@uni-corvinus.hu](mailto:isaias.rivera@uni-corvinus.hu), ORCID ID: <https://orcid.org/0000-0002-1460-8020>

**Zora Petráková** – PhD, Professor, Slovak University of Technology, Bratislava, Slovak Republic, email: [zora.petrakova@stuba.sk](mailto:zora.petrakova@stuba.sk), ORCID ID: <https://orcid.org/0000-0002-1398-9415>

**Zdeněk Málek** – PhD, Senior Lecturer, Ambis University, Prague, Czech Republic, email: [zdenek.malek@ambis.cz](mailto:zdenek.malek@ambis.cz), ORCID ID: <https://orcid.org/0000-0003-3357-2665>

#### Авторлар туралы мәліметтер

**\*Шикирж М.** – PhD, аға оқытушы, Амбис университеті, Прага, Чехия, email: [martin.sikyr@ambis.cz](mailto:martin.sikyr@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-4623-1133>

**Скипалова Р.** – PhD, аға оқытушы, Амбис университеті, Прага, Чехия, email: [renata.skypalova@ambis.cz](mailto:renata.skypalova@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-7161-7038>

**Ривера И.** – PhD, доцент, Корвинус университеті, Будапешт, Венгрия, email: [isaias.rivera@uni-corvinus.hu](mailto:isaias.rivera@uni-corvinus.hu), ORCID ID: <https://orcid.org/0000-0002-1460-8020>

**Петракова З.** – PhD, профессор, Словакия технологиялық университеті, Братислава, Словакия Республикасы, email: [zora.petrakova@stuba.sk](mailto:zora.petrakova@stuba.sk), ORCID ID: <https://orcid.org/0000-0002-1398-9415>

**Малек З.** – PhD, аға оқытушы, Амбис университеті, Прага, Чехия, email: [zdenek.malek@ambis.cz](mailto:zdenek.malek@ambis.cz), ORCID ID: <https://orcid.org/0000-0003-3357-2665>

#### Сведения об авторах

**\*Шикирж М.** – PhD, старший преподаватель, Амбис университет, Прага, Чехия, email: [martin.sikyr@ambis.cz](mailto:martin.sikyr@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-4623-1133>

**Скипалова Р.** – PhD, старший преподаватель, Амбис университет, Прага, Чехия, email: [renata.skypalova@ambis.cz](mailto:renata.skypalova@ambis.cz), ORCID ID: <https://orcid.org/0000-0002-7161-7038>

**Ривера И.** – PhD, доцент, Университет Корвинуса, Будапешт, Венгрия, email: [isaias.rivera@uni-corvinus.hu](mailto:isaias.rivera@uni-corvinus.hu), ORCID ID: <https://orcid.org/0000-0002-1460-8020>

**Петракова З.** – PhD, профессор, Словацкий технологический университет, Братислава, Словацкая Республика, email: [zora.petrakova@stuba.sk](mailto:zora.petrakova@stuba.sk), ORCID ID: <https://orcid.org/0000-0002-1398-9415>

**Малек З.** – PhD, старший преподаватель, Амбис университет, Прага, Чехия, email: [zdenek.malek@ambis.cz](mailto:zdenek.malek@ambis.cz), ORCID ID: <https://orcid.org/0000-0003-3357-2665>