

CORPORATE SOCIAL RESPONSIBILITY AND ESSENTIAL FACTORS OF PERSONNEL RISK MANAGEMENT IN SMEs

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Abstract: Properly designed Corporate Social Responsibility (CSR) programs can significantly enhance SMEs' stakeholders' relationships. The article aims to understand SMEs managers' and owners' perceptions of CSR's impact on personnel risk management in V4 countries (Czech Republic, Hungary, Poland and Slovakia). The online survey was conducted from September 2019 to April 2020 based on a sample of 1,585 respondents. The research questions were validated using descriptive statistics, the Chi-square method and the Z-score. The findings indicate that "CSR positive entrepreneurs" significantly consider people to be the essential company capital; therefore, the entrepreneurs are more optimistic about the intensity of personnel risk, they are more optimistic about the error rate of their employees, and they more highly evaluate employees' efforts to increase performance. The novelty of the article lies primarily in its contribution to the understanding of CSR practices in SMEs. Firstly, it sheds new light on the mechanisms linking CSR and employee outcomes in SMEs, which is still not widely researched. Secondly, the study elaborates on CSR activities' relevance in the SMEs' context and perspective on making CSR policy effective.

Key words: CSR, HRM, SMEs, personnel risk management, V4 countries.

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Introduction

Small and Medium-sized Enterprises (SMEs) are always at the edge of various risks, such as financial, market, competition (Kotaskova et al., 2020; Verbano & Venturini, 2013) and personnel risk, which are recently the most critical threats to SMEs (Kotaskova et al., 2020), due to their size and limited resources (Khan et al., 2020; Mayr et al., 2017). Undoubtedly, researchers' consensus is that risk management is an essential aspect in SMEs, and entrepreneurs and managers must be aware of its relevance towards SMEs' sustainability and survival (Crovini et al., 2020). Specifically, in SMEs, personnel risk is always a critical risk that needs to be managed, as it can cause low productivity (Cepel et al., 2020) and thus can have

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a considerable impact on their future. The importance of personnel risk is also confirmed by the situation caused by the COVID-19 pandemic, which has exposed SMEs to more fragility and instability (Juergensen et al., 2020). Especially, ensuring employees' health and safety has become a key challenge for human resource management (Caligiuri et al., 2020).

Another focus of the present study is corporate social responsibility, which is becoming increasingly important (Kudłak et al., 2018) and especially in connection with the management of personnel risks. Social accountability contains a distinct challenge from the SMEs viewpoint. It has been outlined that social responsibility has links with management efficiency concerns such as employees' motivation, customer relationship improvement, and even it reflects links between Corporate Social Responsibility (CSR) and the philanthropic attitude of management and voluntary activities in communities (Santos, 2011). Although until now CSR has been a matter primarily for large companies, several studies are currently investigating and analyzing how CSR activities benefit SMEs, what are the motivations for implementing them, and how CSR affects SMEs' operations and functions (Baumann-Pauly et al., 2013; D'Andrea et al., 2015; Echevarria-Cruz et al., 2015; Fassin et al., 2011; Grimstad et al., 2020; Jamali et al., 2009; Murillo & Lozano, 2006; Santos, 2011). They found that SMEs' CSR activities are mostly driven by owners and managers' intrinsic motivation (Grimstad et al., 2020), which causes them to strive to find new ways to manage and control risks prevailing in the SMEs' operation. It turns out that managers with a more significant and accurate perception of CSR importance adopt tactics that positively affect future businesses' success (Castrogiovanni et al., 2011). However, according to recent studies, there is a strong need for focusing future research on firms' risks (Bhattacharya et al., 2020), more in-depth comparison with peer nations and more about CSR impacts on employees' motivation and identification (Brieger et al., 2020; Zelazna et al., 2020).

In order to extend the literature and address the research gap mentioned above, the present study aims to understand managers' and owners' perceptions of CSR's impact on personnel risk management. The findings would fill a gap in our understanding of SMEs' personnel risk management systems, critical for their long-term survival and sustainability in V4 countries (Czech Republic, Hungary, Poland and Slovakia). The study will reveal some similarities and differences in personal risk between SMEs in V4 nations.

The present paper is divided into four segments. The introduction and theoretical background are established in the first part of the study. The second part includes the purpose, methodology and data collection details. In the third part, the results of the survey are analyzed, explained and discussed. In the last section, conclusions are being given along with the current study's limitations.

Theoretical background

In the current global and highly competitive business environment, firms cannot ignore social responsibility's significance (Bendova et al., 2017; Grimstad et al., 2020; Stojanovic et al., 2020; Tilt, 2016). Therefore, it attracts the attention of managers, policymakers and researchers worldwide (Santana et al., 2020), especially in firms that are genuinely concerned with the stakeholders, customer, society and environment (Kang et al., 2010; Vázquez-Carrasco & López-Pérez, 2013).

CSR and Human Resource Management (HRM) researchers seldom clarify the relationship between CSR and HRM (Voegtlin & Greenwood, 2016). However, they believe that help with attracting, inspiring, and retaining workers is the main advantage of active CSR programs (Sprinkle & Maines, 2010). On the other hand, managing employees and staff does have substantial risk in a business operation, which can be classified as personnel risk, and personnel risk significantly impacts SMEs' operations (Kotaskova et al., 2020). Hence, based on these arguments, the present study investigates how CSR helps in personnel risk management.

This study is based on Russo & Perrini's (2010) call to entrepreneurs for including voluntary responsibility for economic, social and environmental interests in business goals, strategies and operational activities. It was also found that the strong social and governance performance of a business decreases its financial risk (Belas et al., 2020) and therefore increases its adherence to effective governance and environmental practices (Chollet & Sandwidi, 2018). According to Kim et al. (2020), businesses in precarious circumstances can reduce potential risks to a large extent by undertaking CSR. Bouslah et al. (2018) found that social performance during a financial crisis can intensely reduce uncertainty and SMEs' risks (Bhattacharya et al., 2020; Chollet & Sandwidi, 2018; Lu et al., 2020).

Personnel risk is related to the key people who run a business (El Shoubaki et al., 2020; Kotaskova et al., 2020). Human capital is a vital variable for SMEs' growth and sustenance (El Shoubaki et al., 2020). It has been found that investments in employee human capital are essential for labor productivity and SMEs expansion (Onkelinx et al., 2016). Recently, in the context of the Czech Republic and the Slovak Republic, it has been found that personnel risk is perceived as the most critical risk and affects SMEs' business operations significantly in both nations (Kotaskova et al., 2020). The research reflects why personnel risk constitutes an essential factor to be managed efficiently in SMEs, especially in European countries, because of enormous economic dependence on SMEs. Personnel risk is a broad term, and its' management includes strategy formulation and continuous monitoring of all the sources from where the risk can arise (Mitrofanova et al., 2017). Therefore, managers and entrepreneurs need to be aware of how to monitor, identify and control it. It depends on the decision-makers' attitude, which affects risk perception (Bernat et al., 2014). The management of personnel is linked to preserving equal terms and conditions of employment and the efficient management of personnel activities in each functional department. It is also

recommended that for their subordinates' success, managers and owners should periodically assess and encourage employees to innovate their work practices (Belas et al., 2020). Personnel must play a vital role in an organizations' corporate activities to achieve overall organizational performance (Ahammad, 2017). It was also found that employer attractiveness affects workers' willingness to remain or leave the company (Rozsa et al., 2020). Based on the above discussion, effective personnel management is necessary for SMEs to minimize and control personnel risk.

The above discussion on CSR and personnel risk management reflects some connection that needs more attention in order to establish whether CSR activities help SMEs in personnel risk reduction—connecting the concept of CSR with business operations and risk reduction. Pieces of evidence reveal various positive impacts of CSR activities on business, such as how CSR has a positive effect on brand image and brand loyalty (Lu et al., 2020), consumer trust (Pivato et al., 2007), competitive advantage, business reputation, and customer satisfaction (Saeidi et al., 2015) as well as financial performance and overall costs reduction (Ali et al., 2020; Maqbool & Zameer, 2018; Saeidi et al., 2015). Many studies found CSR reduces different types of risk, such as financial risk (Chollet & Sandwidi, 2018; Jo & Na, 2012; Kordsachia, 2020), operational risk (Frederiksen, 2018), idiosyncratic risk (Guo et al., 2020) and systematic risk (Jo & Na, 2012; Luo & Bhattacharya, 2009; Park et al., 2017). CSR can even provide an insurance-like effect (Kordsachia, 2020; H. Lu et al., 2020). CSR activities reduce purchase risk, positively impact consumer mindset and improve consumer perception (Bhattacharya et al., 2020). CSR positively impacts consumers and consumer trust, brand loyalty and brand image (Bhattacharya et al., 2020; Lu et al., 2020; Pivato et al., 2007). Quite a few studies claim CSR has the potential to reduce risks and positively impact a business. Still, to the extent of the authors' knowledge, very few have covered how CSR activities affect personnel risk, specifically in SMEs in the context of V4 (Visegrad) nations. Studies reveal that when employees have a favorable perceived image of their employer's CSR activities, their organizational identity is enhanced and strengthened (Glavas & Godwin, 2013). Several studies classify CSR into internal and external types (Farooq et al., 2017; Hameed et al., 2016; Jia et al., 2019). Internal CSR activities form employees' organizational identification (Hameed et al., 2016). In more detail, internal CSR efforts are related to employees' interests and rights, health and safety, fair promotion and growth, and pension benefits (Gond et al., 2011). It can be easily understood that all those internal CSR activities can influence the employees' attitudes and behavior towards the organisation's work. Therefore, favorable views about internal CSR activities can boost employees' confidence, reduce employee turnover, enhance motivation, reduce error rate, and improve productivity, workplace performance and competition among co-workers. Existing studies reveal that employees believe CSR activities generate values and success (Melovic et al., 2019). Another study supports employees' perceived CSR triggers a perception-emotion-attitude-

behavior sequence (Ng et al., 2019). It can be claimed that a firm's CSR efforts influence employees' attitudes and behavior towards the firm. A positive and trustworthy attitude and behavior might help in personnel risk reduction since it reduces error and absenteeism and employees' attrition rate.

Aims, methodology and data

The article aims to examine the impact of the CSR concept on SMEs' attitudes in personnel management in Visegrad nations. All these countries belong to central Europe. They share a common history and economic development (Kowalska et al., 2018); all of them transformed their economy in the 1990s, and now they are members of EU. Since Visegrad nations' economies majorly depend on SMEs (Khan et al., 2019), it becomes imperative to keep studying SMEs' issues to identify emerging challenges and provide insight for their operations.

On the above-mentioned basis, the population of the SMEs was determined by the following databases "Cribis" in the Czech (CR) and Slovak Republic (SR), the Central Statistical Office of Poland (PL), and Chambers of Commerce and Industry in Budapest, Hungary (HU). The total number of randomly selected SMEs were 34,780 (CR: 8,250; SR: 10,100; PL: 7,680; HU: 8,750).

The online survey was conducted from September 2019 to April 2020. The questionnaire could be completed only by the owner or top manager of SMEs (starting now referred to as the "respondent"). The average rate of return of the questionnaires was as follows: 3.6% (CR), 5.5% (SR), 4.7% (PL) and 4.6% (HU).

In the Czech Republic, the authors obtained 454 valid questionnaires, and their structure was as follows: company size: 63.9% of micro-enterprises (up to 9 employees), 23.6% of small enterprises (from 10 to 49 employees), 12.5% of medium-sized enterprises (from 50 to 249 employees); business sector: 29.3% services, 20.1% trade, 17.4% production, 13.9% construction, 2.4% tourism, 2.4% agriculture, 2.2% transport and 12.3% another area of business.

The total number of respondents from the Slovak Republic was 368, of which 58.7% were micro-enterprises, 28.8% small enterprises and 12.5% medium-sized enterprises. Business sectors: 30.1% services, 20.7% trade, 19.0% manufacturing, 11.1% construction, 4.1% tourism, 2.2% agriculture, 2.7% transport and 10.1% other areas of business.

The Poland sample contained 364 respondents and had the following structure. There were 55.5% of micro-enterprises, 23.4% small businesses and 21.1% medium-sized enterprises. Business sectors: 51.4% services, 12.6% trade, 14.8% manufacturing, 6.1% construction, 1.1% tourism, 0.8% agriculture, 4.4% transport and 8.8% another area of business.

The sample of SMEs from Hungary consisted of 399 respondents with the following structure: 67.3% micro-enterprises, 18.3% small enterprises and 19.4% medium-sized enterprises. The structure of SMEs by business sector was as follows: 32.3% services, 11.3% trade, 16.5% production, 7.3% construction, 3.5% tourism, 18.8% agriculture, 4.0% transport and 6.3% other business area.

The sample in each country was divided into two groups. Group A contained respondents who answered the statement ST0: “I know the concept of corporate social responsibility (CSR), and I promote it in my management work” positively. This article refers to them as “CSR positive entrepreneurs”. Group B with respondents who responded negatively to the ST0 statement is mentioned as “CSR negative entrepreneurs”.

The following research questions were defined:

RQ1: Does a positive perception of the CSR concept significantly impact personnel management in the SMEs segment?

RQ2: Are there significant differences in the attitudes of entrepreneurs who are “CSR positive” and “CSR negative” in the field of personnel management in individual V4 countries?

The research questions were validated using descriptive statistics, the Chi-square method and the Z-score at the significance level of 5%. We calculated specific chi-square and Z-score values using freely available software. Websites are listed in the bibliography.

Results and discussion

The results of empirical research and their statistical processing are presented in the following tables.

Table 1. ST1 in V4 countries

| ST1: “I consider people in the company to be the most important capital”. | Czech Republic (CR) 454 A/B* 197/97 | Slovak Republic (SR) 368 A/B 190/39 | Poland (PL) 364 A/B 193/70 | Hungary (HU) 399 A/B 280/30 | p-value Z-score CR SR PL HU |
|---|--|--|-------------------------------------|--------------------------------------|--|
| 1. Strongly agree | 132/51 | 121/25 | 122/16 | 102/4 | 0.0004 |
| 2. Somewhat agree | 44/20 | 50/7 | 55/13 | 122/8 | 0.1527 |
| 1+2: total number, % | 176/38.8 71/15.6 | 171/46.5 32/8.7 | 177/48.6 29/8.0 | 224/56.1 12/3.0 | < 0.0001 |
| 3. Neither agree nor disagree | 16/11 | 18/5 | 10/13 | 42/9 | < 0.0001 |
| 4. Somewhat disagree | 4/10 | 0/2 | 4/11 | 12/6 | |
| 5. Strongly disagree | 1/5 | 1/0 | 2/17 | 2/3 | |
| Chi-square: p-value | 19.2273 0.0007 | 11.0079 0.0265 | 83.6285 < 0.0001 | 35.788 < 0.0001 | |

Source: Own processing.

Note: Group A contains respondents who answer the statement ST0: “I know the concept of corporate social responsibility (CSR), and I promote it in my management work” positively (Strongly agree or Somewhat agree). Group B contains respondents who answer the statement ST0 negatively (Strongly disagree, Somewhat disagree). The sum of these answers does not equal the total number of respondents because it does not include those who answered: “Neither agree nor disagree”.

Table 1 shows that respondents who agreed with the ST1 statement range from 38.8% (Czech Republic) to 56.1% (Hungary). The research results also point out statistically significant differences in the overall structure of responses in all V4 countries. The Z-score's P-value indicates that "CSR positive entrepreneurs" have taken more positive positions on the assertion of ST1 in the Czech Republic, Poland and Hungary than "CSR negative entrepreneurs". In Slovak Republic, there are no differences in the attitudes of groups A and B. Therefore, a positive perception of the CSR concept has a significant impact on human resource management, as "CSR positive entrepreneurs" consider employees to be the company's essential capital.

Table 2. ST2 in V4 countries

| ST2: "I rate the company's personnel risk as adequate and does not have a negative impact on my business". | Czech Republic (CR) | Slovak Republic (SR) | Poland (PL) | Hungary (HU) | p-value | Z-score |
|---|---------------------|----------------------|----------------|----------------|----------------|----------------|
| | 454 | 368 | 364 | 399 | CR | |
| | A/B | A/B | A/B | A/B | SR | |
| | 197/97 | 190/39 | 193/70 | 280/30 | PL | |
| | | | | | HU | |
| 1. Strongly agree | 41/7 | 25/8 | 29/6 | 49/5 | 0.0071 | |
| 2. Somewhat agree | 77/35 | 68/11 | 89/19 | 137/8 | 0.9761 | |
| 1+2 total number, % | 118/26.0 | 93/25.3 | 118/32.4 | 186/46.6 | 0.0003 | |
| | 42/9.3 | 19/5.2 | 25/6.9 | 13/3.3 | | |
| 3. Neither agree nor disagree | 43/25 | 49/7 | 50/23 | 65/6 | 0.0121 | |
| 4. Somewhat disagree | 25/17 | 42/9 | 21/14 | 26/9 | | |
| 5. Strongly disagree | 11/13 | 6/4 | 4/8 | 3/2 | | |
| Chi-square: | 13.8808 | 6.3152 | 20.0692 | 18.5615 | | |
| p-value | 0.0077 | 0.1768 | 0.0005 | 0.0010 | | |

Source: Own processing.

Note: Group A contains respondents who answer the statement ST0: "I know the concept of corporate social responsibility (CSR), and I promote it in my management work" positively (Strongly agree or Somewhat agree). Group B contains respondents who answer the statement ST0 negatively (Strongly disagree, Somewhat disagree). The sum of these answers does not equal the total number of respondents because it does not include those who answered: "Neither agree nor disagree".

Respondents who agreed with the ST2 statement (see Table 2) range from 25.3 % (Slovak Republic) to 46.6 % (Hungary). The results show statistically significant differences in the overall structure of responses in all V4 countries except Slovak Republic (p-value = 0.1768). The Z-score's P-value indicates that "CSR positive entrepreneurs" have taken more optimistic attitudes to the statement of ST2 in the Czech Republic, Poland and Hungary than "CSR negative entrepreneurs". There are no differences in the positive attitudes of groups A and B in the Slovak republic. Thus, the results confirm that CSR's concept has a significant impact on the positive perception of personnel risk in the company, as "CSR positive

entrepreneurs” are more optimistic about the intensity of personnel risk in the company and its impact on the company.

Table 3. ST3 in V4 countries

| ST3: “Employee turnover is low and has no negative impact on my business”. | Czech Republic (CR) | Slovak Republic (SR) | Poland (PL) | Hungary (HU) | Z-score/ p-value |
|---|----------------------|----------------------|--------------------------------------|---------------------------------|--|
| | 454 A/B 197/97 | 368 A/B 190/39 | 364 A/B 193/70 | 399 A/B 280/30 | CR SR PL HU |
| 1. Strongly agree | 68/24 | 47/10 | 64/14 | 56/8 | 0.0735 |
| 2. Somewhat agree | 59/28 | 73/13 | 64/12 | 99/7 | 0.6241 |
| 1+2 total number, % | 127/28.0 52/11.5 | 120/32.6 23/6.3 | 128/35.2 26/7.1 | 155/38.8 15/3.8 | < 0.0001 |
| 3. Neither agree nor disagree | 35/22 | 31/7 | 32/11 | 75/3 | 0.5755 |
| 4. Somewhat disagree | 23/13 | 28/6 | 21/17 | 38/5 | |
| 5. Strongly disagree | 12/10 | 11/3 | 12/16 | 12/7 | |
| Chi-square: p-value | 4.5237 0.3397 | 0.4864 0.9748 | 27.3320 < 0.0001 | 20.9906 0.0003 | |

Source: Own processing.

Note: Group A contains respondents who answer the statement ST0: “I know the concept of corporate social responsibility (CSR), and I promote it in my management work” positively (Strongly agree or Somewhat agree). Group B contains respondents who answer the statement ST0 negatively (Strongly disagree, Somewhat disagree). The sum of these answers does not equal the total number of respondents because it does not include those who answered: “Neither agree nor disagree”.

According to Table 3, partial differences exist in the positive attitudes of entrepreneurs in Poland while evaluating employee turnover and its impact on the respondents. It means that “CSR positive entrepreneurs” show a more optimistic assessment of the situation in terms of employee turnover and its impact on business.

Table 4. ST4 in V4 countries

| ST4: “The error rate of employees is low and does not have a negative impact on my business”. | Czech Republic (CR) | Slovak Republic (SR) | Poland (PL) | Hungary (HU) | Z-score/ p-value |
|--|----------------------|----------------------|----------------------|----------------------|--|
| | 454 A/B 197/97 | 368 A/B 190/39 | 364 A/B 193/70 | 399 A/B 280/30 | CR SR PL HU |
| 1. Strongly agree | 63/15 | 38/6 | 50/5 | 56/8 | 0.0083 |
| 2. Somewhat agree | 79/40 | 72/15 | 85/17 | 104/13 | 0.6384 |
| 1+2 total number, % | 142/31.3 55/12.1 | 110/29.9 21/5.7 | 135/37.1 22/6.0 | 160/40.1 21/5.3 | < 0.0001 |
| 3. Neither agree nor | 29/22 | 43/6 | 33/17 | 76/3 | 0.1738 |

| | | | | | |
|----------------------|----------------|--------|--------------------|----------------|--|
| disagree | | | | | |
| 4. Somewhat disagree | 18/13 | 32/9 | 16/22 | 38/2 | |
| 5. Strongly disagree | 8/7 | 5/3 | 9/9 | 6/4 | |
| Chi-square: | 11.4669 | 4.2305 | 32.2873 | 15.5035 | |
| p-value | 0.0218 | 0.3757 | < 0.0001 | 0.0038 | |

Source: Own processing.

Note: Group A contains respondents who answer the statement ST0: “I know the concept of corporate social responsibility (CSR), and I promote it in my management work” positively (Strongly agree or Somewhat agree). Group B contains respondents who answer the statement ST0 negatively (Strongly disagree, Somewhat disagree). The sum of these answers does not equal the total number of respondents because it does not include those who answered: “Neither agree nor disagree”.

As Table 4 shows, Hungarians’ respondents mostly agree with statement ST4 (40.1 %) while respondents from the Slovak republic agree at least (29.9 %). Czech and Polish “CSR positive entrepreneurs” are more optimistic about their own employees’ error rate compared to group B.

Table 5. ST5 in V4 countries

| ST5: “Our employees strive to increase their performance, and work competition prevails among them”. | Czech Republic (CR) | Slovak Republic (SR) | Poland (PL) | Hungary (HU) | Z-score/ p-value |
|---|----------------------|----------------------|----------------------|----------------------|--------------------------------|
| | 454 A/B 197/97 | 368 A/B 190/39 | 364 A/B 193/70 | 399 A/B 280/30 | CR SR PL HU |
| 1. Strongly agree | 35/16 | 24/5 | 32/3 | 55/4 | 0.0285 |
| 2. Somewhat agree | 75/25 | 64/10 | 68/15 | 126/9 | 0.3681 |
| 1+2 total number, % | 110/24.2 41/9.0 | 88/23.9 15/4.1 | 100/27.5 18/4.9 | 181/45.4 13/3.3 | 0.0002 |
| 3. Neither agree nor disagree | 50/29 | 63/13 | 61/26 | 75/10 | 0.0220 |
| 4. Somewhat disagree | 22/17 | 31/6 | 26/20 | 21/5 | |
| 5. Strongly disagree | 15/10 | 8/5 | 6/6 | 3/2 | |
| Chi-square: | 5.9800 | 4.8919 | 19.4686 | 10.3647 | |
| p-value | 0.2006 | 0.2986 | 0.0006 | 0.0347 | |

Source: Own processing.

Note: Group A contains respondents who answer the statement ST0: “I know the concept of corporate social responsibility (CSR), and I promote it in my management work” positively (Strongly agree or Somewhat agree). Group B contains respondents who answer the statement ST0 negatively (Strongly disagree, Somewhat disagree). The sum of these answers does not equal the total number of respondents because it does not include those who answered: “Neither agree nor disagree”.

Czech, Polish and Hungarian “CSR positive entrepreneurs” show a higher level of agreement with ST5, which means that they evaluated employees and their efforts to increase performance more optimistically (see Table 5).

The study results confirm already published results highlighting the potential positive effect of organization CSR practices on different stakeholders, including managers, investors, and other key stakeholders. Company's involvement in the CSR is significantly linked to the positive attitude of employees and their working engagement (Chaudhary, 2017), increased employee motivation, better communication inside the company, as well as more effective personal management (Chojnacka and Wiśniewska, 2016, Wang et al., 2020). Based on the above results, CSR can also help firms in personnel risk reduction and management, and thus managers should take into account the ethical and moral implications of their decisions (Metzker et al., 2020). However, organizations should consider the positive effects of CSR on their workforce with caution, as they can also have undesirable negative consequences, such as employees tend to work harder and longer and thus cause labor dependence (Brieger et al., 2019). Responsible entrepreneurship is a long-term action and an investment. Certainly, its introduction into the enterprise brings benefits even higher when these activities are aware of (Kotowska and Martyniuk, 2015).

The study also significantly contributes towards the understanding of CSR practices in SMEs. Firstly, it sheds new light on the mechanisms linking CSR and employee outcomes in SMEs, which is still not widely researched. Secondly, the study elaborates on CSR activities' relevance in the SMEs' context and perspective on making CSR policy effective.

Conclusion

SMEs need compelling reasons to implement CSR responsible in their approach to employees. The results of this article are a starting point in the debate on the formation of socially responsible SMEs in V4 countries. Firstly, they point out the differences between the "CSR positive" and "CSR negative" entrepreneurs' attitudes towards personnel management. Secondly, they prove that a positive perception of CSR has a significantly positive impact on the approach to the employees. Thirdly, they show differences between individual V4 countries. At the same time, they suggest that being CSR positive is also worthwhile, even for SMEs. The study thus significantly contributes towards the understanding of CSR in SMEs.

Despite its contributions, the present research is bound by several limitations. The low questionnaires' return rate affected the final sample size, and it could have some impact on the results generalization. The self-reported questionnaire could cause a response bias because of reprisal fear. Also, it can be assumed that results in a favorable economic development phase could differ from those in a crisis. On the other hand, it can be expected that the negative impact of crisis factors in connection with COVID 19 will have a temporary duration, and within a few years, the economies of the V4 countries will return to normal levels.

This study is the first step towards further research, which should focus on a more detailed examination of the attributes of the CSR concept in SMEs, such as its connection with employees' engagement or SMEs competitiveness.

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SPÓŁECZNA ODPOWIEDZIALNOŚĆ BIZNESU PODSTAWOWE CZYNNIKI ZARZĄDZANIA RYZYKIEM PERSONALNYM W MŚP

Streszczenie: Odpowiednio zaprojektowane programy społecznej odpowiedzialności biznesu (CSR) mogą znacząco poprawić relacje z interesariuszami MŚP. Celem artykułu jest zrozumienie postrzegania przez menedżerów i właścicieli MŚP wpływu CSR na zarządzanie ryzykiem personalnym w krajach V4 (Czechy, Węgry, Polska i Słowacja). Ankieta internetowa została przeprowadzona od września 2019 r. do kwietnia 2020 r. na próbie 1585 respondentów. Pytania badawcze walidowano za pomocą statystyki opisowej, metody Chi-kwadrat i Z-score. Wyniki wskazują, że „przedsiębiorcy pozytywni w zakresie CSR” istotnie uważają ludzi za podstawowy kapitał firmy; dlatego przedsiębiorcy bardziej optymistycznie oceniają intensywność ryzyka personalnego, bardziej optymistycznie oceniają poziom błędów swoich pracowników i wyżej oceniają wysiłki pracowników na rzecz zwiększenia wydajności. Nowość artykułu polega przede wszystkim na jego wkładzie w zrozumienie praktyk CSR w MŚP. Po pierwsze, rzuca nowe światło na mechanizmy łączące CSR i wyniki pracowników w MŚP, które wciąż nie są szeroko badane. Po drugie, w badaniu omówiono znaczenie działań CSR w kontekście MŚP oraz perspektywę skuteczności polityki CSR.

Słowa kluczowe: CSR, HRM, MŚP, zarządzanie ryzykiem personalnym, kraje V4.

中小企业人事风险管理的企业社会责任和要素

摘要: 设计合理的企业社会责任(CSR)计划可以显著增强中小企业的利益相关者关系。本文旨在了解中小企业管理者和所有者对V4国家(捷克共和国、匈牙利、波兰和斯洛伐克)企业社会责任对人员风险管理影响的看法。在线调查于2019年9月至2020年4月基于1,585名受访者的样本进行。研究问题使用描述性统计、卡方方法和Z分数进行验证。调查结果表明,“CSR积极型企业家”显著认为人是公司必不可少的资本;因此,企业家更看好人员风险的强度,更看好员工的失误率,更高度评价员工为提高绩效所做的努力。本文的新颖之处主要在于它对理解中小企业的CSR实践做出了贡献。首先,它揭示了中小企业中企业社会责任与员工成果之间的联系机制,这一点尚未得到广泛研究。其次,研究阐述了企业社会责任活动在中小企业背景下的相关性以及使企业社会责任政策有效的观点。

关键词: 企业社会责任、人力资源管理、中小企业、人事风险管理、V4 国家。