

THE PERCEPTION OF HUMAN RESOURCE RISKS IN THE V4 COUNTRIES

Kozubíková L., Zámečník R., Výstupová L.*

Abstract: Human capital is considered to be leading to the growth of innovation and it plays an important role in economic development and firms' competitiveness. For this reason, the perception of different human resource (HR) risks and establishing a suitable and effective HR risk management system is an up-to-date issue. The aim of this paper is to evaluate the most important sources of HR risks in the V4 countries and to find out the statistically significant differences in the perception of HR risk sources between the V4 countries. To collect the data in the years 2017 and 2018, an online questionnaire was used. To evaluate the intensity of the HR risk sources and to find out the differences between the V4 countries, the methods of Chi-square test and Z-score of P-value were used. The results showed that a high employee turnover rate, insufficient employee qualification, low work morale and discipline are perceived relatively most intensely in Hungary compared to other V4 countries, when "low work morale and discipline" is perceived most intensely out of all four HR risk sources studied. „Employee mistakes" are perceived statistically significantly more intensely in Poland compared to the Czech Republic and Slovakia.

Key words: risk, risk management, human resource risks, SMEs, V4 countries.

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Introduction

Small and medium-sized enterprises (SMEs) are considered to be the backbone of economic activity in most European countries. Their performance directly affects the performance of each country as well as the whole European Union (Kozubíková et al., 2017). The current dynamic changes of the entrepreneurial environment, many failures and bankruptcies of the renowned companies, as well as the global financial crisis, have significantly changed the view of risk management in the companies all over the world (Hudáková and Dvorský, 2018a). The issue of an effective risk management has been discussed in European countries for a long time (Hudáková and Masár, 2018b).

SMEs face many types of business risks, almost unknown or unimportant for the large companies because they are much more dependent on the external financial sources when financing their needs (Kljucnikov et al., 2018). A good risk

* **Kozubíková, Ludmila** Ing., **Zámečník, Roman** Ph.D., doc. Ing., **Výstupová Lenka** Ph.D., Ing., Tomas Bata University in Zlín, Faculty of Management and Economics, Czech Republic

✉corresponding author: kozubikova@utb.cz

✉zamecnik@utb.cz; kozubikova@utb.cz; vystupova@utb.cz

management system is one way how to improve performance of SMEs. (Šimota and Tupa, 2016). According to Hudáková and Masár (2018b), an enterprise risk management also brings cost savings. Based on managers' opinions, it can be stated that a successful risk management provides fewer negative aspects, greater financial stability and enterprise performance, opportunities to earn profits and maintain a good company.

As for various kinds of business risks, this paper is aimed at HR risk in SMEs of the V4 countries.

The Visegrád group of countries (also referred to as the V4), including Poland, Hungary, Slovakia and the Czech Republic (former Czechoslovak Republic) was formed in 1991 in an attempt to eliminate the relics that the previous communist regime left in Central Europe and to overcome the hostilities between these countries. All four countries are part of the European Union with the last one joining in 2004 (Meyer and Meyer, 2019).

The V4 countries have many similarities such as political system influencing their economic development and history. These countries share the experience of transforming the economy from a central plan to a market economy in the ninetieth of the 20th century. One of the crucial steps was the change in political orientation from the Soviet block to the European Union. Nevertheless, SMEs are the main source of performance for these countries, perceiving business risks and the attitude to their management can be different.

The main objective of the paper is to evaluate the most important sources of HR risk in the V4 countries (CZ – Czech Republic; SK - Slovakia; PL - Poland; HU – Hungary) and to find out the statistically significant differences in the perception of HR risk sources between the V4 countries. The structure of the paper is as follows. Theoretical background describes the importance of risk management in SMEs and the main sources of HR risk. Next part focuses on description of data and methodology. Further, the results of the evaluation of the most important sources of HR risk are presented. The last part of the paper discusses our results and limits of the research comparing them with opinions of other authors.

Literature Review

Various surveys of the world literature show that many enterprises still struggle with the corporate risk management. However, it enables an integrated approach to risk management, early risk identification, assessment of risk consequences, improving corporate culture in a sense of positive approach to risk management. (Hudáková et al., 2017)

There are different sources of the business management risks: improper changes in the management system; lack of strategic focus of the company, insufficient support of strategic thinking; inability to predict the development of an external environment; poor quality of planning; lack of management skills; poor flexibility in decision-making; increasing centralization of decision-making; poor

interpersonal relationships in the workplace; communication problems between co-workers and management; unclear definition of competence and responsibilities; inadequate reporting arrangements (reporting); lack of interest by staff and the failure to address complaints, and the failure to use real development potential. (Belás et al., 2015)

Although risk management has been established in the broader management literature for over two decades, HR related risks have not been featured as prominently as other types of risks. (Becker and Smidt, 2016)

Risk management principles and guidelines (International Organization for Standardization (ISO)) have emerged, accompanied by a multitude of tools and frameworks. This focus on risks and the subsequent tools and frameworks has primarily concentrated on financial and physical risks, largely neglecting the area of HRM and any people-related risks beyond those of health and safety. So, from both a HRM and a risk management perspective, it would appear that there is an opportunity for risks related to HRM to be further acknowledged, explored and integrated into established risk management processes. (Becker and Smidt, 2016)

Oborilová et al. (2015) state that the risk is associated with human behaviour, because "the risks associated with the human factor result from a certain level of experience, competence and conduct of all relevant actors".

The importance of HR risk management comes from the importance of HR management generally. According to Babikova and Bucek (2019), HR risks are essential for competitiveness of organizations and HR management together with marketing is important to help firms attract and retain potential employees.

In HR management, risks arise due to external factors or influences coming from the corporate environment, but also there are risks arising as a result of knowledge, skills and personal characteristics of the individual.

HR management plays thus an important role in prevention of HR risks. Makhmudova et al. (2019) consider personal security to be new methodological foundations in HR management. They emphasize the differences in the content of HR management due to various factors, e. g. there are additional personnel threats from intermediary work from third parties. Highly-qualified employees will not be motivated by the threat of dismissal, but by the increase of their loyalty to the organization through a secured special status. It is necessary to develop special incentives for different categories of employees. Also, for regular monitoring of personnel threats, it is necessary to introduce a personal security manager.

Becker and Schmidt (2016) came with a so-called Integrative view on HR risk management based on the analysis of 1,414 articles done, dealing with the issue of risk management. By having this approach, they divided the risks related to HRM into two basic groups: HR risk and Organizational/HRM practices & risk. Among the HR risks, there are the following: employee health and wellbeing, productivity, financial, labour turnover, attendance rates/patterns, reputation, legal, innovation. The group of Organizational/HRM practices & risk consists of the following risks:

staffing, performance management & organization, change management, technology, HRM & and management systems/approaches. At the same time, these authors add that it is important to note that many of the papers focused on more than a single risk, e.g. some combined health and wellbeing risks with risks of turnover or absenteeism.

Yevdokymova (2019) further added that HR risks are the negative consequences of an organization functioning because of activity or inactivity of its personnel. The most likely HR risks are the risks associated with the recruitment, selection and selection of personnel, personnel adaptation risks, motivation risks, risks of an inefficient use of staff, etc.

An employee qualification is one of very often discussed problems these days (Ganesch et al., 2019; Holzschuh, 2019; Wang et al., 2019; Daling et al., 2018). Zaytsev and Kraft (2017) analysed the problems of surmounting the deficit of high-qualified specialists with higher education, specialists of medium and lower qualification in high-technology businesses. High-technology businesses are the driving engine of innovations that are necessary for increasing the performance in global dynamic environment. Similarly, e. g. Daling et al. (2018) emphasizes that integrating new forms of technology opens up new possibilities for qualification.

At the end of this part, the authors want to stress that the management of new and emerging risks (NERs) has been studied and taken into account by people (experts). However, there are still too many occupational injuries, deaths and diseases in the workplace. These traditional occupational risks are complemented by new emerging dangers and exposures. According to Cantonnet and Aldasoro (2019), the size of the enterprise is one of the factors conditioning the management of occupational risks and SMEs tend to identify NERs to a lesser extent than large enterprises.

This is also confirmed by the study results of Hudáková and Masár (2018b) who compared key business risks in the V4 countries. The market risk seemed to be the most important one in all four compared countries followed by the financial risk in PL and SK, by HR risk in HU and financial risks in CZ on the same position. As the main sources of HR risk, especially insufficient qualifications of workers, an increased rate of possible injuries, a high fluctuation rate were identified.

Data and Methodology

The data was collected in 2017 and 2018 during international research organized by CZ (represented by Tomas Bata University in Zlín), SK (represented by University of Žilina), PL (represented by Czestochowa University of Technology) and HU (represented by University of Debrecen) together with Serbia (University of Belgrade). The size of the whole randomly selected sample was 2,110 SMEs from the V4 countries and Serbia (CZ – Albertina database; SK – Cribis database; Poland – Central registration and information on business; HU – Hungarian Chamber of Commerce and Industry; Serbia – Statistical Office of the Republic of

Serbia). For the purpose of this paper, the authors focused on the SMEs from the V4 countries only (1,905 SMEs in total). To collect the data, an online questionnaire was used. It included statements aimed at perception of business risks such as financial, market, HR, safety, legal, operational and other risk sources (22 questions in total; besides the introductory questions regarding the gender, age, education, length of doing business, firm size, place of business, business sector). To express the respondents' opinions on the risk source intensity, the five-degree Likert scale was used (1-a very low intensity, 2-a low intensity, 3-a medium intensity, 4-a high intensity, 5-a very high intensity).

The structure of the whole sample collected from the V4 countries was as follows: 408 from the CZ (22.9%), 487 respondents from SK (27.3%), 498 from PL (28.0%) and 388 from HU (21.8%).

To fulfil the main objective of the paper, the following statements of the questionnaire were chosen. All the chosen statements are related to determining the intensity of the risk source. The statements related to HR risk in SMEs are as follows:

Q1: Determine the intensity of the HR risk source "high employee turnover rate".

Q2: Determine the intensity of the HR risk source "insufficient employee qualification".

Q3: Determine the intensity of the HR risk source "employee mistakes (work injuries)".

Q4: Determine the intensity of the HR risk source "low work morale and discipline".

The number of the respondents reacting to the chosen statements properly was as follows (all respondents/respondents answering properly): CZ 408/408; SK 487/487; PL 498/465. The structure of the respondents answering the questions regarding the firm size, length of doing business and business sector properly was as follows:

- CZ – micro businesses 261 (65%); small businesses 96 (23%); medium businesses 51 (12%); up to 1 year old 18 (4%); 1 to 5 years old 66 (16%); 5 to 10 years old 80 (20%); more than 10 years old 244 (60%); regarding the sector: industry 91 (22%); trade 93 (23%); agriculture 15 (4%); construction 63 (15%); transportation 20 (5%); services 78 (19%); others 48 (12%);
- SK – micro businesses 314 (64%); small businesses 115 (24%); medium businesses 58 (12%); up to 1 year old 18 (4%); 1 to 5 years old 93 (19%); 5 to 10 years old 126 (26%); more than 10 years old 250 (51%); regarding the sector: industry 72 (15%); trade 118 (24%); agriculture 2 (0%); construction 59 (12%); transportation 31 (6%); services 155 (32%); others 50 (10%);
- PL – micro businesses 278 (60%); small businesses 134 (29%); medium businesses 53 (11%); up to 1 year old 22 (5%); 1 to 5 years old 108 (23%); 5 to 10 years old 136 (29%); more than 10 years old 199 (43%); regarding the

- sector: industry 72 (15%); trade 143 (31%); agriculture 29 (6%); construction 32 (7%); transportation 52 (11%); services 109 (23%); others 28 (6%);
- HU - micro businesses 241 (62%); small businesses 72 (19%); medium businesses 75 (19%); up to 1 year old 48 (12%); 1 to 5 years old 86 (22%); 5 to 10 years old 49 (13%); more than 10 years old 205 (53%); regarding the sector: industry 21 (5%); trade 76 (20%); agriculture 62 (16%); construction 20 (5%); transportation 24 (6%); services 98 (25%); others 87 (22%).

It was important to evaluate and investigate the most important sources of HR risk in the V4 countries and to find out statistically significant differences in the perception of HR risk sources between the V4 countries. To achieve this goal, the following hypotheses were formulated:

H1: Even though historical and economic development of the V4 countries was very similar and their territories are close to each other, we assume that there will be statistically significant differences when evaluating the intensity of HR risk sources studied for the reason of specifics of each country.

H2: With regard to the issue often mentioned these days, which is “insufficient employee qualification”, we assume that this risk source will be perceived most intensely in all V4 countries. (Based on Ganesch et al., 2019; Zaytsev and Kraft, 2017; Wang et al., 2019; Daling et al., 2018)

H3: We assume that “employee mistakes (work injuries)” is placed second as for the intensity of the HR risk source perceived in the V4 countries. (Based on Makhumudova et al., 2019; Mizoue et al., 1999)

As for the evaluation of formulated hypotheses to meet the main aim of the article, the descriptive statistics tools (pivot table, absolute and relative frequency, contingency dependence) were used first. In order to get information about the entrepreneurs' answers frequency, we sorted the answers following the statistical feature (size of the firm, length of doing business, business sector) and another statistical feature (country of V4) and the source of HR risk (number of answer). Descriptive statistics was a prerequisite for subsequent Z-score calculations. The Z-score was used to get evidence for accepting or rejecting the hypotheses. To test the hypotheses, the 5% significance level was used and the Goodness of fit (Chi-square test) for calculations of the statistically significant differences of HR risk sources between the V4 countries was applied. The conditions for carrying out the Z-score (normal distribution of samples according to statistical features and the representativeness of the sample – number of students) were fulfilled. All these results were performed using the SPSS Statistics analytical software for data evaluation. (Dvorský et al., 2018)

Results

In Table 1 (See below), there are the evaluation results of HR risk sources in the V4 countries.

To be more precise, it summarizes results of rating the “high employee turnover rate”, “insufficient employee qualification”, “employee mistakes” and “low work morale and discipline” in the V4 countries. We considered the opinions related to a very high or high intensity of the risk source only. The absolute frequency of the respondents considering “high employee turnover rate” to be a very highly or highly intensive source of HR risk is as follows: CZ/SK/PL/HU 93/99/98/156 of respondents. The relative frequency calculated as the absolute frequency of respondents divided by a total number of the respondents answering the question properly. For CZ 22.8% (93/408), SK 20.3% (99/487), PL 21.1% (98/465) and HU 40.2% (156/388).

When evaluating Q1, statistically significant differences were found between CZ and HU (P-value of Z-score <0.00001); SK and HU (P-value of Z-score <0.00001); PL and HU (P-value of Z-score <0.00001).

The absolute frequency of the respondents considering “insufficient employee qualification” to be a very highly or highly intensive source of HR risk is as follows:

CZ/SK/PL/HU 108/102/119/130 of respondents. The relative frequency was as follows: for CZ 26.5% (108/408), SK 20.9% (102/487), PL 25.6% (119/465) and HU 33.5% (130/388). Statistically significant differences were found between CZ and HU (P-value of Z-score 0.03); SK and HU (P-value of Z-score <0.00001); PL and HU (P-value of Z-score 0.0114).

The absolute frequency of the respondents considering “employee mistakes (work injuries)” to be intensive or highly intensive source of HR risk is as follows: CZ/SK/PL/HU 72/65/123/84 of respondents. The relative frequency was as follows: CZ 17.6% (72/408), SK 13.3% (65/487), PL 26.5% (123/465) and HU 21.6% (84/388). Statistically significant differences were found in evaluating Q3 between CZ and PL (P-value of Z-score 0.0018); SK and PL (P-value of Z-score <0.00001); SK and HU (P-value of Z-score 0.0012); PL and HU (P-value of Z-score 0.0012).

The results on evaluating “low work morale and discipline” showed that the absolute frequency of the respondents was as follows: CZ/SK/PL/HU 98/81/104/122 of respondents. The relative frequency was as follows: CZ 24.0% (98/408), SK 16.6% (81/487), PL 22.4% (104/465) and HU 31.4% (122/388). For Q4, statistically significant differences were found between CZ and SK (P-value of Z-score 0.006); SK and PL (P-value of Z-score 0.0257); SK and HU (P-value of Z-score <0.00001); PL and HU (P-value of Z-score 0.0028).

Table 1: The evaluation of human resource risk sources in the V4 countries (own processing, 2019)

Q1	V4 countries							
	CZ		SK		PL		HU	
AF*	93		99		98		156	
RF (in %)**	22.8		20.3		21.1		40.2	
Comparison	CZ/SK	CZ/PL	CZ/HU	SK/PL	SK/HU	PL/HU		
Z-score	0.8949	0.6129	-5.2961	-0.2843	-6.4281	-6.0845		
P-value	0.3735	0.5419	<0.00001	0.7795	<0.00001	<0.00001		
Q2								
AF*	108		102		119		130	
RF (in %)**	26.5		20.9		25.6		33.5	
Comparison	CZ/SK	CZ/PL	CZ/HU	SK/PL	SK/HU	PL/HU		
Z-score	1.9430	0.2955	-2.1669	-1.6975	-4.1816	-2.5315		
P-value	0.0524	0.7642	0.03	0.0891	<0.00001	0.0114		
Q3								
AF*	72		65		123		84	
RF (in %)**	17.6		13.3		26.5		21.6	
Comparison	CZ/SK	CZ/PL	CZ/HU	SK/PL	SK/HU	PL/HU		
Z-score	1.7794	-3.1163	-1.4219	-5.077	-3.2459	1.6219		
P-value	0.0751	0.0018	0.1556	<0.00001	0.0012	1.031		
Q4								
AF*	98		81		104		122	
RF (in %)**	24.0		16.6		22.4		31.4	
Comparison	CZ/SK	CZ/PL	CZ/HU	SK/PL	SK/HU	PL/HU		
Z-score	2.7517	0.5782	-0.9024	-2.2347	-5.1562	-2.9916		
P-value	0.006	0.5619	0.3681	0.0257	<0.00001	0.0028		
* Absolute Frequency (AF) - Only the opinions related to a very high and a high intensity of the risk source were taken into account; ** Relative Frequency (RF) - Processed as a number of the respondents determining a very high and a high intensity of the risk source in the country divided by a total number of the respondents answering the question properly (e. g. for Q1: CZ 93/408; SK 99/487; PL 98/465; HU 156/388)								

Discussion

Discussions on the existence and role of risk in the field of company management have been an issue in the literature for more than 20 years. Despite this fact, HR risk is a new issue in economics. The previous chapter shows that HR risk and its influence on business economics has become the issue in the literature sources recently.

To summarize this study, the following facts were found out. In HU, the relative frequency when evaluating Q1, Q2 and Q4 is the highest out of all V4 countries. A relatively high relative frequency of opinions in HU can be the reason for the fact that all remaining countries have reached a statistically significant lower score compared to HU. For Q3, the relative frequency is the highest in PL, followed by HU, CZ and SK. It can be assumed that the perception of “employee mistakes” as an intensive source of HR risk in PL causes statistically significant differences compared to other V4 countries.

Regarding the fact that in SK, the intensity of HR risk source “low work morale and discipline” was perceived rather least intensely compared to other V4 countries, it is possible to assume that this was then the cause of statistically significant differences in relation to the other three V4 countries. On the contrary, the significant differences in evaluating the cause in relation of HU to PL and SK are evident when reaching rather highest proportion in the case of HU. Based on the results, the hypothesis H1 can be confirmed because despite the historical and economic development similarities, the specifics of each studied V4 country caused statistically significant differences in the perception of HR risk sources. The hypothesis H2 cannot be confirmed because if the relative frequency for evaluating “insufficient employee qualification” reached in each country was compared, this source of HR risk was perceived most intensely in CZ and SK only, in PL and HU, it took the second place. The hypothesis H3 cannot be confirmed either because “employee mistakes” took the fourth place in the perception of its intensity in CZ and SK and the third place in HU. It was perceived in HU as the most intensive source of HR risk.

The results did not confirm findings of Daling et al. (2018); Ganesch et al. (2019); Wang et al. (2019); Zaytsev and Kraft (2017) enhancing the irreplaceable role of „employee qualification”. E. g. Daling et al. (2018) highlight the need of a qualified employee for human-robot collaboration in the context of technology innovation; Ganesch et al. (2019) argues that a higher qualification of employees increases the income of firms and regions. The authors assume that these disproportions may be caused by demographic and economic specifics of the regions researched. The authors shall focus on this issue in their future research, too.

Even though there are differences in perception of HR risk sources in the V4 countries, most of the enterprises included in the research are aware of the importance of a well-designed, well-functioning and effective risk management

system that enables managers to identify, evaluate different HR risk sources and to find ways of how to eliminate or decrease their negative consequences, especially the increased costs, damage to the firm's reputation and others.

Conclusion

To reach effective performance in a sense of reducing costs and increasing revenues, a well-designed and well-functioning risk management system is necessary, which is the system warning about possible dangers in time, but not stopping from making risky investments with the possibility of having a higher profit. In many enterprises, costs relating to human labour absorb the largest part of the total costs.

At present, new instruments for HR management are used in the strategies – of not only industrial manufacturing enterprises, since these allow an enterprise to better optimise and manage their costs and any surpluses that arise and to invest these into new investment or development activities. These will contribute in turn to increasing the competitive ability of the given enterprise, or simply to use them as motivational tools for their employees, which is today considered to be the form of investment with the greatest return on investment. Risk management is one of these tools.

The results demonstrate that HR risk is a term which is more and more often to be found in the vocabulary used by HR and company managers.

The aim of this paper was to evaluate the most important sources of HR risk in the V4 countries and to find out the statistically significant differences in the perception of HR risk sources between the V4 countries. The main results showed that there are statistically significant differences in the perception of different HR risk sources between the V4 countries. As the most important source of HR risk, the respondents in CZ and SK consider "insufficient employee qualification". In HU, "high employee turnover rate" and in PL, "employee mistakes" were perceived as the most intensive HR risk sources. Consequently, statistically significant differences were revealed between HU and other V4 countries in the perception of "high employee turnover rate" and "insufficient employee qualification"; between PL and other V4 countries in the perception of "employee mistakes" and finally, between SK and other V4 countries in the evaluation of "low work morale and discipline".

Moreover, future research will focus on identifying measures relating to HR risk factors, quantification of economic and social impacts connected with HR risk factors, and also on study of the influence of other risk factors (operational, financial, technological) on HR risks using the method of multi-dimensional statistical analysis.

The authors are aware of some limits of this research concerning the demographic structure of the respondents, which is not the same in each country, and also the regional character of the research concentrated on the V4 countries only.

Due to this fact and despite the limits, it can be assumed that the results can extend the knowledge of HR risk sources in the V4 countries and can be useful both in practice, when creating a suitable risk management system in the SME sector of each country, and in general, when discussing future threats and directions of the V4 policy.

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POSTRZEGANIE RYZYKA ZASOBÓW LUDZKICH W KRAJACH V4

Streszczenie: Uważa się, że kapitał ludzki prowadzi do wzrostu innowacyjności i odgrywa ważną rolę w rozwoju gospodarczym i konkurencyjności przedsiębiorstw. Z tego powodu postrzeganie różnych ryzyk związanych z zasobami ludzkimi (HR) oraz ustanowienie odpowiedniego i skutecznego systemu zarządzania ryzykiem HR jest aktualną kwestią. Celem tego artykułu jest ocena najważniejszych źródeł ryzyka HR w krajach V4 i znalezienie statystycznie istotnych różnic w postrzeganiu źródeł ryzyka HR między krajami V4. Do zbierania danych w latach 2017 i 2018 wykorzystano kwestionariusz online. Aby ocenić intensywność źródeł ryzyka HR i znaleźć różnice między krajami V4, zastosowano metody testu Chi-kwadrat i Z-score wartości P. Wyniki pokazały, że wysoki wskaźnik rotacji pracowników, niewystarczające kwalifikacje pracowników, niskie morale i dyscyplina pracy są postrzegane relatywnie najczęściej na Węgrzech w porównaniu

z innymi krajami V4, kiedy „niskie morale i dyscyplina pracy” są postrzegane najczęściej spośród wszystkich czterech ryzyk HR badane źródła. „Błędy pracowników” są postrzegane statystycznie znacznie bardziej intensywnie w Polsce niż w Czechach i na Słowacji.

Słowa kluczowe: ryzyko, zarządzanie ryzykiem, ryzyko związane z zasobami ludzkimi, MŚP, kraje V4.

V4國家對人力資源風險的感知

摘要: 人力資本被認為是導致創新增長的要素，它對經濟發展和企業競爭力起著重要作用。因此，了解不同的人力資源(HR)風險並建立合適且有效的HR風險管理系統是一個最新的問題。本文的目的是評估V4國家中最重要的人力資源風險來源，並找出V4國家之間對人力資源風險來源的看法具有統計意義的顯著差異。為了收集2017年和2018年的數據，我們使用了在線調查表。為了評估人力資源風險源的強度並找出V4國家之間的差異，使用卡方檢驗和P值的Z評分方法。結果表明，與其他V4國家相比，匈牙利的員工離職率高，員工資歷不足，工作士氣和紀律差相對最強烈，而在這四個HR風險中，人們對“工作士氣和紀律性較低”的印象最為強烈。研究資料。與捷克共和國和斯洛伐克相比，波蘭的“員工失誤”在統計上更為明顯。

關鍵詞: 風險，風險管理，人力資源風險，中小企業，V4國家。