

The Perception of the Market and Operational Area of Business by Service Sector and Tourism Companies in terms of CSR implementation

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Abstract

Our research examined the attitudes of owners and managers of small and medium-sized enterprises in the V4 countries, who behave responsibly - they use corporate social responsibility in their managerial practice on issues focused on the market and operational area of business. The paper is based on a questionnaire survey with data collection from September 2019 to January 2020. Statistical methods of Pearson's chi-square and z-score were used to assess the hypotheses. The results proved that there are significant differences in companies in services and tourism in the context of implementing the CSR concept. Entrepreneurs who implement social responsibility with a significant positive difference agree that a company places great emphasis on the innovation of its products and services. Researchers found that the sector has an impact on the perception of decreasing customers' requests on specific products/services. We found that corporate social responsibility and its implementation in corporate practice positively affects the relationship of V4's small and medium enterprises in the services and tourism sector to service production innovation issues, which helps increase business performance and decline customer complaints.

Key Words: CSR, services, tourism, SMEs, V4 countries, market area, operational business area, business environment

JEL Classification: L83, L80, M14

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1. Introduction

The current situation places ever-increasing demands on the managerial approach of coordinating the management of all supporting business processes (Potkany et al., 2021; Belas et al., 2018; Smékalová et al., 2014), employee motivation (Hitka et al., 2021) in connection with responsible business and the

sustainability of the company. Many of them, therefore, implement the concept of social responsibility and try to do business responsibly. There is a great deal of research on this topic, and separate CSR in various fields is crucial for several researchers worldwide. However, they deal mainly with large companies, and small and medium-sized enterprises are beginning to be noticed by researchers as "secondary." It is because large companies are involved in CSR more often. The main reason is the generation of higher resources (Gelbman, 2010), which is also declared in the study by Bulanda et al. (2020) or Lazanyi et al. (2020). However, despite their low economic power, small and medium-sized enterprises form the mainstay of national economies and are among the main drivers of the economy with a positive impact on GDP, employment, and government revenue (Alabsy, 2021; Totanan et al., 2021; Dankiewicz et al. 2020; Belas et al., 2020a; Civelek et al., 2021a).

Implementing CSR into business practice is a long-term process in which management, employees, and other parts of the company must identify with this idea and realize the benefits of CSR in the long run (Bardos et al., 2020). It has been found that the implementation of CSR has a positive effect on product perception, brand loyalty, and company image, and CSR can be used as an effective tool to differentiate products from other competitors and increase the company's competitive advantage, or positively affects employee attitudes and behavior (Lu et al., 2020; Radjenovic et al., 2020; Boccia et al., 2019). From a managerial point of view, it is exciting to examine the impact of CSR on sustainability or business continuity (Dayanandan et al., 2018). A study by Çera et al., (2020) discovered that companies in the Czech Republic and Slovakia do not behave similarly regarding CSR. Significant differences were identified amongst them. This finding implies that CSR should be investigated in conjunction with the setting in which corporate activity occurs. Hence, social, cultural norms and economic, and technological and institutional factors can explain CSR variation (Çera et al., 2020; Çera et al., 2019; Chowdhury et al., 2019). Based on this, the present study intended to compare the SMEs in Visegrad nations and examine CSR, how it affects competition, product, and services innovation, retain customers and improve firm performance.

Our study focuses on small and medium-sized enterprises in the V4 countries. The focused theme is companies that do business in the field of services and tourism. At the same time, we compare these companies in terms of implementing corporate social responsibility (CSR). The present study examines how managers/owners of small and medium-sized companies perceive competition issues as a motivating factor to increase performance, seek or use product/service innovations to gain new markets, retain existing customers, or maintain business stability or performance. Finally, the study found out the trend of these entrepreneurs in the number of possible requests for specific products/services. The data were obtained through a comprehensive questionnaire survey, which focused on management, business risks, and the decline of small and medium-sized enterprises. The survey was conducted from September 2019 to January 2020.

The paper's structure is as follows: the theoretical part presents the results of a literature review in the field of CSR in an international context, which can be confronted with the authors' results. The next part of the article presents the aim of the work, methodology, and scientific hypotheses. The results section presents the results of the study and compares them with the results of other studies. The last part of the paper formulates the primary results of the research, including the limitations of the research.

2. Literature review

The literature review section focuses on the significance of CSR activities and the perception of managers and owners on how they perceive CSR in the SMEs segment, specifically in Visegrad nations, towards competition, innovation, customer retention, and firm performance. The literature review attempt to justify why CSR activities are imperative for the SMEs segment. Furthermore, to understand

the managers' and owners' attitude, their perception towards CSR planning, implementation, and its possible benefits in SMEs.

Several studies exist which proves the corporate social responsibility positively impact firms in different aspects such as building a positive brand image, enhancing customer loyalty, motivating employees, enhancing loyalty among employees and their commitments, improving firms' performance, and increasing their profitability (Ali et al., 2020; Kunz, 2020; Lu et al., 2020; Stojanovic et al., 2020). CSR activities are now part of the long-term strategic goals of the firms. Since the responsibility to frame effective CSR activities which can benefit firms and can help the firms to achieve their desired objectives is on the key people at the top-level management in the firms such as Managers and owners, because they are the planners and decision-makers (Khan et al., 2020; Androniceanu, 2020; Sahut et al., 2019). Entrepreneurs'/owners' personal choices are critical in developing a responsible corporate strategy and expressing their social objectives (D'Andrea & Montanini, 2015). It highlights why it is vital to understand the attitude and behavior of managers and owners, especially their decisions associated with corporate income (Bilan et al., 2020). On the other hand, even after the decades of CSR birth, it is still the job of large business houses. CSR activities are still minimal in small and medium enterprises. Therefore, based on these facts, the managers' and owners' attitudes towards CSR activities can be investigated. Their implementation also matters since the scope of CSR in SMEs is still limited. Based on this, the present study tried to address this critical aspect, the attitude, and behavior of managers towards CSR activities, specifically at the level of SMEs.

The meaning of corporate social responsibility can be understood as a balanced management style between asset and risk management, taking into account the benefits of all stakeholders (Hadj et al., 2020; Belas et al. 2020b), where the distribution of economic resources from the production of products and services to help in improving stakeholders through the implementation and integration of ethical systems and sustainable management practices (Godfrey, 2016). Implementing CSR is helpful for companies to mitigate the negative environmental impacts of business activities (Bikefe et al., 2020). It can contribute to a better company image (Barakat et al., 2016) or even overcome negative words. from the mouth (Alhouti et al., 2021; Kang et al., 2021). Through CSR, companies strive to impact the work, social and natural environment positively and thus gain a competitive advantage and ensure long-term sustainability (Stojanovic et al., 2020).

Archie B. Carrol (2016) considers CSR a concept of the ethical, economic, philanthropic, and legal areas created by a company's relationships with its surroundings. Economic responsibility - creating added value - brings benefits to all stakeholders. Legal responsibility - compliance with regulations and laws. Ethical responsibility - companies are expected to do what is right and fair for society - organizations adopt the activities, standards, and practices expected of them, even if they are not clearly defined by law. Corporate philanthropy is the company's participation in activities that are not expected to be ethical, suitable for society. According to Chojnack & Wiśniewska (2016), there is no generally accepted definition of social responsibility. By implementing CRS, companies could build their prestige, improve the satisfaction and loyalty of stakeholders, and thus increase the company's value (Lourenço & deSousa-Filho, 2020; Gavurova et al. 2020). CSR is a crucial factor in demonstrating environmental or charitable activities (Gorgenyi-Hegyes & Fekete Farkas 2019). Nicolaides (2018) argues that CSR is expected to tackle global poverty, social exclusion, environmental degradation, and the promotion of sustainable development.

González-Morales et al. (2021) emphasize that CSR is a voluntary strategy of a company. Despite the positives, however, according to Jorge et al. (2016) still many SME managers do not implement the concept of CSR because they are not sufficiently informed or do not know how to implement CSR in practice and the context of their business area. Kalish (2002) suggests that the main reason for socially responsible business is risk management and image building. Businesses consider it necessary to help local communities through CSR activities to improve their reputation as ethical businesses.

Since the inception of CSR, it has been typically applied to large corporations. Since the SME business sector is becoming so crucial in terms of the economic, environmental, and impact on society (Civelek et al., 2020a), it has on the world that focus has been drawn to the standards and practices of CSR in small and medium-sized enterprises (Kechiche & Soparnot, 2012). Existing literature reveals several benefits of CSR in firms, such as CSR activities effectively reducing risk. A company's CSR efforts influence employee attitudes and behavior. Personnel risk reduction may be aided by a good and trustworthy attitude and behavior, which decreases errors, absenteeism, and employee turnover (Rozsa et al., 2021). Effective governance lowers a company's financial risk, reinforcing its commitment to good governance and environmental practices (Androniceanu, 2021; Chollet & Sandwidi, 2018). CSR activities lead to greater sales, thereby reducing risks. CSR serves as a signal that businesses care about their customers and sustain relationships with stakeholders by incorporating CSR practices into business operations, hence lowering consumer risk (Bhattacharya et al., 2020). It can be seen that CSR activities can contribute to the risk management of firms. Now it depends on the managers and owners of the firm, their attitude, and perception towards CSR activities planning and implementation. SMEs have quite challenged like they have limited resources, and the objective of the manager and owners is to maximize their profitability. Since they are part of the business environment, their actions affect society, the environment, and the economy (Tkacova et al., 2017). The outcomes of a study by Grimstad et al. (2020) reveal that firms' intrinsic motivation drives CSR more than extrinsic motivation. Intrinsic motivation can understand as a firm involved in CSR since it is the right thing to do and done out of one's free will without compulsion or constraint. Therefore, it is essential, especially in the current times to investigate and understand the perception of managers and owners towards CSR activities since they are the planner and controllers of CSR activities in the firm, and the same is the key focus of the present study.

As per the World Tourism Organization, tourism has been the world's largest industry and employer in recent times. CSR is becoming an increasingly popular element in this sector (González-Morales et al., 2021). The performance and prosperity of the industry are closely related to the services provided or the implementation of new management methods (Skare & Kukurin, 2020) and innovative socio-economic tools (Ključnikov et al., 2020a; Ključnikov et al., 2020b). Theobald (2005) considers tourism to be a social/economic phenomenon that acts as an engine of economic progress and a social force. According to Roch et al. (2020), the tourism sector emphasizes socially responsible business because tourism can cause, directly or indirectly, significant adverse effects on biodiversity and the natural or environmental environment of a given region. Although CSR research has grown dramatically in recent years, the tourism sector responds very slowly to this trend (Bello & Kamanga, 2020).

Sprinkle & Maines (2010) came up with several reasons why companies in the tourism sector are motivated to implement the concept of CSR in business practice. First, businesses believe that CSR will satisfy their stakeholders to avoid negative publicity. Furthermore, CSR brings certain personnel benefits, including satisfaction, motivation, and loyalty of employees. Dizik (2009) argues that CSR will help recruit or retain skilled employees. Murray (2007) adds that employees seek meaning at work, and thus, employee motivation is a significant benefit of socially responsible human resource behavior. Sprinkle & Maines (2010) further states that CSR can provide customer-driven benefits to the organization, such as increasing market share. In addition, the environmental focus of CSR can contribute to reducing production costs in the long run. In tourism, the environmental focus of CAP activities helps conserve the resources on which the industry relies. Finally, the CAP is perceived by organizations as an essential aspect of risk management. Firms can minimize their risk exposure by engaging in CSR activities that increase their positive social reputation (Scholtens, 2013).

Despite the benefits of CSR, there are significant restrictions on its adoption. Economic status, political systems (Nord, 2006), and lack of resources (Moyeen & Courvisanos, 2012) were some factors influencing the applicability of the concept. The level of economic development of the region also has a negative impact on the introduction of CSR in the field of tourism and promises. Firms would like to

maintain their profitability at the expense of social and environmental interests (Jenkins, 2005; Van der Merwe & Wöcke, 2007). Limited economic resources, time (Moyeen & Courvisanos, 2012), and employees' lack of commitment negatively affect CSR adoption (Rogerson & Sims, 2012).

3. Methods

The basis of the paper is to present the perception of issues of the operational area and market orientation of small and medium-sized enterprises in the V4 countries, which behave socially responsibly in their activities. We divided companies by sector - services and tourism, and other sectors, and we compare together companies that implement CSR into their business with enterprises without CSR (Metzker & Zvarikova, 2021).

The survey of SMEs contained 473 Czech, 379 Polish, 383 Slovak, and 416 Hungarian entrepreneurs. Data collection took place for eight months (8/2019 – 4/2020). 8 250 SMEs in Czechia, 10 100 SMEs in Slovakia, 7 680 Polish SMEs, and 8 750 SMEs in Hungary were randomly selected. The average questionnaire return rate: Czechia 3,6%; Slovakia 5,5%, Poland: 4,7%, Hungary 4,6%. The description of respondents sample is divided into individual countries:

Czech Republic

- *enterprise size*: 302 (63.9%) micro enterprise (up to 9 employees), 111 (23.6%) small enterprise (from 10 to 49 employees), 60 (12.5%) medium enterprise (from 50 to 249 employees);
- *period of doing business*: 28 (5.9%) up to 3 years, 29 (6.2%) from 3 to 5 years, 67 (14.1%) from 6 to 10 years, 349 (73.8%) more than 10 years;
- *respondent's gender*: 336 male (71,1%), 137 (28,9%) female;
- *respondent's age*: 72 (15,2%) up to 35 years, 110 (23,3%) from 36 to 45 years, 127 (26,9%) from 46 to 55 years, 164 (34,6%) more than 56 years;

Slovak Republic

- *enterprise size*: 225 (58.7%) micro enterprise (up to 9 employees), 110 (28.8%) small enterprise (from 10 to 49 employees), 48 (12.5%) medium enterprise (from 50 to 249 employees);
- *period of doing business*: 24 (6.2%) up to 3 years, 31 (8.2%) from 3 - 5 years, 54 (14.1%) from 6 - 10 years, 274 (71.5%) more than 10 years;
- *respondent's gender*: 264 male (68,8%), 119 (31,2%) female;
- *respondent's age*: 69 (17,9%) up to 35 years, 82 (21,5%) from 36 to 45 years, 110 (28,8%) from 46 to 55 years, 122 (31,8%) more than 56 years;

Poland

- *enterprise size*: 211 (55.5%) micro-enterprise (up to 9 employees), 88 (23.3%) small enterprise (from 10 to 49 employees), 80 (21.2%) medium-sized enterprise (from 50 to 249 employees);
- *period of doing business*: 48 (12.6%) up to 3 years, 49 (12.9%) from 3 to 5 years, 75 (19.8%) from 6 to 10 years, 207 (54.7%) more than 10 years;
- *respondent's gender*: 240 male (63,2%), 139 (36,8%) female;
- *respondent's age*: 120 (31,6%) up to 35 years, 166 (43,7%) from 36 to 45 years, 93 (24,7%) from 46 to 55 years, 0 (0,0%) more than 56 years;

Hungary

- *enterprise size*: 279 (67.2%) micro-enterprise (up to 9 employees), 76 (18.3%) small enterprise (from 10 to 49 employees), 61 (14.5%) medium-sized enterprise (from 50 to 249 employees);
- *period of doing business*: 53 (12.8%) up to 3 years, 35 (8.5%) from 3 to 5 years, 65 (15.5%) from 6 to 10 years, 263 (63.2%) more than 10 years;
- *respondent's gender*: 286 male (68,9%), 130 (31,1%) female;
- *respondent's age*: 65 (15,5%) up to 35 years, 136 (32,8%) from 36 to 45 years, 140 (33,6%) from 46 to 55 years, 75 (18,1%) more than 56 years;

Entrepreneurs/managers - respondents, were selected for our research in terms of CSR implementation. Those respondents who agreed with the statement that they know social responsibility and use this concept in their managerial practice were statistically evaluated using Pearson's Chi-square test and Z-score. A simple sorting method was used (sorting according to 2 statistical features). If the calculated p-value of the Pearson Chi-square test is lower than the level of significance ($\alpha = 5\%$), then H1 was confirmed (Agresti, 1992).

Respondents were able to give the following answers (Likert scale): strongly agree, agree, disinterested, disagree, strongly disagree on those four statements:

- T1: We place great emphasis on the innovation of our products and services, and it is positively reflected in the stability and performance of the company.
- T2: The number of possible requests for specific products/services has a downward trend.
- T3: Business competition motivates me to perform better.
- T4: Our company uses innovative ways to win new markets and retain existing customers.

The following hypotheses were defined in the research:

- H1a: there are statistically significant differences in the attitudes of managers using the concept of CSR in their practice towards T1 depending on the sector.
- H1b: there are statistically significant differences in the attitudes of managers who do not apply CSR in their practice towards T1, depending on the sector.
- H1c: there are statistically significant differences in the manager's attitudes in service and tourism enterprises towards T1 depending on CSR application.
- H2a: there are statistically significant differences in managers' attitudes using the concept of CSR in their practice towards T2 depending on the sector.
- H2b: there are statistically significant differences in managers' attitudes that do not apply CSR in their practice towards T2 depending on the sector.
- H2c: there are statistically significant differences in the manager's attitudes in service and tourism enterprises towards T2 depending on CSR application.
- H3a: there are statistically significant differences in managers' attitudes using the concept of CSR in their practice towards T3, depending on the sector.
- H3b: there are statistically significant differences in managers' attitudes that do not apply CSR in their practice towards T3 depending on the sector.
- H3c: there are statistically significant differences in the manager's attitudes in service and tourism enterprises towards T3 depending on CSR application.
- H4a: there are statistically significant differences in managers' attitudes using the concept of CSR in their practice towards T4, depending on the sector.
- H4b: there are statistically significant differences in managers' attitudes that do not apply CSR in their practice towards T4 depending on the sector.

- H4c: there are statistically significant differences in the manager's attitudes in service and tourism enterprises towards T4 depending on CSR application.

4. Results

The results of our study are presented in the following tables.

Table 1. The structure of responses to T1 with implemented CSR in business

T1 CSR	Services and Tourism 332		Other 528		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	244	73,5	379	71,8	0,5476	0,5823
disinterested	75	22,6	111	21,0	0,5436	0,5892
disagree + strongly disagree	13	3,9	38	7,2	-1,9835	0,0477
χ -quadrat	4,015		$\alpha = 0.05$			
χ -quadrat p-value	0,1343					

Source: own data collection

The results of the first comparison between the corporate sectors, based on the criterion of using the concept of social responsibility, did not show any significant differences. Agreed responses in the context of product and service innovation, which positively impact the stability and performance of horses, are greater than 70% for both criteria examined. Therefore, taking the overall view of statistical deviations, we reject hypothesis H1a - there are no statistically significant deviations. We noticed significant statistical differences only with disagreeing answers, where up to 7.2% of entrepreneurs in other sectors who use CSR disagree with the T1 statement.

Table 2. The structure of responses to T1 without implemented CSR in business

T1 other	Services and Tourism 292		Other 498		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	142	48,6	267	53,6	-1,3533	0,177
disinterested	101	34,6	157	31,5	0,8861	0,3735
disagree + strongly disagree	49	16,8	74	14,9	0,7190	0,4715
χ -quadrat	1,8485		$\alpha = 0.05$			
χ -quadrat p-value	0,3968					

Source: own data collection

Table 2 shows that there are no statistically significant differences in the view of entrepreneurs in services and tourism compared to other sectors where the respondent does not use CSR. However, there is a significant change when comparing the positive responses - these are dramatically lower than the data in Table 1. Therefore, we reject the H1b hypothesis because there are no statistically significant differences in the T2 statement when comparing respondents regarding the business sector when not using CSR.

Table 3. The responses comparison of entrepreneurs in tourism and services to T1 according to CSR relation.

T1 Services and Tourism	CSR 332		Non CSR 292		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	244	73,5	142	48,6	6,3803	p<0,0001
disinterested	75	22,6	101	34,6	-3,3235	0,0009
disagree + strongly disagree	13	3,9	49	16,8	-5,3605	p<0,0001
χ -quadrat	49,3361		$\alpha = 0.05$			
χ -quadrat p-value	P<0,0001					

Source: own data collection

Already when comparing Table 2, we noticed significantly lower positive answers for entrepreneurs who do not do business responsibly. There are statistically significant differences in all respondents' attitudes to the statement. With positive answers, the share among entrepreneurs using the CSR concept is almost 25%. We accept hypothesis H1c because of statistically significant differences between respondents using CSR and others in services and tourism, who emphasize service innovation, which affects product stability and business performance.

Table 4. The structure of responses to T2 with implemented CSR in business

T2 CSR	Services and Tourism 332		Other 528		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	163	49,1	303	57,4	-2,3755	0,0173
disinterested	77	23,2	130	24,6	-0,477	0,6312
disagree + strongly disagree	92	27,7	95	18,0	3,3636	0,0008
χ -quadrat	11,6116		$\alpha = 0.05$			
χ -quadrat p-value	0,0030					

Source: own data collection

An interesting finding is presented in Table 4. Here we compared entrepreneurs implementing CSR in terms of sector. We see statistically significant discrepancies between positive and non-positive responses to the claim that the number of possible requests for specific products/services has a downward trend. We see that companies operating in a sector other than services and tourism have a more than 11% higher number of positive answers and at the same time, in terms of a negative attitude, lower by almost 10%. We accept hypothesis H2a.

Table 5. The structure of responses to T2 without implemented CSR in business

T2 other	Services and Tourism 292		Other 498		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	137	46,9	289	58,0	-3,0252	0,0024
disinterested	80	27,4	120	24,1	1,0299	0,3030
disagree + strongly disagree	75	25,7	89	17,9	2,6137	0,0091
χ -quadrat	10,4221		$\alpha = 0.05$			
χ -quadrat p-value	0,0055					

Source: own data collection

As in Table 4, in the case of a comparison of entrepreneurs not using the CSR concept, the respondent in services agrees to a lesser extent with the T2 statement than entrepreneurs in other sectors. At the same time, a similar analogy is noted for dissenting responses - companies in another sector have a lower percentage of dissent than for services and tourism. Based on the data of the X-square test, we accept hypothesis H2b - there are statistically significant deviations to the statement T2 in entrepreneurs who do not use the concept of CSR in their practice.

Table 6. The responses comparison of entrepreneurs in tourism and services to T2 according to CSR relation

T2 Services and Tourism	CSR 332		Non CSR 292		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	163	49,1	137	46,9	0,5435	0,5892
disinterested	77	23,2	80	27,4	-1,2077	0,2263
disagree + strongly disagree	92	27,7	75	25,7	0,5704	0,5687
χ -quadrat	1,4832		$\alpha = 0.05$			
χ -quadrat p-value	0,4764					

Source: own data collection

When we look at the comparison of the answers to the T2 statement of entrepreneurs in services and tourism according to the implementation of CSR, there are no fundamental differences in the answers. We, therefore, reject the H2c hypothesis - there are no statistically significant differences. Agreed answers to the statement do not reach even 50%. Therefore, less than half of entrepreneurs in tourism and services agree that the number of possible requests for specific products/services has a downward trend. About 25 to 27 percent disagree with the claim - where we conclude that complaints about the service performed or complaints have the opposite rights - an increasing trend.

Table 7. The structure of responses to T3 with implemented CSR in business

T3 CSR	Services and Tourism 332		Other 528		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	263	79,2	418	79,2	0,0177	0,9804
disinterested	39	11,7	69	13,1	-0,5692	0,5687
disagree + strongly disagree	30	9,1	41	7,7	0,6593	0,5093
χ -quadrat	0,6822		$\alpha = 0.05$			
χ -quadrat p-value	0,7109					

Source: own data collection

The idea that competition motivates for better performance was answered by all businesses implementing CSR in the same way, regardless of the sector. We reject the H3a hypothesis because there are no statistically significant differences between sectors for entrepreneurs using CSR to assert T3. Almost 80% success rate of positive answers to the influence of competition on increasing performance (motivation) in doing business is interesting.

Table 8. The structure of responses to T3 without implemented CSR in business

T3 other	Services and Tourism 292		Other 498		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	170	58,2	313	62,8	-1,2893	0,1971
disinterested	75	25,7	108	21,7	1,2858	0,1971
disagree + strongly disagree	47	16,1	77	15,5	0,2365	0,8103
χ -quadrat	1,9634		$\alpha = 0.05$			
χ -quadrat p-value	0,3747					

Source: own data collection

There are also no statistically significant deviations when comparing entrepreneurs not implementing CSR. We reject the H3b hypothesis. Note that these respondents agree with T3 in a lower proportion than the results in Table 8.

Table 9. The responses comparison of entrepreneurs in tourism and services to T3 according to CSR relation

T3 Services and Tourism	CSR 332		Non CSR 292		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	263	79,2	170	58,2	5,6789	P<0,0001
disinterested	39	11,7	75	25,7	-4,4955	P<0,0001
disagree + strongly disagree	30	9,1	47	16,1	-2,6755	0,0074
χ -quadrat	32,6664		$\alpha = 0.05$			
χ -quadrat p-value	P<0,0001					

Source: own data collection

Almost 80% of entrepreneurs implementing CSR in services and tourism agree that Business competition motivates to perform better. By comparison, only 58% of non-CSR respondents agree with this statement. We confirm the fact that when comparing the same sector, divided according to the implementation of the concept of social responsibility, those who do not behave socially responsibly perceive more negative aspects. We accept hypothesis H3c because there are statistically significant differences for the statement T3 in all cases of answers.

Table 10. The structure of responses to T4 with implemented CSR in business

T4 CSR	Services and Tourism 332		Other 528		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	202	60,8	310	58,7	1,1114	0,2670
disinterested	88	26,5	134	25,4	0,3678	0,7114
disagree + strongly disagree	42	12,7	84	15,9	-1,3156	0,1868
χ -quadrat	1,733		$\alpha = 0.05$			
χ -quadrat p-value	0,4204					

Source: own data collection

When asked whether the company uses innovative ways to gain new markets and retain existing customers, respondents implementing CSR in their management practice answered more or less in the same way. No dramatic variations in responses were noted. Therefore, we reject hypothesis H4a.

Table 11. The structure of responses to T4 without implemented CSR in business

T4 other	Services and Tourism 292		Other 498		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	117	40,0	193	38,7	0,3650	0,7188
disinterested	90	17,1	167	33,5	-4,9882	P<0,0001
disagree + strongly disagree	85	42,9	138	27,8	0,4216	0,6745
χ -quadrat	0,6247		$\alpha = 0.05$			
χ -quadrat p-value	0,7317					

Source: own data collection

We noted significant differences in the "disinterested" responses to the T4 statement for respondents who do not conduct socially responsible responsibilities. Entrepreneurs in other sectors have almost twice the value of entrepreneurs in services and tourism, who do not take the position to claim that our company uses innovative ways to win new markets and retain existing customers. Therefore, we reject the H4b hypothesis.

Table 12. The responses comparison of entrepreneurs in tourism and services to T4 according to CSR relation

T4 Services and Tourism	CSR 332		Non-CSR 292		Z-score	Z-score p-value
	No.	%	No.	%		
strongly agree + agree	202	60,8	117	40,0	5,1802	P<0,0001
disinterested	88	26,5	90	17,1	2,8179	0,0048
disagree + strongly disagree	42	12,7	85	42,9	-5,0954	P<0,0001
χ -quadrat	34,8094		$\alpha = 0.05$			
χ -quadrat p-value	P<0,0001					

Source: own data collection

A comparison of the responses to the T4 statement of entrepreneurs in services and tourism between those who operate socially responsibly and others show significant statistical differences in all possible answers. Entrepreneurs who do not implement social responsibility by more than 20% less agree with the statement our company uses innovative ways to win new markets and retain existing customers. On the other hand, the number of "disinterested" answers is higher for "CSR positive" entrepreneurs. In the case of dissenting answers, only less than 13% of entrepreneurs using CSR do not agree with the statement; in contrast, almost 43% of other respondents from the services sector and the travel industry. We therefore accept the H4c hypothesis because there are significant differences between the investigated areas.

5. Discussion & Conclusion

Our research has shown statistically significant differences between tourism and service companies when compared in terms of socially responsible business. Entrepreneurs who implement social responsibility with a significant positive difference agree that a company places great emphasis on the innovation of its products and services. It is positively reflected in the stability and performance of the company, as opposed to those who do not implement it into business practice CSR. This outcome aligns with a study conducted in Spain, Italy, and the UK that found that the relationship between CSR and innovation is not the same in different sectors (Gallego-Álvarez et al., 2011). Another study's findings reveal a considerable link between intangible performance and the innovation process from an organizational and technical standpoint (Battaglia et al., 2014). Furthermore, Saeidi et al. (2015) also support the T2 statement in the present study that there is a significant association between CSR as the independent variable and reputation competitive advantage and customer satisfaction as hypothesized mediating variables. It should be noted that the managers of companies not implementing CSR responded in agreement with the T1 statement by 18.2% less in the case of other sectors; in the case of services and tourism, the difference was almost 25%.

Many companies that behave socially responsibly consider the manifestation of CSR with the production of quality products and services (Metzker & Streimikis, 2020). Closely related to this is T2's claim, which focuses on the declining trend of customer or service complaints from customers. In the case of the services sector and tourism, we did not notice significant differences between the sample when comparing social responsibility. At the same time, we found that entrepreneurs in other sectors have a higher percentage of positive responses - there was a significant difference. Thus, the sector has an impact on T2 perception. These results support the existing literature that establishes that CSR programs affect purchasers' attitudes and behavior towards companies and products (Berens et al., 2005; Sen & Bhattacharya, 2001). A study by Wang, Feng, & Chen (2016) reflects notable differences in CSR performance/ratings among firms doing business in different sectors such as manufacturing, merchandisers, and service providers. We believe that this is because tourism and services do not produce specific tangible products.

Competition often contributes to increasing corporate activity and achieving better results, even for companies that behave socially responsibly (Dubbink, & Van der Putten, 2008). The current research has shown that in terms of the enterprises division by sector, there are no statistically significant differences either in the case of socially responsible behavior of entrepreneurs or in the case of non-implementation of the concept. On the other hand, there are statistically significant differences when comparing only the services sector and tourism with each other (companies implementing CSR in their practice and other companies). Almost 80% of CSR + companies agree that competition contributes to higher performance than other service providers and tourism companies (only 58.2%). This outcome is supported by a study that found that CSR is one of the crucial sources of competitive advantage for large businesses in the market (Marakova et al., 2021). Another study suggests that CSR strategies emerge from competitive forces (Dupire & M'Zali, 2018).

Finding new contracts or markets is an essential part of business and corporate activities. The most important thing is to retain customers and motivate them to be loyal to company products (Horvath et al., 2021) - in this case, services. Surveyed entrepreneurs are sufficiently aware of this fact. More of them, of course, implement CSR into business practice (up to 20% more regardless of the sector). However, entrepreneurs in services and tourism who do not behave socially responsibly agreed the least of T4's statements. It was reaffirmed that the perception of T4's claim depends on the relationship to corporate social responsibility.

Our results show that corporate social responsibility and its implementation in corporate practice positively affects the relationship of small and medium enterprises in the V4 countries in services and tourism to service production innovation issues, which helps increase corporate performance and decline

customer complaints. At the same time, CSR entrepreneurs perceive competition as a motivating factor to achieve better results. As a result, these companies are significantly more aware that they will gain new markets or retain existing customers by innovating their products and services.

Many studies matching the overall results of the present study align with the existing literature, which directly or indirectly supports the current research outcomes. The study by Kozubíková et al. (2017) conducted between the entrepreneurs in the Czech Republic context shows significant statistical variations in innovativeness, proactiveness, and competitive aggressiveness. The majority of the entrepreneurs polled believe that innovation and proactiveness are critical to their businesses' success. Similarly, the present study finding also highlights the differences regarding competition and innovation in Visegrad nations. In this regard, this result of the present study is also in line with the studies of Civelek et al. (2020b), Civelek et al. (2021b) and Ključnikov et al. (2021) since those researchers also confirm the differences in innovativeness of Czech SMEs. Bernal-Conesa et al. (2017) found that a CSR-oriented strategy contributes significantly to the organization's performance. Also, CSR affects the competitiveness and sustainability of the firm. Innovation is one of the fundamental motives for environmental and social CSR (Graafland & Noorderhaven, 2020). Another study on Portuguese SMEs found the key benefits of social responsibility practices: better reputation with suppliers, consumers, and partners, enhanced employee motivation, improved quality, and enhanced productivity (Santos, 2011). A recent study supporting the present analysis's findings suggests a positive and significant effect of CSR on firms' performance through mediating the role of corporate reputation and consumer purchase intentions (Tiep et al., 2021). A study in Romania found that whether the firm follows a formal CSR action or not, they wish to do fair business at their best as a CSR. Some firms execute CSR activities considering that it is their responsibility to give back to the community. It reflects the attitude and behavior of SMEs owners and managers towards CSR practices (Saveanu et al., 2021).

Many authors emphasize the impact of the corona crisis on business, with a particular focus on an area of services (for example, Lumayag et al., 2020; Privara & Rievajová, 2021). According to Rebhun (2021) country's economic status and services significantly moderate the health outcomes of coronavirus infection. In addition, the economic recession caused by the COVID-19 pandemic reinforced existing inequalities in the business market (Vorobeva & Dana, 2021).

As the study focuses only on Visegrad 4 countries, therefore we cannot generalize the results. In addition, this study can be a starting point for future research on a larger sample with different countries in the world. Future comparisons between companies could highlight better knowledge in the service and tourist sectors. The article results may be interesting for organizations that aim to promote or implement CSR in the focused countries. Also, our study may be necessary for service and tourism organizations or associations, which help improve the business environment.

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