

Corporate social responsibility of SME's from view of consumers

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The paper refers to a research made in 2016. Its topic was the evaluation of estimations of clients and consumers towards the Slovak small and medium enterprises, how these companies are ready to practice charity and donations besides his economic activity. After a quarter century from the velvet revolution has already come into existence a stable entrepreneurial background and was formed a large number of entrepreneurships and family owned businesses. However, to run a business is still difficult. In spite of this fact still arise the question how this entrepreneurial stratum is ready or able to support the solution or the easing of social problems, or how are they ready to help to local societies. The research which spread to whole Slovakia among others tried to evaluate what does social responsibility mean to the public, and how individual social groups evaluate entrepreneurs' social activities. The results of the research prove that respondents have a firm idea of social responsibility, which is different from what the entrepreneurs' opinion about the subject.

Introduction

To be „green“, to be „environmental“, to make contribution to progress of the whole society and the planet or local environment, to support particular groups of people or ideas, nowadays every company considers as their duty. These kinds of activities are also expected by the public opinion. The mutual help of human beings has long history. Hospitality and solidarity always belonged among the appreciated features. The roots of such behaviour can be found in religious teachings. According to the Jewish religion, the rich members of the community must spend ten percent of their wealth in supporting their poor companions. This principle was inherited by Christian religion and culture as well.

The beginning of social responsibility as a movement dates back to the 19th century. The first initiators of this idea were the utopian socialists, but the thoughts and deeds of Claude Henri Saint-Simon, Charles Fourier and Robert Owen can be considered as rare occasions. The influence of Karl Marx and Frederick Engels was clearly broader, but their suggestions were too radical to be clearly accepted by the middle classes and mainly by large-scale entrepreneurs, members of the nobility and top officials of the state administration. The violent struggle of employers against their employees supported by the government continued until the outbreak of the World War I, but the inter-war period was not peaceful too.

The first indication of responsibility could be seen at particular large American companies. After the whole life greed some magnates in the evening of their life became philanthropists. For instance until 1919 the Carnegie foundation donated 350 million dollars for several purposes among others to public libraries or to purchase of 7687 church bells (Micklethwait and Woolridge 2006, p. 76). From the appearance of these men began the era of foundation of cultural, scientific and medical institutions which were usually named by the founder. Andrew Carnegie was followed by men like John Pierpont Morgan, George Eastman, Oliver Hazard Payne, John Davison Rockefeller and others.

It is subject of the debate if these people really had sincere altruistic thinking or tried to improve their image of capitalist. Somehow, nowadays they have lot of followers such as the Rothschild family, Bill Gates or George Soros.

The trailblazers of the theory of social responsibility are among others Howard R. Bowen and Archie B. Carroll. They propagate that the task of the producer is not only to product and to satisfy the demands of the consumers but to take into account the interest of the mankind and the nature as well.

1 Review of literature

As it was stated above the problem of corporate social responsibility (CSR) was long time linked up with large and multinational companies. This fact is completely understandable and acceptable because these institutions are strong enough to take the necessary measures in field of environment such as doing charitably activities or lowering the emission of pollutions. The pressure of the society is primary directed toward these companies too. The expectation of managing small companies or sole entrepreneurships in the framework of CSR is mainly coming from local communities or more and more from the small entrepreneurs themselves.

In the beginning of the third millennium days the interpretation of CSR was significantly changed and new plane of comprehension are coming regularly. The next level of Corporate Social Responsibility, CSR2, is also known as Corporate Social Responsiveness. This is a partly modified expression for original interpretation of CSR. The third plane, CSR3 or Corporate Social Rectitude means kind of honesty our and trustworthiness in implementation of principles of CSR. The last expression is CSR4 - Corporate Social Spirituality, which tries to merge CSR into naturalistic and religious, what is more cosmic base. These theories were elaborated by William C. Frederick in his book titled as Theories of Corporate Social Performance published in 1987 (Kuldová 2010, p. 24-25). CSR has several definitions. Here is the description of Philip Kotler and Nancy Lee (2005, 3):

„Corporate social responsibility is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources.” The Business dictionary defines CSR as „a company´s sense of responsibility towards the community and environment (both ecological and social) in which it operates. Companies express this citizenship trough their waste and pollution reduction processes, by contributing educational and social programs and by earning adequate returns on the employed resources” (www.businessdictionary.com). On the other hand Milton Friedman´s view on the problem is completely different when he says: „The social responsibility of the firm is to increase its profit.” (Crane et al. 2008, p. 6).

The opinion that SMEs should contribute to solving of social or environmental problems is already topic of scientific works. The contribution of Jesús Herrera Madueño, Manuel Jorge Larrán and Domingo Martinez-Martinez (2012) is a review of studies which focussed on the impact that some factors cause on the adoption of socially responsible practices and how the development of these practices affects organizational performance from a financial perspective. Laura J. Spence (2016) has tried to expand business and society research: she redrew CSR theory stakeholder theory and Carroll´s CSR pyramid and enhanced their relevance for small business. She proposes CSR pyramids for SMEs (from bottom up): a) To self and family: personal integrity, survival, ethic of care, philanthropic; b) To employees: survival, ethic of care, personal integrity, philanthropic; c) To the local community: ethic of care, philanthropic, survival, personal integrity; d) To business partners: survival, personal integrity, ethic of care, philanthropic. As we can see, Spence operates with the same concepts but in different order. Manuel Jorge Larrán, Jesús Herrera Madueño, Paula Maria Sancho Lechuga (2016) made another survey of articles related to connection of SMEs and the quality management. The result of their examination shows that integration of CSR and quality management practices is complied with the request of stakeholders. The study of Pedro Soto-Acosta, Diana-Maria Cismaru, Elena-Madalina Vatamanescu and Raluca Silvia Ciochina (2016) deals with

particular Rumanian SMEs. Their questionnaire-based analysis evaluates the entrepreneurs' approaches towards people, planet and profit and on their prioritization within business dynamics. As their results shows, the proposed model accounts for almost 50 percent of variance in business performance, whereas sustainable entrepreneurship approaches towards the people and profit dimensions have a significant positive influence on business performance. The paper of Carmen Stoian and Mark Gilman (2017) evaluates the relationship between the CSR activities with the competitive strategy of the SMEs.

The topic was also recently dealt with by Slovak or Czech scientists. Michal Pružinský and Jana Tkáčiková (2015) as well as Gabriela Dubcová and Katarína Grančičová made also a general review about CSR in the case of SMEs. As we already stated the different approach of SME from the side of multinational companies and SMEs are well-known. The work of Milan Džupina and Juraj Mišún (2014) show that there are differences between these groups of companies, the large ones tend to articulate different principles of CSR. In case of multinational companies among others the share of employees and stakeholders are broader. Milan Džupina in another work prepared with help of Andrea Blažeková analyzed the communications of CSR. The research results point to the fact that CSR is the website of SMEs surveyed nearly unknown concept, not literally, though that this is only the companies that were awarded or nominated for its responsible approach to business. Iveta Ubrežiová, Kamila Moravčíková and Jana Kozáková (2016) in the framework of the research consisted of 58 sample analyzed the concepts of social responsibility and business ethics. The main objective of their project was to assess the level of corporate social responsibility in Slovakia in the context of the internationalization of business and identify factors that affect their socially responsible behaviour in a competitive environment.

It should be mentioned that the CSR issue was already devoted to a separate conference (2011, Banská Bystrica).

The problem of social responsibility can be evaluated from view of marketing management.

According to a survey realized in 2016 in Slovakia (Gubíniová et al. 2018), „in context of the social responsibility of marketing management lot of people complaint towards advertising, that many of them offend the religious feeling of consumers and humiliates their Christian faith.” Moreover, the appropriate product placement influences not only the image of the company but has also ethical aspects. (Budinský and Táborecká-Petrovičová 2019).

Renata Skýpalová, Renata Kučerová and Veronika Blašková (2016) charted the correlation between the size of the enterprise, awareness, commitment and the number of used CSR activities in Czechia. The results of their statistical analysis show the similar situation that engagement of organizations in the CSR activities grows with the size of the organization.

We have to take into account the fact, there are differences between each generation of Slovak consumers their attitude towards consumerism is also different (Smolka 2019).

2 The situation of small and medium enterprises in Slovakia

The sector of SME's in Slovakia was newly created after the velvet revolution in 1989. During socialism in the former Czechoslovak Socialist Republic any kind of private farming and enterprise was strictly prohibited. In other former socialist countries the situation was different. The Hungarian Peoples Republic belonged among the most liberal socialist states. In Hungary were permitted the sole entrepreneurship and household farming plot. In spite of strictly regulated frontier crossing, the free market ideas could influence the Czechoslovak inhabitants (Horbulák 2017).

The SMEs represent 99% of all businesses in the EU. The situation is very similar in Slovakia. In the Slovak Republic 99.9% of all business entities belong to this group of companies. SMEs offer 71.8% of job opportunities and they produce 55.1% of the country's GDP. In 2015 the small companies

(0-19 employees) employed 42 925 workers, the middle companies (20-249 employees) employed 153 699 workers. The total turnover of the first group during the same year exceeded 3.3 billion EUR, in the case of middle companies the number reached 20.5 billion EUR. It is also important to say that in 2015 the whole Slovak industry employed 505 688 persons and its total turnover was more than 87.3 billion EUR. These numbers unambiguously shows how important role have the SMEs in the Slovak industry (Statistical Yearbook of the Slovak Republic).

The founding of private companies began only from 1990. After the era of regulated economy there were difficult to run a private business. A research (Lampl 1999, p. 33-38) made in first decade in the market economy era collected the following reasons to establish an own entrepreneurship:

- to be an independent participant of the economy,
- self-realization, to offer in the market new products/services,
- to improve own financial situation,
- to perform fashionable activity, because „everyone runs a business“,
- to run a business in order to achieve other goals,
- to run a business in order to establish the carrier of entrepreneur,
- to ensure additional income by the full-time job,
- to run a business in case of unemployment.

The times are changing. After a quarter century of the economic and political transformation the Slovakian entrepreneurs are still meeting with difficulties. On the other hand there are already lot of strong medium and family business owner who could afford to support peoples in need or the members of the local community.

3 The corporate social responsibility of small and medium enterprises in Slovakia

In 2014 we realized a questionnaire survey aimed at ascertaining views of inhabitants of Slovakia about the level of social responsibility of entrepreneurs and traders. We wanted to find out, what extent is the desired state in conformity with reality, and what extent are ethical principles applied in performing ordinary (commercial) activities of SME's. The aim of the paper is to point out to consumer understanding of ethical entrepreneurship in Slovakia and find out to what measure the factors of corporate social responsibility (environmental, charitable activities etc.) influence their buying behaviour. From the number 450 distributed questionnaires we received back 269, what means 59.78 per cent return. 6 questionnaires were decommissioned. For exploratory purposes, we could effectively use 263 questionnaires (58.44%). In this paper we would like to present partial results of the survey. In this survey were participated 107 men and 156 women from whole Slovak Republic. According to the activity, we have addressed 12 unemployed, 24 retired, 60 students, 72 employees in a private sphere, 56 employees in public sector and 36 entrepreneurs and sole traders. Regarding the education level of respondents, 8 had primary education, 34 had secondary education without school leaving examination, 137 gained upper secondary school examination, and 82 had university or college education. The questions were divided into four groups:

- 1) What is the role of entrepreneurs in the economy?
- 2) What is the general opinion about their offered products and services?
- 3) Whether state aid for businesses is necessary or not?
- 4) What is the opinion about the corporate social responsibility of SME's?

In this paper we focus on the last group of questions.

3.1 The public opinion about the donation activity of SMEs in Slovakia

In the questionnaire there were a question related the respondents' opinion whether they agree with the statement that the entrepreneurs should participate in charity activities. The large majority of the responders answered yes (67.89% man, 72.61% women). This is an absolutely expected result. In the following we evaluated the answer related to profession of the respondents.

responders	yes	no	no answer
	%		
entrepreneur, self-employed	10.19	3.77	0.38
employee in public sector	16.60	4.91	0.00
employee in private sector	19.62	6.79	1.31
student	15.47	6.42	0.75
pensioner	6.79	2.26	0.00
unemployed	2.26	2.26	0.00

Table 1: Opinion of the responders basing on their social status about charitable activity of entrepreneurs

Source: author

Basically everyone supports the idea of donation activity of SMEs. Principally agree with it the employees of the public sector (77.19%) the pensioners (75.00%) and the students (68.33%). Interestingly the less support came from unemployed persons, only 50%.

Taking into account the educational background, the result are following: Of course, even in the case of education, there is the same view that entrepreneurs should deal with charity. The less skilled people (87.5%) and the most skilled people (78.05%) think so the most, and relatively less people with school living exam (65.47%) and graduates of vocational schools (67.65%).

3.2 The public opinion about the business ethics and social responsibility of SMEs in Slovakia

The responders had the choice to formulate their answers with own words. Because respondents had the opportunity to write freely, some of their ideas were described in several expressions. As we assumed we received lot of different replays, so we ranked them into three tables. In such cases, we classified individual attributes and nouns separately, if it was appropriate, to different categories. For this reason, we have received 380 different responses. Although the concept is abstract, only 14 men (13.08%) and 31 women (19.87%) did not report any response. In our opinion, this fact confirms that buyers are interested in this issue. The answers were dived into three groups. The so-called „uninterested” responders are the consumers, the clients of SMEs. The „interested” groups are the entrepreneurs themselves and employees in the private sector. The results of the first group represents the table no 2.

answers	men		women	
	absol.	%	absol.	%
satisfy the complain	4	3.17	6	2.18
to run business qualitatively, seriously; keep the rules; polite and attractive behaviour towards clients; do not violate the clients; correct negotiations; to run business without doing harm; precision; solidarity; accuracy; willingness; honour; approachableness; do not impair; business attitude; not to rip off; responsibility of the entrepreneur; to be moral; to be honest; to be virtuous and keep the rules	36	28.57	55	25.46
protection of nature and environment	2	1.59	8	3.70
respect customer; to do business for customer; do not rob somebody	1	0.79	7	3.24
honest and decent shop assistant	10	7.94	8	3.70
fair attitude	5	3.97	3	1.59
satisfaction of the customer; transparency	6	4.76	4	1.85
fair prices	7	5.56	9	4.17
do not do deceiving commercial	3	2.38	1	0.46
keeping rules and regulations	5	3.97	15	6.94
quality of products and raw materials	9	7.14	23	10.19
to behave ethically, keeping the code of ethics	4	3.17	9	4.17
paying of contributions and taxes	2	1.59	7	3.24
keeping of consumer rights, do not cheat the customer	1	0.79	3	1.39
bilateral relationship	5	3.97	1	0.46
do not want to get rich immediately; do not staying at earning only	1	0.79	4	1.85
the most wide supply of wares and services as possible	1	0.79	0	0.00
sufficient information	2	1.59	2	0.93
supporting charitable institutions	1	0.79	2	0.93
taking into account health and security of the customers	1	0.79	1	0.46
the shop is situated in accessible distance	1	0.79	0	0.00
it does not exist	0	0.00	2	0.93
responsibility for the society, for the social situation	0	0.00	8	3.70
remains to be human	0	0.00	1	0.46
opposite of Slovak entrepreneurship	0	0.00	1	0.46
not make money; on other expenses	0	0.00	1	0.46
incorruptibility	0	0.00	1	0.46
did not understand the question	1	0.79	0	0.00
does not know, do not say about it	5	3.97	4	1.85
did not respond	13	10.32	31	14.35

Table 2: Conception of the consumers about ethical entrepreneurship
Source: author

We can summarize the results in the graph no. 1. The most frequent answers occurred around the problem of behaviour with customers, which include almost the 30 per cent of all answers. The second important issue was observing the rules and offer quality products with proportion of one fifth. The third frequent answers are related to real CSR problems such as consumer ethics, charity or social responsibility. Other less frequent groups of answer are related to marketing, general satisfaction and environmental questions.



Graph 1: The summary of answers related to concept about ethical entrepreneurship [%]
Source: author

Finally, we would like to draw attention to an interesting fact. In principle, asking similar question both sexes the answers is usually similar. Large differences are rare. The respond „responsibility for society, social situation” women wrote down eight times more than men. The idea of „protecting nature and the environment” appeared in the gentle sex four times more. The next two tables are summarizing the responds of so called „interested” people.

answers	men	women
	%	
reasonable profit	33.33	44.44
keeping the deadlines	8.33	0.00
fair contributions	8.33	0.00
uprightness towards state and commercial partners	41.67	11.11
bankruptcy	8.33	0.00
decent behaviour towards suppliers	0.00	22.22
clear structure of managing	0.00	11.11
practice in business	0.00	11.11

Table 3: Conception of the entrepreneurs about ethical entrepreneurship
Source: author

In spite of the narrow sample we can see, that the opinions of managers are somewhat different from the view of customers. The managers are clearly focused on economic sphere. It is interesting that nobody mentioned the consumer rights.

answers	men	women
	%	
paying contributions on whole salary, do not employ for minimal wage, do not employ undeclared	85.71	20.00
human approach to employees and fair wage	14.29	80.00

Table 4: Conception of the responders employed in private sector about ethical entrepreneurship
Source: author

In the case of employees the situation is similar, they also prefer own point of view and they should solve their own everyday problems. However, the preferences of the genders are opposing.

responders	always	usually	sometimes	rarely	never	no answer
	%					
entrepreneur	0.00	34.21	60.53	2.63	2.63	0.00
employee in public sector	1.79	26.79	58.93	10.71	1.79	0.00
employee in private sector	2.70	18.92	60.81	13.51	2.70	1.35
student	1.67	18.33	51.67	26.67	1.67	0.00
pensioner	0.00	27.27	45.45	27.27	0.00	0.00
unemployed	0.00	58.33	25.00	16.67	0.00	0.00

Table 5: Conception of the responders about ethical behaviour of entrepreneurship based on their social status
Source: author

This question yielded very interesting results again. Only a few percent of respondents said that entrepreneurs work ethically always, in fact, none of entrepreneurs chose this choice. Neither the „often“ is the most numerous (34.21%) entrepreneurial answer, they said the most frequently „sometimes“ (60.53%). Surprisingly, there was one entrepreneur who answered he never does ethically! The statement that the entrepreneurs are „always“ ethical the mostly said employees in the private sphere, but very low proportion (2.7%). The proclamation that entrepreneurs act ethically „often“, said especially unemployed persons (58.33%). Only they shared this opinion in the absolute majority. In absolute majority the responders said that entrepreneurs are acting ethically sometimes yes and sometimes no. There were only two exceptions - the unemployed (one quarter) and the retired (45.45%). The choice „seldom“ was marked the most frequent by retirees (27.27%) and students (26.67%), at least by entrepreneurs (2.63%). In our sample pensioners and unemployed have not yet met with an unethical tradesman (both 0%), but public and state employees have seen them only at the rate of (1.79 resp. 2.70%).

Conclusions

A description of economic ethics is complicated. At the level SME is especially difficult to formulate generally accepted ethical postulates, and it is no less problematical to implement them. Our survey, however, showed that customers have concept about business ethics. They know well what they can expect from the merchants and service providers. Their position is clear, their terms are concrete, although sometimes abstract, but they are unambiguous and comprehensible and their meanings are very wide. On the other hand, the system of consumer protection is created in reason to help and support customers.

Consumer protection is one of the basic postulates of the economic life of the developed world. It is clear for everyone that the customers in the business sphere are in disadvantage. Their position comparing with the position of producers is weaker, so it must be equalizing or even strengthen by the help of legislation and regulation. Customers should be privileged over against the manufacturers and service providers. This stand is currently the basic starting point for economic

relations in the market accepted by each side. Surplus of consumer rights do not distort market conditions, on the contrary, it encourages producers to produce and provide newer, more diverse and better goods and services. Such approach supports to search new solutions in science and helps economy to produce more efficiently with less negative environmental effects.

On the other hand, too strict consumer protection laws for traders and sole entrepreneurs could be harmful. Our opinion is that ethical behaviour cannot be enforced by law. If the opposite is true, there will always be an effort to bypass them. The entrepreneurs will have interest acting ethically 1) if they do not have to worry about their existence on the market, 2) if their taxes and other administrative duties will be at an acceptable level, 3) but especially in case they do their job for long term and to ensure their livelihood. If a tradesman wants to maximize his income, he should achieve it only by applying business ethics. For tradesmen and sole entrepreneurs there is a power that forces them to do the best for customers, the power of perfect competition. The smallest businesses are at mercy the most of the cold winter of free market. According the global researches that small businesses have a short life span. The reason why they must be more protected by the government is the same reason for them to be aware of the importance of ethical behaviour. To work ethically, unlike many other tasks and duties, costs nothing.

Limits and future plan

In spite of our efforts there are some limits in connection with the research. The sample does not represent entirely the inhabitants of the country from the aspect of gender, local origin, occupation and qualification. As well as its number is not enough to make a research valid to whole country. The reasons of limitation are based on facts that the research was realized in the scope of a university. The task of pollster was done by students. However, we have to thank for their efforts. This project was on the verge of economic and sociology, it means that requires two methodical views of analysis. In the future we will try to get rid the above mentioned mistakes to achieve more complete results. In beginning of the research we will prepare questionnaires to three main groups consciously. We will ask the consumers, entrepreneurs and employees of the private sector with separate questionnaires.

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spoločenská zodpovednosť podniku, Slovensko, malé a stredné podniky

JEL klasifikácia/JEL Classification

M14, M31, L26, N34

Résumé

Spoločenská zodpovednosť MSP z pohľadu spotrebiteľov

Obsahom štúdie je výskum realizovaný v roku 2016. Jeho témou je analýza názoru spotrebiteľov a zákazníkov malých a stredných podnikov na Slovensku, ako sú tieto typy firiem ochotné vykonávať dobročinné a darcovské činnosti pri svojich komerčných aktivitách. Po uplynutí vyše štvrtstoročia od nežnej revolúcie sa vyvinuli podnikateľské jednotky, ktorých počet je veľký a ich hospodárenie stojí na pevných základoch. Pravda, vykonávať podnikateľskú činnosť je naďalej náročné. Napriek všetkým ťažkostiam sa vynára otázka, ako sú tieto hospodárske jednotky pripravené podporovať zlepšenie spoločenských pomerov a do akej miery vedia pomáhať pri riešení sociálnych problémov v krajine. Výskum bol realizovaný na území Slovenska a okrem iných sa zameril na vnímanie spoločenskej zodpovednosti zo strany verejnosti a ako jednotlivé sociálne skupiny hodnotia spoločenské aktivity podnikateľov. Výsledky výskumu ukazujú, že respondenti majú jasné predstavy o spoločenskej zodpovednosti, pričom názor podnikateľov na danú problematiku je odlišný.

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