


Effect of demographic characteristics of enterprises on the implementation of corporate social responsibility in SMEs context


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ABSTRACT

Research background: Corporate social responsibility (CSR) is a rapidly developing field within business management, the effects of which manifest themselves in the practical management of organisations. At present, research within academia is focusing on the analysis and evaluation of the demographic characteristics of enterprises on entrepreneurs' attitudes towards the implementation of socially responsible business management practices.

Purpose of the article: The purpose of the article is to quantify the influence of the demographic characteristics of an enterprise on the implementation of corporate social responsibility. Demographic characteristics, such as the country of business, company size, business sector, gender of the entrepreneur, their age and educational attainment level, are all thought to play important roles in this.

Methods: The research was conducted in three European countries on a selected sample set. The research hypotheses were verified by non-parametric testing using the parametric One-way ANOVA test and the Scheffe method.

Findings & value added: The results confirm that the country in which a company conducts its business activities and company size are significant factors affecting perceptions concerning the implementation of CSR. Entrepreneurs in the Czech Republic are significantly less likely to agree with the importance and implementation of CSR than entrepreneurs in Poland. Similar results were attained when comparing micro-enterprises and medium-sized enterprises, with micro-enterprises significantly less likely to agree with statements on CSR. Between men and women, no significant differences were found in their attitudes towards the incorporation of CSR into business management practices. The result was likewise with regards to the entrepreneur's age. However, the business sector in which a company operates and the entrepreneur's educational attainment level do have an influence on selected CSR indicators, with the impact on financial performance most positively perceived by those companies operating in retail. Those companies operating in the services sector attached the least importance to the implementation of CSR for acquiring new customers and improving financial performance than other sectors. Of interest is also the finding that enterprises run by owners or managers with lower levels of educational attainment neither perceive the concept of CSR nor the implementation thereof as a significant element of future business management.

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INTRODUCTION

In the European Union (EU), the publication of two documents, namely the Lisbon Agenda, also known as the Lisbon Strategy (in 2000), and the Green Paper on CSR (in 2001), represent milestones in its support for CSR. In both documents, according to the EU: “CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. The European Commission also sets out other characteristics relevant to the concept of CSR: the concept of CSR is inherently connected with the concept of sustainable development, which means that enterprises integrate economic, social and environmental impacts into their everyday activities; this is a management method, not an optional extra added to the main business activity (Metzker & Streimikis, 2020; Zvaríková et al., 2023). Based on the aforementioned, there are three main areas within CSR that the authors refer to as the triple-bottom line: i) economic area (“profit”) – this implies companies should conduct their business activities effectively, correctly and transparently; ii) social area (“people”) – this implies commitment to employees and the wider social environment; and iii) environmental area (“planet”) – this implies making a positive impact on the planet by taking into account the environmental impact of a company’s activities as much as possible.

The importance of implementing CSR can be seen from many sides, whereby it is clear that the pillars of CSR are interconnected (León-Gómez et al., 2022). The direction and the intensity of this interconnection may vary significantly, as evidenced by the different opinions of researchers in this area. For example, Saeidi et al. (2015) or Myšková & Hájek (2019) emphasise that investments in CSR increase the good standing or reputation of a company, which for small and medium-sized enterprises are key factors when it comes to achieving higher sales. The authors also found that image and competitive advantage only mediate the relationship between CSR and business performance. The authors came to the conclusion that CSR cannot directly affect financial performance on its own. Ziogas & Metaxas (2021) state that companies that are more public about their CSR activities may achieve better financial performance than companies that do not disclose their CSR activities to investors.

The business environment in the Visegrad Group (V4) countries is characterised mainly by the automotive industry and its subcontracted component manufacturers. Due to the similarities in the languages spoken in the Czech Republic (CR), Slovak Republic (SR) and Poland (PL), the business environment between these countries is more closely connected compared to the business environment of Western European countries (e.g. Germany, Italy). According to multiple studies (e.g. Dvorsky et al., 2020; Weihong et al., 2022; Čera et al., 2022), demographic characteristics have an effect on the perception of business risks, management, etc. As there is no case study involving an in-depth analysis of their im-

pact on CSR activities and the implementation thereof, a scientific question arises, which the authors formulated as follows:

Which demographic characteristics of an enterprise and the respondent have a significant impact on the perception of corporate social responsibility and its implementation in the enterprise?

The research presented in this article consists of several parts. The authors begin by defining the meaning and essence of CSR for an enterprise and its growth, as well as identify scientific gaps. The theoretical background systematically presents the results of empirical studies on CSR implementation in a managed service provider (SMEs) business environment, with an emphasis on Visegrad group (V4) countries. The research methodology, which serves the main aim, includes an explanation of the data acquisition procedure, as well as the hypotheses, formulated variables, statistical methods and structure of the respondents. This is followed by the empirical results, which, in addition to presenting the solution, contain exact evaluations of the formulated hypotheses. In addition to the empirical findings, the future activities of the research team are outlined in the conclusion.

THEORETICAL BACKGROUND

Some authors (e.g. Zhang, 2023; Skypalová et al., 2023; Gherghina & Vintilă, 2016) state that the implementation of CSR in corporate practice has a positive impact on the perception of a product on the market. CSR indirectly helps increase the market value of an enterprise by influencing the position of their product on the market, i.e. the position of the product on the market is a channel through which CSR participates in creating the market value of the enterprise (Bardos et al., 2020; Belas et al., 2021). From the perspective of customers, the social responsibility of a company from which they buy products or services is also very important. Some of them consider CSR one of the key attributes of companies. CSR has a positive impact on brand loyalty and brand image, which makes it possible to increase the competitive advantage of a company (Ballerini et al., 2023).

The impact of CSR activities in the social sphere may also have an effect on small and medium-sized enterprises (SME) in terms of the actual satisfaction of employees and human resource management practices. Barrera-Martínez et al. (2018) published research covering nine different categories of the social pillar of CSR. The authors found that human resource managers most value those factors that improve the performance of employees. The wellbeing and satisfaction of the employees came in second place. In their research, the lowest rating was assigned to the factor “access to public funding”. The main conclusion was that if an enterprise applies socially responsible personnel practices, this has a positive impact on employee satisfaction and can therefore increase productivity and stability within the company.

According to Rothenberg et al. (2015), high-quality human resource management practices lead to increased employee satisfaction and the innovation of company activities. The authors claim that satisfied employees are likely to engage more in the long-term development of an enterprise and therefore improve its performance. The research also revealed that CSR helps to improve the image of a company, but may not necessarily increase its financial performance. Companies with greater financial resources can improve their HR practices by implementing various benefits, which helps them to retain employees (Skypalová et al., 2016).

In their study, Belas et al. (2022), focused on the impact of CSR within the context of an employee approach. The results of the research point to the fact that a clearly defined goal regarding the implementation of CSR positively contributes to overcoming barriers to the introduction of CSR in companies, which, in turn, has a positive effect on employee loyalty, as a result of which their performance grows and with it also the competitiveness of the enterprise. However, the implementation of CSR activities increases a company's cost base. Company managers must therefore take into consideration the advantages of implementing CSR, as well as the potential risks in the long-term, and, at the same time, should refrain from unethical approaches to the implementation thereof (i.e. using CSR as a strategic marketing tool without any actual content). Barriers to CSR implementation generally issue from a lack of knowledge about the inevitability of implementing environmental and social aspects thereof alongside the interests of the stakeholders in business operations.

In the theoretical area, the discussion about CSR in relation to the business activities of SMEs is also interesting. Some authors (e.g. Betaková et al., 2021; Metzker & Zvarikova, 2021) state that CSR is typical only for large companies, while others highlight the need for the implementation of CSR in SMEs based on a special approach due to the specific characteristics of an SME. Unlike SMEs, larger companies possess better opportunities to attract the interest of the media and public attention, and, most importantly, have better access to resources available to implement CSR. Although until now, CSR has been primarily a matter of choice for large companies, multiple studies are currently being conducted into the benefits of CSR activities for SMEs, the motivation for the implementation thereof, and how CSR affects their operations and functions (Baumann-Pauly et al., 2013). The authors found that the CSR activities of SMEs are predominantly driven by the inner motivation of the owners and managers, which fuels their efforts to find new ways of managing and controlling the risks that prevail in the operation of SMEs. It is SMEs that can actively use CSR to differentiate themselves from large companies and strengthen their competitiveness. It is clear that, unlike the CSR activities of large companies, those of SMEs are often perceived as being informal, non-bureaucratic and spontaneous.

It is also clear that historically SMEs have stronger regional ties, which is reflected in the various associations and organisations in which they are involved, the sphere of activities of which fall under CSR. "For many SMEs, corporate social responsibility is therefore just a new name for something that they have already been doing." (Ghasemi & Nejati, 2013; Grabara et al., 2016). According to the authors, internal factors and the personal motivation of the company owner are probably the most important reasons for SMEs to engage in CSR (large companies are predominantly oriented towards external factors: image, competition, social acceptance, etc.). They suggest that the main obstacles for SMEs are: the risk of higher costs, the lack of time and motivation of the entrepreneur, the lack of human resources, bureaucratic obstacles, and lack of knowledge about CSR.

Magrizos, et al. (2021) or Dvorský et al. (2023) studied the resistance of SME to crisis phenomena in relation to the implementation of CSR. According to the authors, and with reference to other research, SMEs have inherent specific characteristics that determine their special position in the CSR system. SMEs are companies in which it is difficult to distinguish between management and ownership of the company. The owner-manager has the greatest impact on the values and the culture of the company, while, at the same time, this management system generates less tension and fewer conflicts between the stakeholders. Most of these owner-managers suffer from a lack of time and knowledge, with SMEs often struggling due to a lack of financial resources. On the other hand, many studies suggest that SMEs are often much more involved in the life of their local communities compared to large companies, which may be caused by the fact that both the owners and the employees usually live close to each other and share the same neighbourhoods, which makes them highly engaged in the development thereof. The character of the business is predominantly on a personal level, often involving direct contact between the owners and the customers. These companies serve a small customer basis and focus on local or regional markets. The authors emphasise that due to these characteristics, the CSR practices in SMEs are unique, which also highlights the need for research designed specifically for the SME segment. They go on to dismiss the approach that SMEs are "little big companies" and demand a more accurate specification of the approaches to the given issue. According to Matuszewska-Pierzynka (2021), the implementation of CSR practices in SMEs leads to improved financial performance of a company during crises, whereby they underline the need for these measures to be clearly communicated to the stakeholders that are important and essential for their survival.

By implementing CSR practices, SMEs can also achieve a certain competitive advantage (Li et al., 2022; Stoian & Plakoyiannaki, 2023). The relationship between competitive advantage and CSR in the SME segment was studied by Herrera Madueño et al. (2016) in Spain on a sample of 552 SMEs. According to the authors, the im-

plementation of CSR in the SMEs increased the competitiveness and technological efficiency of the companies, through which they could not only increase the quality of their products, but also the usefulness of the products and services they offer. The results of the research also revealed that the direct effect of CSR is mediated by the size of the company. It is possible to state that the bigger the company, the more financial resources it can invest in technological and process development, which improves the conditions required for increasing the company's competitiveness.

From the perspective of CSR, it is the employees in SMEs who generate the competitive advantage. In order to create a competitive advantage for the company, an employee should be content and motivated in their work. This statement is also supported by the research of Espasandín-Bustelo et al. (2020), who studied how corporate culture affects the operation of internal corporate social responsibility and the impact of these activities on the level of happiness of employees. The authors found that the internal policy of CSR has a positive impact on the balance between the professional and private life of the employees. The authors also state that the internal CSR policy of companies covering their employees has a significant positive impact on the happiness of the employees and encourages them to engage in more innovative work ideas. It is therefore possible to say that a strategically designed internal CSR policy may have a significant positive impact on employees' work-life balance, thereby eventually helping to increase overall employee satisfaction. More importantly, satisfied employees can generate innovative ideas for the development of the business (Vveinhardt & Sroka, 2020).

RESEARCH OBJECTIVE, METHODOLOGY AND DATA

The purpose of this article is to quantify the effect of the demographic characteristics of an enterprise on the implementation of corporate social responsibility.

The research was conducted in three countries of V4 countries: Czech Republic (CR), Slovak Republic (SR) and Poland (PL). Data was acquired through a combination of interviews and an online questionnaire. For the purpose of this scientific article, a respondent is defined as follows: the owner or manager of a small or medium-sized enterprise operating in the business environment of one or more of the countries (i.e. CR, SR or PL). The questions in the questionnaire were formulated as a result of: i) the mapping of current trends and publishing outputs in the Web of Science and Scopus databases; ii) the profiling and scientific focus of the team of authors; iii) interviews with business subjects in the SME segment regarding the state of implementation of CSR activities in their company. Data acquisition was conducted individually in each of the countries at identical times and using an identical method (random selection).

Besides the demographic characteristics, the questionnaire also contained the following Corporate Social Responsibility Indicators (CSRI):

- CSRI1: The concept of CSR plays an important role in our company.
- CSRI2: The implementation of the concept of CSR has a positive effect on the future of SMEs.
- CSRI3: CSR helps us gain new business partners.
- CSRI4: CSR has a positive impact on a company's financial performance.

The respondents were asked to react to the above statements using one of five options: 1 – totally agree, ..., 5 – totally disagree. The online form of the questionnaire was configured so that it could not be filled in by a computer. The questionnaire also contained control questions to check the homogeneity and consistency of the respondent's reactions.

The following statistical hypotheses (SHs) were the subject of the evaluation:

- SH1: Characteristic of the company, which is the country of business (SH1A), company size (SH1B) and business sector (SH1C), has a statistically significant effect on the evaluation of the corporate social responsibility indicators.
- SH2: Characteristic of the company, which is the gender (SH2A), age (SH2B) and educational attainment level (SH2C), has a statistically significant effect on the evaluation of the corporate social responsibility indicators.

The following statistical methods were applied to evaluate the formulated hypotheses for the quantitative empirical research. Firstly, the descriptive characteristics of the CSRI were calculated (CSRI1, ..., CSRI4) based on the studied demographic characteristics of the company and the entrepreneur. The assumptions (normal division and homoscedasticity) were then verified in connection with the need to apply parametric testing (One-way-ANOVA). Secondly, Scheffe method (with assumption of equal variances) was applied in order to identify and quantify the effect (post hoc multiple comparisons) of the selected demographic characteristics on the CSRI. The disparities between groups of demographic characteristics were subsequently identified and their statistical significance verified. To evaluate the statistical hypotheses, IBM SPSS Statistics vs. 28 data analytical software was utilized.

The structure of the sample set of respondents (n = 825) is as follows: (i) country of business: 301 (36.5%) Poland, 362 (43.9%) Czech Republic, 162 (19.6%) Slovak Republic; (ii) company size: 545 (66.1%) micro-enterprise, 180 (21.8%) small enterprise, 100 (12.1%) large enterprise; (iii) business form: 444 (53.8%) sole trader, 316 (38.3%) limited liability company, 52 (6.3%) joint-stock company, 13 (1.6%) other form of business; (iv) business sector: 115 (13.9%) manufacturing, 164 (19.9%) retail, 116 (14.1%) construction, 45 (5.5%) transportation, 22 (2.7%) agriculture, 23 (2.8%) tourism, 303 (36.7%) services, 37 (4.5%) other sector; (v) gender of the entrepreneur: 313 (37.9%) female, 663 (62.1%) male; (vi) age of

the entrepreneur: 265 (32.1%) ≤ 35 years, 236 (28.6%) 36-45 years, 216 (26.2%) 46-55 years, 108 (13.1%) > 55 years; (vii) educational attainment level: 72 (8.7%) elementary school or comprehensive school, 373 (45.2%) high school, 92 (11.2%) bachelor's degree, 273 (33.1%) master's degree, 15 (1.8%) doctoral degree (PhD.).

RESULTS AND DISCUSSION

The assumptions of a normal distribution or homoscedasticity were not met for the application of parametric tests. Due to this, the results were processed using non-parametric tests. Firstly, the influence of the selected characteristics of SMEs on the perception of the CSRI was verified.

• **Country of business**

The results of the influence of the country of business on the evaluation of the CSRI are presented in Table 1.

Table 1: Verification of the influence of the country of business on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	14.875	2	0.001	Ho R
CSRI2	14.624	2	0.001	Ho R
CSRI3	46.412	2	0.001	Ho R
CSRI4	54.048	2	0.001	Ho R

IND.: indicator; Significance level = 0.05; DEC.: decision; R: rejected; A: accepted; Source: Own research

From the results, it follows that country of business is a statistically significant factor determining the perception of the CSRI.

Hypothesis SH1A was confirmed.

The results of the comparison between the selected countries of business are presented in Table 2.

From the results of the comparison, it follows that the most significant differences in the evaluation of the CSRI are those between the business subjects in the Czech Republic and Poland (CR: Mean (M) – CSRI1: M = 2.45; CSRI2: M =2.49; CSRI3: M = 2.85; CSRI4: M = 2.90; PL: CSRI1: M = 2.19; CSRI2: M = 2.18; CSRI3: M = 2.33;

CSRI4: M = 2.66). In the comparison of companies in CR and SR, there are statistically significant differences only in the evaluation of CSRI3 and CSRI4. Companies in Poland perceive CSRI3 and CSRI4 more positively compared to companies from SR. Companies in the Czech Republic disagree the most with the CSRI statements.

• **Company size**

The results of the influence of company size on the evaluation of the CSRI are presented in Table 3.

Table 3: Verification of the effect of company size on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	10.675	2	0.005	Ho R
CSRI2	22.642	2	0.001	Ho R
CSRI3	18.408	2	0.001	Ho R
CSRI4	11.662	2	0.003	Ho R

IND.: indicator; Significance level = 0.05; DEC.: decision; R: rejected; A: accepted; Source: Own research

From the results, it follows that company size is a statistically significant factor determining the perception of the CSRI.

Hypothesis SH1B was confirmed.

The results of the comparison between the selected company size are presented in Table 4.

From the results of the comparison, it follows that the most significant differences in the evaluation of the CSRI are those between the micro-enterprises and medium-sized enterprises (Micro-enterprises: CSRI1: M = 2.39; CSRI2: M =2.40; CSRI3: M = 2.69; CSRI4: M = 2.72; Medium-sized enterprises: CSRI1: M = 2.08; CSRI2: M = 2.09; CSRI3: M = 2.29; CSRI4: M = 2.40). In a comparison of micro-enterprises and small enterprises, there are statistically significant differences only in the evaluation of CSRI3. For the other statements (CSRI1, CSRI2 and CSRI4), micro-enterprises share comparable opinions with small enterprises. Medium-sized enterprises are likely to agree with the importance of implementing CSR into their corporate processes more than micro-enterprises.

Table 2: Comparison of the perception of the CSRI between companies by country of business

CSRI 1					CSRI 2				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
1-3	-39.81	21.96	-1.81	0.21	1-3	-31.15	21.58	-1.44	0.45
1-2	-67.76	17.58	-3.85	0.00	1-2	-65.92	17.28	-3.82	0.00
3-2	27.95	21.30	1.31	0.57	3-2	34.78	20.94	1.66	0.29
CSRI 3					CSRI 4				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
1-3	-72.92	22.12	-3.30	0.00	1-3	-72.92	22.12	-3.30	0.00
1-2	-120.45	17.71	-6.80	0.00	1-2	-120.45	17.71	-6.80	0.00
3-2	47.53	21.46	2.22	0.08	3-2	47.53	21.46	2.22	0.08

Note: 1 – Poland; 2 – Czech Republic; 3 – Slovak Republic; Source: Own research data

Table 4: Comparison of the perception of the CSRI between companies by company size

CSRI 1					CSRI 2				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
3-2	48.96	28.11	1.74	0.24	3-2	57.09	27.62	2.07	0.12
3-1	77.28	24.52	3.15	0.00	3-1	106.50	24.09	4.42	0.00
2-1	28.33	19.38	1.46	0.43	2-1	49.42	19.04	2.60	0.03
CSRI 3					CSRI 4				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
3-2	75.15	28.31	2.65	0.02	3-2	43.25	28.34	1.53	0.38
3-1	104.56	24.69	4.23	0.00	3-1	78.84	24.72	3.19	0.00
2-1	29.42	19.51	1.51	0.39	2-1	35.60	19.53	1.82	0.21

Note: 1 – Micro-enterprise (≤ 9 employees), 2 – Small enterprise (10-49 employees), 3 – Medium-sized enterprise (50-249 employees); Source: Own research data

Table 6: Comparison of the perception of the CSRI between companies by business sector

CSRI 1					CSRI 2				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
2-1	0.75	27.41	0.03	0.98	2-1	30.66	26.94	1.14	0.26
2-7	-51.52	21.85	-2.36	0.02	2-7	-66.82	21.47	-3.11	0.00
2-3	-74.71	27.34	-2.73	0.01	2-3	-71.29	26.87	-2.65	0.01
7-3	23.19	24.61	0.94	0.35	1-7	-36.16	24.26	-1.49	0.14
1-7	-50.77	24.69	-2.06	0.04	1-3	-40.63	29.14	-1.39	0.16
1-3	-73.96	29.66	-2.49	0.01	7-3	4.48	24.18	0.19	0.85

Note: 1 – Manufacturing, 2 – Retail, 3 – Construction, 7 – Services; Source: Own research data

• Business sector

The results of the effect of business sector on the evaluation of the CSRI are presented in Table 5.

Table 5: Verification of the effect of business sector on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	17.578	7	0.014	Ho R
CSRI2	20.890	7	0.004	Ho R
CSRI3	11.069	7	0.136	Ho R
CSRI4	12.049	7	0.099	Ho A

IND.: indicator; Significance level = 0.05; DEC.: decision; R: rejected; A: accepted; Source: Own research

From the results, it follows that business sector is a statistically significant factor determining the perception of CSRI1 and CSRI2, but not CSRI3 and CSRI4.

Hypothesis SH1C was partially confirmed.

The results of the comparison between the selected business sector are presented in Table 6.

From the results of the comparison, it follows that the greatest differences in the evaluation of CSRI1 are between the following enterprises: (i) services and manufacturing (Services: $M = 2.40$; Manufacturing: $M = 2.20$); (ii) services and retail (Services: $M = 2.40$; Retailing: $M = 2.04$); (iii) manufacturing and construction (Manufacturing: $M = 2.20$; Construction: $M = 2.50$); and (iv) retail and construction (Retail: $M = 2.04$; Construction: $M = 2.50$).

Significant differences were also observed regarding the evaluation of CSRI2 between the following enterprises: (i) services and manufacturing (Services: $M = 2.36$; Manufacturing: $M = 2.17$); (ii) services and retail (Services: $M = 2.36$; Retail: $M = 2.21$); (iii) manufacturing and construction (Manufacturing: $M = 2.17$; Construction: $M = 2.48$); and (iv) retail and construction (Retail: $M = 2.21$; Construction: $M = 2.48$).

• Gender of the entrepreneur

The results of the effect of the gender of the entrepreneur on the evaluation of the CSRI are presented in Table 7.

Table 7: Verification of the effect of the gender of the entrepreneur on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	1.290	2	0.525	Ho A
CSRI2	1.213	2	0.545	Ho A
CSRI3	4.414	2	0.110	Ho A
CSRI4	1.410	2	0.494	Ho A

IND.: indicator; Significance level = 0.05; DEC.: decision; Source: Own research

From the results, it follows that the gender of the entrepreneur is not a statistically significant factor determining the perception of the CSRI.

Hypothesis SH2A was refuted.

- **Age of the entrepreneur**

The results of the effect of the age of the entrepreneur on the evaluation of the CSRI are presented in Table 8.

Table 8: Verification of the effect of the age of the entrepreneur on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	1.290	2	0.525	Ho A
CSRI2	1.213	2	0.545	Ho A
CSRI3	4.414	2	0.110	Ho A
CSRI4	1.410	2	0.494	Ho A

IND.: indicator; Significance level = 0.05; DEC.: decision; R: rejected; A: accepted; Source: Own research

From the results, it follows that the age of the entrepreneur is not a statistically significant factor determining the perception of the CSRI.

Hypothesis SH2B was refuted.

- **Educational attainment level**

The results of the effect of the entrepreneur's educational attainment level on the evaluation of the CSRI are presented in Table 9.

Table 9: Verification of the effect of educational attainment level on the perception of the CSRI

IND.	Test Statistics	Degrees of Freedom	Asymptotic Sig	DEC.
CSRI1	1.290	2	0.525	Ho A
CSRI2	1.213	2	0.545	Ho A
CSRI3	4.414	2	0.110	Ho A
CSRI4	1.410	2	0.494	Ho A

IND.: indicator; Significance level = 0.05; DEC.: decision; R: rejected; A: accepted; Source: Own research

From the results, it follows that the entrepreneur's educational attainment level is a statistically significant factor

determining the perception of CSRI3 and CSRI4, but not CSRI1 and CSRI2.

Hypothesis SH2C was partially confirmed.

The results of comparison between the selected groups of entrepreneurs by educational attainment level are presented in Table 10.

From the results of the comparison, it follows that the most significant differences in the evaluation of CSRI3 are those between entrepreneurs with the following educational attainment levels: (i) elementary school or comprehensive school (ESCC) and Master's degree (MD) (ESCC: M = 2.92; MD: M = 2.54); (ii) elementary school or comprehensive school (ESCC) and high school (HS) (ESCC: M = 2.92; HS: M = 2.60); (iii) elementary school or comprehensive school (ESCC) and Bachelor's degree (BD) (ESCC: M = 2.92; BD: M = 2.67). Significant differences were also observed in the evaluation of CSRI4 between the companies: (i) ESCC and MD (ESCC: M = 2.99; MD: M = 2.58); (ii) ESCC and HS (ESCC: M = 2.99; HS: M = 2.63); (iii) ESCC and BD (ESCC: M = 2.99; BD: M = 2.64).

Kukanja et al (2023) examined that the most obvious finding to emerge from this study is that all demographic variables included in the research have a statistically significant influence in explaining restaurants' CSR behaviour. The most strongly influenced CSR practice is "Payment of liabilities". This practice is driven by managers' age, years of experience, and level of education. By understanding both, managers' demographic characteristics and their influence on CSR practices, it is now possible to more successfully implement CSR policies in the restaurant industry. In this context, Ben Fatma, H., & Chouaibi, J. (2023) and Uyar et al. (2023) founded that gender of entrepreneurs has a important impact on the financial investment activity and CSR implementation in the company.

Table 10: Comparison of the perception of the CSRI between entrepreneurs by educational attainment level

CSRI 3					CSRI 4				
S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.	S1-S2	Test Statistic	Std. Error	Std. TS	Adj. Sig.
4-2	14.69	18.08	0.81	0.42	4-2	10.44	18.10	0.58	0.56
4-3	30.87	27.36	1.13	0.26	4-3	11.37	27.39	0.41	0.68
4-5	-69.58	60.19	-1.16	0.25	4-5	-41.28	60.26	-0.69	0.49
4-1	96.25	30.07	3.20	0.00	4-1	92.95	30.10	3.09	0.00
2-3	-16.18	26.42	-0.61	0.54	2-3	-0.93	26.45	-0.04	0.97
2-5	-54.89	59.77	-0.92	0.36	2-5	-30.84	59.84	-0.52	0.61
2-1	81.56	29.22	2.79	0.01	2-1	82.52	29.25	2.82	0.00
3-5	-38.71	63.20	-0.61	0.54	3-5	-29.92	63.27	-0.47	0.64
3-1	65.38	35.71	1.83	0.07	3-1	81.59	35.75	2.28	0.02
5-1	26.67	64.42	0.41	0.68	5-1	51.67	64.49	0.80	0.42
4-2	14.69	18.08	0.81	0.42	4-2	10.44	18.10	0.58	0.56

Note: 1 - Elementary school or comprehensive college, 2 - High school, 3 - Bachelor's degree, 4 - Master's degree, 5 - Doctoral degree (Ph.D.); Source: Own research data

CONCLUSION

The purpose of the article was to quantify the effect of the demographic characteristics of an enterprise on the implementation of corporate social responsibility.

The results confirmed that demographic characteristics have a significant impact on the evaluation of the concept of CSR and the implementation thereof in an enterprise. The most significant factors were found to be country of business and company size, followed by business sector and the educational attainment level of the entrepreneur, which were only partially confirmed. The gender and age of the entrepreneur did not play a significant role in the evaluation of the corporate social responsibility indicators.

The presented empirical results are important for enterprises operating in the SME business segment. The owners of the companies may reconsider their attitude towards the importance and implementation of CSR in their companies. The findings may also be used by both national and international institutions that facilitate the development and growth of the business environment. Non-profit organisations and other business subjects providing corporate education could use the empirical findings in their teaching materials (e.g. workshops, seminars, courses) on factors influencing small and medium-sized enterprises. The findings from the comparisons may be implemented with consideration of the different groups of entrepreneurs based on the demographic characteristics of the enterprise and entrepreneur.

The research was conducted in just three countries of the European Union. The achieved results are based on data that reflect the subjective opinions of business owners/managers. The authors did not work with objective data from the internal environment of the enterprises. The sample set included 825 SMEs. For verification of the results, it would be useful to repeat the research on a different sample set. Parametric testing was applied for the evaluation of the statistical hypotheses. The opinions of the owners are rather volatile within the context of economic crises. The ongoing war between Russia and Ukraine may also have a negative impact on the representatives of the business subjects or the business environment close to the borders with Ukraine.

The results of the research presented in the article reflect the effect of the demographic characteristics of enterprises and entrepreneurs on the implementation of CSR. However, there are other determining factors within business that may also yield interesting results: the level of digitization in the SME segment; perceptions regarding business ethics; the effect of artificial intelligence on the needs of the SME segment; the perception of crisis events in economics; and/or the opinions of companies on bankruptcy.

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