

Corporate Social Responsibility's impact on the development of small and medium-sized businesses in the region: The study of the food sector of the Lviv region in Ukraine

Volodymyr Martyniuk

University of Economics and Innovation in Lublin, Poland
Lviv Polytechnic National University, Ukraine
ORCID: 0000-0003-4139-0554, e-mail: volmartynyuk@gmail.com

Oksana Sokil

Lviv Polytechnic National University, Ukraine
ORCID: 0000-0002-8315-7403, e-mail: oksanka.sokil@gmail.com

Drahoslav Lančarič

University of Agriculture in Nitra, Slovakia
ORCID: 0000-0002-1262-6698, e-mail: lancaric.drahoslav@gmail.com

Natalia Tsygulyk

Lviv Polytechnic National University, Ukraine
ORCID: 0000-0001-7038-380X, e-mail: nataljatsyg@ukr.net

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Abstract: The "corporate social responsibility" (CSR) phenomenon indicates that this practice applies to large enterprises. However, the competition in markets does not know the rules. In this case, the question of the need for CSR for SMEs arises. SMEs have difficulties with CSR activities' implementation due to limited financial and human resources. Therefore, for the study, we have chosen SMEs and their CSR experience. The purpose of the work is to find out the most important factors that influence the CSR perception of SMEs among food service enterprises in the Lviv region of Ukraine. The respondents' attitude towards activities in three main CSR pillars (ecological, economic and social areas) is researched. Representatives of executive positions of companies were the respondents within the study. A quantitative approach using questionnaires was adapted to the survey, using a sample of 107 representatives of SMEs in the foodservice sector. There was performed a statistical analysis by using IBM SPSS software and MS Excel. Regression analysis, Correlation analysis, and ANOVA were used to process and evaluate the received data. We can conclude that the research describes the main factors that motivate a company to carry out CSR activities. In addition, we have analyzed the main measures in the three pillars of CSR. The study is focused on the food service business. The document also concentrates on the work of small and medium enterprises in the context of the three main areas of CSR. This study can give impetus to new research among SMEs and their performance in the CSR direction.

Key words: Corporate Social Responsibility; Foodservice Industry; Ukraine

JEL: C12, O12, R11

Introduction

Changing the environment of the functioning of enterprises requires the implementation of new management concepts. Implementation of CSR practices in business is an extremely urgent task, which is caused by the development of conceptual

provisions for doing business, increasing requirements from consumers to the activities of enterprises and their impact on society and the environment [Kolot, 2013; Grischuk, 2012].

We can consider that Corporate Social Responsibility, in the most general, "grounded" interpretation, is a rational response of an organization to the conflicting expectations of interested parties (stakeholders) aimed at sustainable development of the company. Corporate Social Responsibility is a type of social commitment (mostly voluntary) implemented by corporate governance for employees, partners, civil institutes and society. This concept directs the company to develop within three main pillars: economic, social and environmental [Ubrežiová, 2005; Skarmeas, 2013; Perera, 2013].

Besides, it should be noted that the development of Ukrainian business, integration into the world economic system poses new challenges for domestic enterprises, which are related to the intensification of processes in the field of social responsibility. Moreover, the state of the natural environment and the quality of consumer goods largely depend on the activity of enterprises. The social orientation of business will be more effective and have a systemic character if their social responsibility of is included in the strategy of enterprise management [Kolyanko, 2016; Mccullough, 2016].

Today, all the major national companies, banks, and corporations are trying to integrate the concept of corporate social responsibility into their business activities. However, it also has a significant impact on SMEs. Modern business, and especially SMEs, often lack a comprehensible explanation of the fact that CSR is not something special, caused by modern circumstances, but a norm arising from the nature of the business [Sokil, Ubrežiová, 2018; Ubrežiová, Horská, 2016].

Practice shows that the implementation of CSR practices is rapidly developing only in large companies or SMEs whose activities are focusing on IT or other high-tech sectors of the economy. Moreover, it should be noted that the scientific literature does not sufficiently explain the problems faced by SMEs during the implementation of CSR in their activities [Kasych, 2014; Kravchenko, 2013].

Thus, the aim of the study is to find out the most important factors that have an influence on the CSR perception. Moreover, it is necessary to find the factors that motivate and hinder CSR's implementation in the activities of companies. The foodservice SMEs in the Lviv region of Ukraine have become the target audience for the study.

The choice of this business sector can be explained by the fact that on the one hand, the food sector in Ukraine is developing rapidly, and on the other, there is a lack of quality research in this area of business.

Furthermore, two hypotheses and three research questions were formed. The following section describes the literature review describing CSR's development in Ukraine. The third section of the article represents the hypotheses and research questions. Materials and methods are included in the fourth section. The results of the research are represented in the fifth section. The discussion of the work is described in the sixth section. The last part of the article includes conclusion, limitations and suggestions for further research.

Theoretical premises

The social responsibility of domestic enterprises consists of the full payment of taxes, observance of the work legislation and environmental protection. Moreover, CSR activities could be express in the creation of workplaces or in charitable actions. All these measures are aimed at the external environment of the enterprise. Besides, increasing productivity, improving competitiveness, optimizing cost, implementing a strategy for further development, improving image, increasing turnover or the number of consumers is attributed to the CSR initiatives aimed at the internal environment. It is necessary to notice that the participation of small businesses in social activities is usually informal. This phenomenon is due to the lack of management skills in the field of CSR implementation of small and medium enterprises' managers [Zhmay, 2015].

Practice shows that small and medium-sized enterprises have better links with the local social and cultural environment. Based on this fact, it can be argued that SMEs are more aware of local risks than TNCs [John et al., 2011; Ding at al., 2019].

Kravchenko described one of the main tasks that needs to be explained to Ukrainian small and medium business is that Corporate Social Responsibility is a concept that has nothing in common with additional financial or other costs and coercive measures. One of the reasons for the importance of Corporate Social Responsibility is that SMEs have the opportunity to determine a successful business strategy. CSR helps to work for the future and to achieve sustainable development of enterprises [Kravchenko, 2013].

Thus, we can confirm that scientists today are describing the development of CSR in the activities of SMEs. However, we can say that there are still some gaps in research in this area. In particular, there are no clear formulations of what factors influence the formation of the strategy for CSR implementation and development. Based on these data, our study focuses on finding the main factors that motivate SMEs in the Lviv region to use CSR in their activities.

Scientific literature shows that, regardless of the country, small and medium enterprises still do not fully understand the value of implementing CSR methods into their activities. However, the previous study explains that companies with good financial situations are more implemented in performing CSR activities at a high level [Ding at al., 2019; Fauzi & Idris, 2009]. Thus, the following hypothesis is suggested:

Hypothesis 1: CSR is pursued when the company's financial situation allows it.

Besides, the authors claim that enterprises are focused on the type of CSR activity that is regulated by the legislation of the country [Okhrimenko & Ivanova, 2015; Sardak & Shmyhovska, 2017]. Previous studies suggest that those activities within CSR economic pillar are the most common for companies. The authors explain this situation by law-controlled measures within this pillar. Thus, such kind of activities is undertaken by businesses to avoid violations of the law [Kolk & Van Tulder, 2010; Lusch & Vargo, 2014; Perera & Chaminda, 2013]. Therefore, the following hypothesis is suggested:

Hypothesis 2: Companies prefer to implement CSR measures that are regulated by state law.

Three research questions were formed:

- RQ 1. What kind of CSR measures are implemented by the surveyed enterprises within the economic pillar?
- RQ 2. What kind of CSR measures are implemented by the surveyed enterprises within the social pillar?
- RQ 3. What kind of CSR measures are implemented by the surveyed enterprises within the environmental pillar?

Methodology

The research was conducted among the companies of the Ukrainian food sector operating in Lviv. The questionnaire method was chosen as the main source of information

in our research, since the answers that we received after the survey are the main source of the primary data of our study. The principal advantages of the questionnaire method are its efficiency and relatively low implementation costs. Representatives of executive positions of companies were the respondents within the study.

The main goal of the survey is to identify the main barriers and factors that decrease motivation for CSR activities' implementation by small and medium-sized enterprises that are operating in the foodservice sector of the selected country. This method will also help us to clarify which of the CSR pillars is the most developed in Ukraine. The questionnaire includes the question of assessing the level of CSR awareness by owners, directors or the main managers of companies that participated in the survey. The questionnaire consists of 7 parts and includes closed-, semi-closed- and open-ended questions:

- I part - General information about the company;
- II part - Implementation and management of CSR in the company's activities;
- III part - Ecological pillar;
- IV part - Economic pillar;
- V part - Social pillar, which includes: V.I Workplace policy and V.II Policy towards community.

During the creation of the questionnaire, we used Likert scale. According to it, the respondent evaluates the degree of their agreement or disagreement with a judgment. With the help of the Likert scale, we are able to assess the level of a company's leader awareness about the CSR concept. In this case, 1 - "strongly disagree," 5 - "strongly agree." In addition, with the help of Likert scale, we can evaluate how much the company is dealing with activities in the context of economic, environmental and social spheres. In our case, the number 1 corresponds to the answer "not dealing ", and 5 - "dealing a lot". Likert scale is also used in questions where the respondents assess the regularity of conducting the CSR activities. In this case, 1 - "strongly disagree", 5 - "strongly agree". Besides, the questionnaire includes closed, semi-closed and open forms. The answers to those questions give the opportunities to explore respondents' attitudes toward CSR within research questions.

Results

We received 107 responses from representatives of the executive position of Ukrainian companies that are operating in the foodservice industry. The questionnaire was conducted between November 2019 - March 2020. The survey involved 44 medium-sized and 63 small companies. Most of the respondents have existed in the market for 5 to 10 years, 29 companies have been operating for 1 to 5 years, 23 companies - more than 10 years and 6 enterprises - less than a year. The majority (77.6%) has a domestic owner. It is also worth noting that 40.2% of the surveyed units have shown good financial standing over the last three years.

The IBM SPSS Statistics V.20 was used for statistical processing of the obtained data. Furthermore, Regression analysis and Correlation analysis were implemented. Block DR_CSR provides information about the factors that motivate or do not motivate a company to implement CSR activities. The answers of the respondents were recoded into values, so in our case, value 2 represents the answer "yes", and value 1 - "no". Table 1 shows the companies' responses.

Table 1. Drivers of CSR implementation: average scores (company's existence)

The company's existence	DR_CSR_1	DR_CSR_R_2	DR_CSR_R_3	DR_CSR_R_4	DR_CSR_R_5	DR_CSR_R_6	DR_CSR_R_7	DR_CSR_R_8	DR_CSR_R_9
Less than 1 year	1.74	1.90	1.71	1.90	1.97	1.97	1.77	1.16	1.94
1-5 years	1.89	1.91	1.64	1.80	1.96	1.94	1.69	1.15	1.96
5-10 years	1.82	1.93	1.56	1.82	1.96	1.96	1.62	1.13	1.94
More than 10 years	1.85	1.89	1.66	1.87	1.96	1.92	1.57	1.15	1.92
Total	1.84	1.91	1.61	1.83	1.96	1.95	1.65	1.14	1.94
Deviation from the mean, %									
Less than 1 year	-5.10	-0.51	6.00	4.06	0.33	0.83	7.84	1.69	-0.33
1-5 years	3.19	-0.37	1.39	-1.59	0.17	-0.53	2.98	0.96	1.17
5-10 years	-1.08	0.85	-3.26	-0.73	-0.20	0.66	-1.71	-1.25	-0.30
More than 10 years	0.74	-1.36	2.94	2.13	0.05	-1.39	-4.81	0.79	-0.90

Source: own research, 2020

Note: DR_CSR_1 - Moral-ethical reasons;

DR_CSR_2 - The improving of economic indicators;

- DR_CSR_3 - Better relationships with investors;*
- DR_CSR_4 - Better relationships with community;*
- DR_CSR_5 - Maintaining/increasing the company's reputation;*
- DR_CSR_6 - Increasing employee motivation;*
- DR_CSR_7 - The desire for environmental protection;*
- DR_CSR_8 - Third party pressure (buyers, competitors, suppliers, etc.);*
- DR_CSR_9 - Increasing/maintaining the level of customers' loyalty.*

Table 1 shows the respondents' answers depending on the duration of their existence on the market. The calculations show that, despite the length of existence, all respondents agree that improving economic indicators, maintaining/increasing the company's reputation, increasing employee motivation and increasing/maintaining the level of customers' loyalty are the factors that motivate firms to develop CSR activities. At the same time, third party pressure does not motivate firms to perform such kind of activities.

Table 2. Drivers of CSR implementation: average scores (division by ownership structure)

Ownership structure	DR_C SR_1	DR_C SR_2	DR_CS R_3	DR_CS R_4	DR_CS R_5	DR_CS R_6	DR_CS R_7	DR_CS R_8	DR_CS R_9
Domestic owner	1.81	1.90	1.56	1.80	1.95	1.94	1.59	1.11	1.94
Foreign owner	1.93	1.93	1.79	1.93	2.00	2.00	1.79	1.50	2.00
Domestic owner with foreign investor	2.00	2.00	1.94	1.97	2.00	2.00	1.97	1.21	1.91
Subsidiary of MNE	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total	1.84	1.91	1.61	1.83	1.96	1.95	1.65	1.14	1.94
Deviation from the mean, %									
Domestic owner	-1.47	-0.65	-3.32	-1.34	-0.37	-0.47	-3.12	-2.70	0.03
Foreign owner	5.07	0.82	10.71	5.44	1.97	2.48	8.54	31.36	2.99
Domestic owner with foreign investor	8.96	4.55	20.35	7.74	1.97	2.48	19.78	5.60	-1.55
Subsidiary of MNE	8.96	4.55	24.00	9.35	1.97	2.48	21.57	75.14	2.99

Source: own research, 2020

When looking at Table 2, it can be seen that the responses of enterprises with a foreign owner, domestic owner with a foreign investor and subsidiary of MNE show the largest deviation from the mean. In particular, half of the companies with a foreign owner and all subsidiaries of MNE have stated that the pressure from third parties motivates the company to engage in CSR implementation (31.3% and 75.14% deviation from the mean, respectively). Companies that have a domestic owner with a foreign investor believe that a better relationship with investors is also one of the most important factors that push a firm to increase its activity in the CSR field (20.35 % deviation from the mean).

Table 3. Drivers of CSR implementation: average scores (financial situation)

Financial situation	DR_CS R_1	DR_CS R_2	DR_CSR _3	DR_CSR _4	DR_CSR _5	DR_CSR _6	DR_CSR _7	DR_CSR _8	DR_CSR _9
Below average	1.82	1.91	1.15	1.59	1.97	1.97	1.26	1.00	1.94
Average	1.76	1.91	1.33	1.67	1.87	1.90	1.54	1.07	1.90
Above average	1.79	1.89	1.74	1.88	1.99	1.96	1.65	1.21	1.95
Very good	1.96	1.94	1.84	1.98	1.99	1.98	1.87	1.17	1.97
Total	1.84	1.91	1.61	1.83	1.96	1.95	1.65	1.14	1.94
Deviation from the mean, %									
Below average	-0.65	-0.06	-28.88	-13.17	0.47	0.97	-23.13	-12.43	-0.04
Average	-4.27	0.07	-17.63	-8.62	-4.58	-2.64	-6.22	-6.17	-2.16
Above average	-2.21	-1.26	8.10	2.81	1.54	0.29	0.27	5.53	0.35
Very good	6.51	1.62	14.25	8.12	1.40	1.33	13.37	2.33	1.25

Source: own research, 2020

Table 3 represents the respondents' answers according to their financial situation. It can be argued that companies with worse financial situation state different answers than firms with better wealth. In particular, only firms that pointed out to have below average and average financial situation indicate that better relationships with investors and the desire for environmental protection do not motivate the company to perform CSR.

Moreover, block ENV_P interprets respondents' answers about the level of CSR activities implementation at the environmental pillar. Respondents had the opportunity to rate their practice in the proposed activities ranging from 1 to 5. Number 1 indicates that the company does not carry out the proposed activity at all, while number 5 means that the

enterprise performs it at a high level and on an ongoing basis. It can be concluded that companies, regardless of their form of ownership or the financial situation of the company's existence, perform the proposed actions in the environmental field at almost the same level. It should also be pointed out that such activities as minimising environmental impacts, waste sorting, waste minimization and water-saving are performed at a high level among all surveyed companies. On the other hand, promoting cooperation with other companies in the environmental field and research and development in the field of environmental protection is performed by almost no respondents.

Block EC_P interprets the respondents' answers about their activities in the direction of the CSR economic pillar. Irrespective of ownership, financial situation or company's existence, all respondents demonstrate rather good results in the implementation of economic measures. However, it should be noted that the surveyed companies are not interested in implementing such CSR activities as innovations in sales business activities, taking into account the ethical principles of trade and providing benefits to disabled customers.

Overall, it can be concluded that all respondents are implementing CSR measures at a fairly high level. This may be explained by the fact that most of these measures are controlled under law and are undertaken by businesses to avoid violations of the law.

The question about CSR social pillar was divided into 2 blocks. Block SOC_P (w) reflects the respondents' responses to work policy. The research shows that all the surveyed companies are trying to ensure a high level of workplace policy. Compliance with labour standards, safety, and health protection in the workplace are the main actions in this area. The high level of enterprises' interest in this direction means that companies value their employees and seek to provide the best work conditions.

Block SOC_P (c) interprets respondents' responses linked to policy towards the community. The activities related to this component of CSR are carried out at a deficient level among companies of the investigated sector. However, the purchase of raw materials and resources from local businesses is an activity that all respondents implement at a relatively higher level than other measures aimed at cooperation with the community. Moreover, companies with a good financial situation show a much better level of CSR activities' implementation than those that have stated their financial status as "below average".

Summary, recommendations

Understanding CSR's importance pushes businesses to assume not only the behaviour of law-abidingness, but also to carry out voluntary participation in the implementation of corporate contribution to the development of the community, the territory, and establishing social partnership relations with the state [Burja & Mihalache, 2010].

Research shows that companies in a better financial situation perform CSR activities at a higher level than companies with low financial indicators. It is important to pay attention to the Block SOC_P (w) indicators, which present the respondents' responses to work policy. These activities are mostly carried out only by companies in a good financial situation. Based on the obtained research data, we can agree with previous studies [Ding et al., 2019; Fauzi & Idris, 2009] and confirm our hypothesis 1. The study showed that the activities within the CSR economic pillar are performed at the highest level. This situation can be explained by the fact that most of these measures are controlled by law and are performed by businesses to avoid law violations. Based on this information, we can confirm the validity of previous studies [Okhrimenko & Ivanova, 2015; Sardak & Shmyhovska, 2017; Kolk & Van Tulder, 2010; Lusch & Vargo, 2014; Perera & Chaminda, 2013]. Thus, hypothesis 2 is confirmed.

It should also be pointed out that such activities as minimising environmental impacts, waste sorting, waste minimization and water-saving are conducted at a high level among all the surveyed companies (RQ1). The research shows that all the surveyed companies are trying to ensure a high level of workplace policy. Compliance with labour standards, safety, and health protection at the workplace are the main actions in this area. The purchase of raw materials and resources from local businesses is an activity that all respondents implement at a relatively higher level than other measures aimed at cooperation with the community (RQ2). Irrespective of the form of ownership, financial situation or company's existence, all respondents demonstrate rather good results in the implementation of economic measures, such as fair trade, processing of invoices on time, solving complaints with shareholders, suppliers and business partners etc. (RQ3).

It should be noted that our research has some limitations. For example, the sample strictly came from the food sector. Future studies for further analysis and comparison can explore CSR perception and awareness in other business sectors with distinctive features. A low number of answers is one of the main limits in the research (107 filled questionnaires

out of 546 sent). What is more, the research was not conducted at the enterprises that are oriented on customers with low income. It can be explained by the fact that foodservice businesses that focus on customers with low income do not have web pages or e-mails. Due to that, ways of communication with this market sector are limited.

Due to the strong dependence of CSR development on state support, it would be advisable to create certain regulations for CSR implementation. The creation of awards from the authorities for CSR responsible companies can become one of the stimuli that prompt the company to develop CSR activities. The establishment of CSR training courses in higher education institutions and centres of excellence might play a significant role in spreading ideas and CSR knowledge.

The results have several practical implications for organizations' policymakers. There are several CSR activities that are neutral with respect to the costs. The companies can focus on:

- collaboration with other SMEs. SMEs can more easily find inventive ways of collaborating with other small and medium-sized companies. Helping each other to develop a healthy local economy and sustainable business practices is the kind of involvement that can help the entire community grow;
- organization of charity camps. Enterprises can organize charity camps and encourage the public to donate as much food, clothes or toys as they can, which can later be given away to, e.g., an orphanage or a nursing home;
- organization of masterclasses for children. Small and medium-sized foodservice businesses can use their facilities for events. In particular, such businesses can organize cooking masterclasses for children. This kind of activity could help increase the loyalty of customers who have kids;
- reuse activities. Companies may avoid using disposable plates and cups available to workers. It is possible to supply a kitchen or dayroom for employees with reusable dishes.

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