

ANTECEDENTS AND BARRIERS WHICH DRIVE SMES IN RELATION TO CORPORATE SOCIAL RESPONSIBILITY? LITERATURE REVIEW

Zoltan Rozsa

Faculty of Social and Economic Relations, Alexander Dubcek University of Trencin, Trencin, Slovakia

Email: zoltan.rozsa@tuni.sk

Jakub Holubek

Faculty of Social and Economic Relations, Alexander Dubcek University of Trencin, Trencin, Slovakia

Email: jakub.holubek@tuni.sk

Zuzana Vesela

Pan-European University, Prague, Czech Republic

Email: zuzana.vesela@peuni.cz

Olga Soboleva

Pan-European University, Prague, Czech Republic

Email: olga.soboleva@peuni.cz

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ABSTRACT

Small and medium-sized enterprises (SMEs) cannot be considered a "shrunk" of large enterprises. They are highly heterogeneous, usually have more informal organizational characteristics, and do not have departments dedicated explicitly to corporate social responsibility (CSR) tasks. Therefore, research on CSR in SMEs faces many challenges. The situation is a complex phenomenon, primarily because the nature of CSR is influenced by the environment uniqueness in which it is studied or practiced. This paper aims to identify the main themes of qualitative research on CSR in SMEs. The Web of Science database was chosen to identify relevant literature, and the research focuses only on peer-reviewed articles published in English up to November 2022. The resulting dataset was created by selecting articles with a qualitative or combined approach. A total of 21 articles published in 10 journals were identified. The published studies contained the following research streams: 1. SMEs' CSR activities and reasons for involvement, 2. Ethical values of the entrepreneur or owner-manager and their impact on SMEs' social responsibility, 3. Relationships with stakeholders, 4. The nature of SMEs' social responsibility implementation. The findings of this study contribute to the CSR literature and have important practical implications for SME managers. The conclusion also formulates questions to stimulate the potential for further research.

KEYWORDS: CSR, SMEs. Literature review, qualitative methods.

JEL CLASSIFICATION: M14, M10, M20

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INTRODUCTION

In recent decades, a large number of businesses around the world have embarked on social responsibility strategies because their customers, the public, and investors expect them to behave sustainably and sensibly. Therefore, the concept of corporate social responsibility has received considerable interest from researchers and practitioners (Bure & Tengeh, 2019; Gonyora et al., 2021;

Roxas, 2021; Westman et al., 2021), as it is considered a constructive tool for corporate performance management (Aftab et al., 2022).

Unfortunately, the vast majority of research focuses only on large corporations. At the same time, the corporate responsibility of small and medium-sized enterprises (SMEs) has received only limited attention in the literature (Oldham & Spence, 2022; Mura & Hajduová, 2021; Belas et al., 2021). However, their cumulative impact is not at all negligible given their dominance in the business sector of countries (Belas et al., 2022; Duháček Šebestová & Sroka, 2020; Jansson et al., 2017; Malesios et al., 2018; Mashavira et al., 2019).

One reason is the need for an agreed normative basis that underpins corporate social responsibility. This is mainly because the concept does not have a universally accepted definition (Sarkar & Searcy, 2016); the other may be the fact that, unlike large enterprises, small enterprises are not obliged to report on their socially responsible practices.

Although scholars have been discussing the nature and meaning of corporate social responsibility for several decades, and the growing body of literature on the subject has made it possible to understand the concept better, an established and generally accepted definition still needs to be established.

The first definitions of the concept of social responsibility can be attributed to Bowen (1953), Carroll (1991), and Elkington (1998). Bowen (1953) initially considered corporate social responsibility as "the obligation of business to pursue those policies, make those decisions, or pursue those courses of action that are desirable in terms of the goals and values of society" (Bowen, 2013). Carroll's (1991) often-cited model of social responsibility, which was one of the earliest attempts to distinguish and define different types or dimensions of corporate social responsibility, distinguishes four types of responsibility to society (economic, legal, ethical, and philanthropic), which together form an interconnected construct of social responsibility in the form of a pyramid, with the additionally important economic responsibility at the bottom rung and the relatively least important philanthropic responsibility at the top rung (Carroll, 1991). Elkington (1998), in his theory of triple bottom line responsibility (businesses can be managed not only to make money but also to improve people's lives and the well-being of the planet), which has become an essential source of inspiration for much contemporary theory, argued that society depends on the economy and the economy depends on the global ecosystem, the health of which is the ultimate outcome. These three lower boundaries are unstable and in constant flux due to social, political, economic, and environmental pressures, cycles, and conflicts. Thus, sustainability is more challenging than any other isolated challenge (Elkington, 1998).

In the following years, dozens of other explanatory approaches have been proposed to explain the application of CSR by both individuals and organizations (Egels-Zandén, 2005; Marrewijk, 2004). For all of them, Sarkar and Searcy's (2016) definition, which is based on 110 definitions from 1953 to 2014, can be mentioned. According to them, social responsibility means that companies must first and foremost assume their fundamental environmental responsibility and voluntarily go beyond the legal minimum to be ethical in all their activities and to consider the impact of their actions on stakeholders in society while contributing to global sustainability (Sarkar & Searcy, 2016).

The issue of corporate social responsibility in SMEs has been addressed in the literature since about 2004. In the context of the interest in SMEs, various authors have pointed out the language problem in the discussion of corporate social responsibility. Castka et al. (2004), for example, have argued that the word 'corporation' should be understood in a broader sense, which in turn allows for the inclusion of businesses with different structures, sizes, and ownership in the discussion (Castka et al., 2004). Besser and Miller (2001) would replace the word corporate with business social responsibility, arguing that the

former term covers only one category of businesses and, therefore, cannot be a determinant of social responsibility trends (Besser & Miller, 2001). This attention to language and semantics and the alleged problematic aspects associated with the focus on large corporations thus raises the question of whether SMEs are socially responsible in a different way to large corporations (Jamali et al., 2009).

Subsequently, various participants reflected on the specific nature of the relationship between SMEs and corporate social responsibility. For example, Roberts et al. (2006) suggest that SMEs manage many social, economic, and environmental impacts but generally do not report on them (Roberts et al., 2006). Jenkins (2004) also points out that although most SMEs pay attention to their social responsibility, unlike multinationals, they do not perceive social responsibility as a factor influencing their brand value. "SMEs are much more likely to be drawn to 'closer to home' issues such as employee motivation, retention, and community engagement" (Jenkins, 2006). Fuller and Tian (2006) similarly suggest that the nature of entrepreneurship in SMEs is mainly personal and argue that rooting the business within a community of stakeholders plays a significant role in shaping socially responsible behavior (Fuller & Tian, 2006). Social responsibility in SMEs is often characterized in the literature as an unstructured, informal, and ad hoc voluntary philanthropic activity (Lopez-Perez et al., 2017).

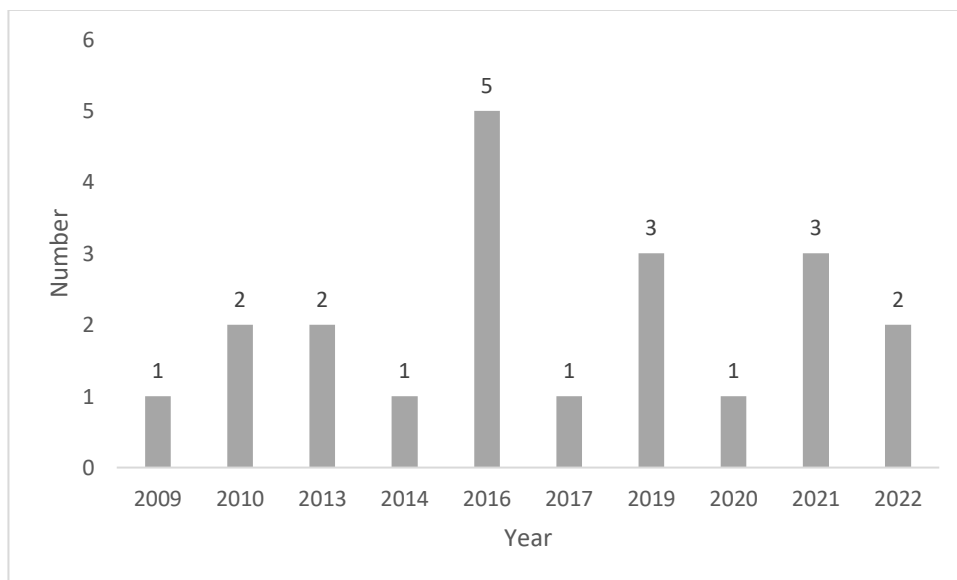
The study aims to identify the main themes of qualitative research on the social responsibility of SMEs, as qualitative methods are particularly suited to describing the perceptions and individual experiences of complex and under-researched phenomena (Gephart, 2004).

The methodology for identifying and selecting the research papers under study will be described in the next section of the study. Then, identified research streams will be presented. Furthermore, further research directions will be formulated.

1 METHODOLOGY

The Web of Science database was chosen to identify relevant literature. The research focused only on peer-reviewed articles published in English up to November 2022. Chapters, books, and conference papers were not considered.

Figure 1 The number of published journal articles per annum



(Source: own processing)

The following search string "CSR AND SME*" was used to find relevant studies (910 results). Document type: article (740 results), Web Of Science Categories: business or management (478 results), Web Of Science Index: SSCI (239 results), Publishers: Wiley, Springer Nature, Emerald Group Publishing, Elsevier, Sage, Taylor & Francis, Cambridge Univ Press, and Emerald Group Publishing. A total of 222 publications were identified. Five publications were excluded because they were published in a journal for which the impact factor ceased to be calculated during the reporting period. The final set (21 articles) was created by selecting articles that used a qualitative or combined approach and were open access or available in full version (Business Ethics-A European Review (2), Business Strategy And The Environment (3), Corporate Social Responsibility And Environmental Management (2), Entrepreneurship And Regional Development (1), European Management Review (1), Journal Of Business Ethics (8), Journal Of Business Research (1), Journal Of Small Business Management (1), Public Relations Review (1), Sustainability Accounting Management And Policy Journal (1). The first study was published in 2009 (2010 (2), 2013 (2), 2014 (1), 2016 (5), 2017 (1), 2019 (3), 2020 (1), 2021 (3), 2022 (2)).

Figure 1 presents the number of published journal articles per annum. The studies considered in the analysis were published from 2009 to 2022. Figure 2 provides an overview of the keywords used by the authors of each study. The larger the text, the greater the number of occurrences of a given term in the analyzed text.

Figure 2 Word cloud - keywords used by the authors of analyzed studies



(Source: own processing)

The following research streams were identified: 1. SMEs' CSR activities and reasons for involvement, 2. Ethical values of the entrepreneur or owner-manager and their impact on SMEs' social responsibility, 3. Relationships with stakeholders, 4. The nature of SMEs' social responsibility implementation. They will be characterized in the next section of the study.

A list of studies with their characteristics is attached as Annex 1.

2 RESULTS AND DISCUSSION

SMEs' CSR activities and reasons for involvement. Due to limited resources, SMEs usually do not pursue all CSR activities equally. They prioritize some activities or try to obtain some return, whether directly financial (e.g., cost savings) or non-financial (building reputation, differentiating themselves from competitors). Even without institutional incentives, involvement in supply chains also has a significant impact.

Regarding the general criteria for deciding whether to engage in CSR activities, the data point to three aspects as a starting point for decision-making: 1. Local relationships (SMEs link or personal interest or connection to the supported projects). 2. Resource orientation (the project that is more likely to be offered is chosen). 3. A 'win-win' approach (companies expect to get something in return for their involvement). (Kraus et al., 2020).

Generally, most managers prioritize socio-economic aspects over environmental ones (Boiral et al., 2019; Kraus et al., 2020). Furthermore, even if they engage in environment-related activities such as reducing energy consumption, recycling, and waste reduction, they do so mainly because they desire to reduce costs. However, even in this case, the idea of corporate sustainability as a security for employees is in the background (Boiral et al., 2019; Mura et al. 2021). Thus, some SMEs' behavior is better characterized by the rational-economic model (Westman et al., 2019). SMEs' engagement in environmental improvement activities will only increase if there is an imbalance between the firm's power and its competitors' power (Tang & Tang, 2016).

However, there are also emerging themes that go beyond "belonging" to social engagement. SMEs seek to disseminate the know-how they have acquired in the hope that others, even competitors, will engage in these activities. This may be due to image building and gaining influence as a source of knowledge. The reason for involvement may also be to differentiate oneself, become an employer of choice, or to potential new business opportunities (Crossley et al., 2021). The desire to share knowledge and expertise is also supported by the study of White et al. (2021). These acts are intended to benefit the present and future and 'others,' including the environment as a stakeholder. Acts are performed without expectation of reciprocity (White et al., 2021).

SMEs are also significantly affected by their position in the global supply chain, which requires companies to cooperate with all stakeholders. However, in this case, there is a danger that SMEs adopt CSR practices that are not relevant to their local cultural and institutional context. They will become dependent on the global firm in the chain, which may threaten their competitiveness as they cannot anticipate the evolution of global CSR norms and adapt their practices accordingly (El Baz et al., 2016). On the other hand, they also significantly improve working conditions (Tran & Jeppesen, 2016).

Ethical values of the entrepreneur or owner-manager and their impact on SMEs' social responsibility. Numerous academic publications have confirmed the critical role of the owner-manager in introducing the concept of corporate social responsibility in SMEs (Chasse & Courrent, 2018; Godos-Díez et al., 2011; Saveanu et al., 2021; Stefko, Vasanicova, et al., 2021; Westman et al., 2019). The manager-owner determines the strategic orientations and practices an SME implements based on its goals and values (Lee et al., 2016). In doing so, he or she often also takes responsibility for implementing the concept of social responsibility into the operations of the managed enterprise (Spence, 2007).

Yamak et al. (2019) demonstrated that owners show significant differences in CSR perceptions and practices. According to these approaches, they divided owners into three groups depending on whether they are unaware of or insensitive to the concept of CSR. The identified groups were characterized as follows. 1. Ignorant/insensitive owners - almost no response to the business's social and environmental dimensions, no specific reflection on their responsibilities to stakeholders. 2. Pragmatic owners - understand CSR and act through unsystematic and uncoordinated actions in areas that mainly serve the

interests of the business. 3. Value-oriented owners - the smallest group of owners, exhibit a significant degree of personal involvement in CSR activities in various ways, whereby their actions are not necessarily confined to their immediate community and provide them with opportunities for self-fulfillment. 4. On the other end, there are owners with a sophisticated understanding and internalized commitment to CSR, i.e., value-oriented owners (Yamak et al., 2019).

Similarly, Fernandez & Camacho (2016) agree with the statement that the founder's personal beliefs and values are essential in implementing ethical decisions and CSR, as they play a crucial role in all three aspects: communication, training, and management. One of the critical elements is setting an example related to the execution of work and rules, whether written or unwritten. This is followed by other elements: clearly communicating expectations and revealing the manager's criteria and values, talking about ethical or social responsibility; fostering friendly relations; establishing communication channels between the manager and employees. Another critical aspect is the application of the founder's responsibility in setting business objectives and how these objectives are transferred to the rest of the organization. An owner who strives to be realistic and is aware of employee expectations; is usually the driving force behind many ethics and CSR initiatives (Fernandez & Camacho, 2016). Thus, from a theoretical point of view, social responsibility in the firm shifts from an epicenter at the individual level to an epicenter at the organizational level (Preuss & Perschke, 2010).

Relationships with stakeholders. The theoretical concept of social responsibility is based on stakeholder theory as the most prominent theory of business ethics and corporate governance (Waheed & Zhang, 2022). Corporate social responsibility thus offers an opportunity to minimize the risk of conflicts with stakeholders and to help restore and gain the trust of a wider audience, and promote a positive public image of the organization's activities (Warnaars, 2012).

Therefore, understanding stakeholder expectations and perceptions is essential as they can influence business performance. For example, firms that fail to meet stakeholder needs may face negative consequences such as a lack of support from employees or loss of customers (Lee, 2008; Wood, 1991). However, when a firm adopts social responsibility initiatives that are linked to stakeholder preferences and allocate resources to these initiatives in a strategic manner, the positive impact of its social responsibility initiatives on performance is enhanced (Boesso & Michelon, 2010). Thus, the main conclusion of the published studies is that the dimensions of CSR vary because the perception of CSR in a company is influenced by its perception by its stakeholders and, therefore, by the context of the company in which it is studied (Madueño et al., 2016).

The literature, in this context, is concerned with addressing two questions. The first issue relates to the possibility of prioritizing the requirements of one (more) stakeholder(s) over others. The second issue relates to estimating the cumulative impact of multiple stakeholders in situations where they formulate different demands. Addressing these questions is specifically relevant for small and medium-sized enterprises, whose CSR measures, due to resource constraints, typically target a smaller range of stakeholders (Shaw, 2012), as opposed to larger firms that implement measures in multiple CSR categories and prioritize all primary stakeholders (Meiseberg & Ehrmann, 2012).

Coppa & Sriramesh (2013), in a study of Corporate social responsibility among SMEs in Italy, examined the main stakeholders of SMEs' CSR activities. They collected data for the research from three sources: a survey of SME managers, qualitative in-depth interviews with owner-managers of five SMEs, and interviews with opinion leaders. They found that CSR in SMEs is relational and develops within networks of personal relationships of the owner-manager or top management of the business. Customers are essential and relevant stakeholders, mainly due to the frequent dependence of SMEs on a few large customers. Other groups are crucial because they influence the values espoused by owner-managers, managers, and employees (young people starting their careers, local governments and

business associations, but also consensus-building organizations, i.e. those with a social, religious or political character, a long history, territorial roots and a large number of adherents). In contrast, media and NGOs are not considered stakeholders with much influence in the case of SMEs (Coppa & Sriramesh, 2013).

SME managers tend not to communicate externally about the CSR activities of the enterprise. Therefore, they need a more specialized approach to formalize management and communication planning without diminishing the authentic and human enthusiasm they show in their internal and local environments (Nielsen & Thomsen, 2009). Paradoxically, without exception, managers also expressed the importance of informing their employees about CSR initiatives and policies and the need to improve their internal CSR communication strategies (Brunton et al., 2017).

The nature of SMEs' social responsibility implementation. In terms of organizational structure and managerial expertise, which are vital aspects of the resource-based view, the company still informally deals with CSR and has no dedicated CSR expert. Nevertheless, more planned strategic elements have emerged in SMEs' CSR strategy (Li et al., 2016; Preuss & Perschke, 2010; Stefko, Fedorko, et al., 2021). In terms of promoting a socially responsible orientation among employees, the following steps appear to be helpful. 1. Formalization includes establishing an initial follow-up program of long-term mentoring and values-based employee training. 2. Reduction of the cognitive distance between employees and the problems addressed by socially responsible activities. 3. Engaging employees in networks through regular social gatherings (Davies & Crane, 2010). When introducing measures to implement socially responsible behavior into the corporate culture, companies should compare existing knowledge with desired knowledge (e. g. through interviews and discussions with employees) and then cultivate and strengthen employee awareness (Isensee et al., 2022). The importance of cyclical learning for achieving sustainability through the adoption and practice of CSR behaviors is also supported by a study (Stewart & Gapp, 2014).

CONCLUSIONS

social responsibility are more successful (Rozsa et al., 2021). Unfortunately, in practice, we often encounter that while entire staffs of experts work on solving economic, technical, and legal problems, only marginal attention is paid to social responsibility issues, specifically in small and medium-sized enterprises. It also turns out that if SMEs should be successful in solving society's problems, any objectives in this area must add value to them and should not hinder their immediate aims.

The findings of this study contribute to the CSR literature and have important practical implications for SME managers. First and foremost, the study has added to the literature on CSR, which provides a framework that can help illuminate opportunities for CSR implementation in SMEs. It can also raise awareness among firm managers about the importance of CSR as an approach that can bring many benefits to SMEs. Moreover, it also contributes by formulating questions to stimulate further research.

In terms of further research, it would be helpful to focus on clarifying the following questions: to what extent do SMEs contribute to disseminating CSR know-how, and how does such activity bring them new business opportunities? Whether and to what extent SMEs involved in global chains also carry out their own socially responsible activities relevant to their local cultural and institutional context? How to change the share of different types of owners in favor of value-oriented owners? Identify an appropriate approach to formalize the management and communication planning of SMEs' socially responsible activities without diminishing the authentic and human passion they show in their internal and local environments. How to reduce the cognitive distance between employees and the issues addressed by socially responsible activities?

Despite the above contributions, we cannot claim that this paper does not have limitations primarily related to the selection of keywords and the criteria that defined the final sample of articles. Nevertheless, this review can be a valuable tool for further studies.

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Annex 1 A list of analyzed studies

Article Title	Aim	Method	Interviewee	Country	N	Organization Type	Cited
(Nielsen & Thomsen, 2009)	How strategic is CSR communication in SMEs?	interviews	managers - middle, employees	DK	3		80
(Preuss & Perschke, 2010)	What differences in approaches to CSR there are within the SME category (strategy and performance).	interviews - semi-structured	managers, customers, employees	UK	4	fashion retailer	76
(Davies & Crane, 2010)	To investigate the way in which three fair trade SMEs utilise human resource management (and selection and socialisation in particular) to create employee engagement in a strong triple bottomline philosophy, while simultaneously coping with resource and size constraints.	interviews, observations	employees	UK		fair trade	93
(Coppa & Sriramesh, 2013)	Whether SMEs practice CSR as a strategic function, who the main stakeholders were for their CSR activities, the drivers of CSR, and the motivations to engage in CSR	interviews - in-depth personal, a self-administered web-administered questionnaire	owner - managers, opinion leaders	IT	7	manufacturing companies and the service sector	65
(Campin et al., 2013)	Motivations, barriers and intensifiers	interviews - semi-structured	owner - managers	AU	36		18
(Stewart & Gapp, 2014)	The key learning and developmental factors associated with behavioural	interviews - semi-structured, observations,	employees	AU		retail sector	43

	outcomes that led to successful implementation of three CSR initiatives	and memorandums					
(El Baz et al., 2016)	CSR actions, drivers and obstacles,	interviews - semi-structured	managers	FR, MA	20	food-processing industry	44
(Tran & Jeppesen, 2016)	To understand not just the formal practices of CSR, but also the informal practices initiated by the managers/owners of these SMEs.	interviews	managers	VN	165	textiles, garment, and footwear industries	32
(Fernandez & Camacho, 2016)	To identify the elements that can be implemented to achieve an ethical infrastructure, in small and medium enterprises (SMEs)	interviews, focus groups	managers	ES	28	professional services (consulting in CSR, marketing, reputation management, translation, and HHR), telecommunications and IT services, financial services, media, environmental services, and construction and engineering	22
(Tang & Tang, 2016)	Environmental strengths and concerns have differential relationships with competitors— firm power exchange and financial performance for Chinese SMEs.	interviews, a pretest, and a large-scale field study	owners	CN	10		19
(Li et al., 2016)	Study provides evidence that with a focused stakeholder approach, managers in wood industry SMEs adopt informal corporate social responsibility strategies and tools to meet the specific expectations of their key stakeholders.	interviews, semi-structured	managers - line	CN, FI	23	wood processing industry	16
(Brunton et al., 2017)	To explore employee perceptions of CSR communication	interviews - semi-structured, online questionnaire survey	managers, employees	NZ	20	banking, retail, manufacturing, service, innovation, energy and telecommunication sectors	44

(Yamak et al., 2019)	Comparative insights into CSR approaches of owners	interviews - open-ended narrative	owner - managers	TR	61		10
(Boiral et al., 2019)	Study shows the quasi-absence of specific measures for sustainability, despite the seriousness of environmental issues, which tend to be subordinated to economic priorities and operational activities	interviews	managers	CA	42	small regional airports	14
(Westman et al., 2019)	We examine the underlying drivers of social and environmental interventions of SMEs	interviews - in-depth, survey	individuals representing companies	CA	37	wide range of sectors	41
(Kraus et al., 2020)	Behavioural and regional/geographic cultural antecedents of sustainability	interviews - inductively-framed	owner - managers, managing directors	DE	30	manufacturing	15
(White et al., 2021)	It studies how a single, contemporary SME performs multiple supererogatory acts in its attempts to address its social and environmental goals that go beyond CSR. Second, it seeks to gain a deeper theoretical understanding of Heyd's (Supererogation, Cambridge University Press, 1982) taxonomy of six forms of supererogation through the capture of primary data.	interviews, focus group	management, players, operational staff, fans and local stakeholders	UK	61	football club	0
(Crossley et al., 2021)	To identify and gain insights into small and medium-sized enterprises' (SMEs) rationales (why) for engaging in sustainable social and environmental practices (SEPs) that influence social and environmental policy and	interviews	owner - managers	UK	20	agriculture, forestry, and fishing, accommodation and food services, management of companies and enterprise, retail trade, construction, manufacturing, transportation and warehousing, finance and	13

	sustainability changes.					insurance, professional, scientific, and technical activities, administrative and support, waste management and remediation services, information communication	
(Khurshid & Snell, 2021)	Paper examines the home-based creating shared value (CSV) projects	interviews	managers	CN, PK	3	energy and telecommunication, apparel manufacturing, property and investment, retail and branding, digital marketing, media and communication, healthcare	10
(Isensee et al., 2022)	Study exemplifies the role of corporate culture in an SME	interviews, observation, and document analysis	employees	DE	33	steel construction and manufacturing sector	0
(Johnstone, 2022)	Study aims to address how the ISO 14001 standardisation and certification process improves substantive performance in small to medium-sized enterprises (SMEs) through the development of an environmental management control system (EMCS)	interviews - semi-structured	managers - responsible for the implementation of an environmental management system, auditors and a consultant	FT	25		0

(Source: own processing)

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BRIEF DESCRIPTION OF AUTHOR/AUTHORS:

doc. PhDr. Zoltán Rózsa, PhD.

ORCID ID: <https://orcid.org/0000-0002-5748-5702>

Affiliation: the Alexander Dubcek University of Trencin, Faculty of Social and Economic Relations, Slovakia.

Email: zoltan.rozsa@tnuni.sk

Zoltan Rozsa is an associate professor of management. His research activities focus on SMEs, human resource management, and social media. His articles have been published in various international journals, such as Engineering Economics, Journal of Business Economics and Management, Marketing and Management of Innovations, and others.

Ing. Jakub Holubek

ORCID ID: <https://orcid.org/0000-0001-8938-4992>

Affiliation: the Alexander Dubcek University of Trencin, Faculty of Social and Economic Relations, Slovakia.

Email: jakub.holubek@tnuni.sk

Jakub Holubek is a doctoral student at Alexander Dubcek University in Trencin, Slovakia. His doctoral thesis addresses the challenges of Human Resource Management in a Lean Manufacturing Environment.

Ing. Zuzana Vesela

ORCID ID: <https://orcid.org/0000-0003-1737-1310>

Affiliation: Pan-European University, Prague, Czech Republic.

Email: zuzana.vesela@peuni.cz

Zuzana Vesela is a doctoral student at Pan-European University, Czech Republic. In her doctoral thesis, she deals with factors influencing the decision to start a business in the context of the current economic situation.

Dr. Olga Soboleva

ORCID ID: <https://orcid.org/0000-0002-0550-4932>

Affiliation: Department of Tourism, Faculty of Business, Pan-European University, Prague, Czech Republic

Email: olga.soboleva@peuni.cz

Olga Soboleva is the author of 19 scientific publications. Fields of scientific interest: tourism, cultural tourism, cultural-event tourism, tourism economics, development economics, economics and management, regional and local economics, and financial management.