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THE PERCEPTION OF USING SOCIAL MEDIA – A COMPARISON OF ENTREPRENEURS IMPLEMENTING CSR IN MANAGERIAL PRACTICE AND OTHER ENTREPRENEURS IN SELECTED V4 COUNTRIES

Abstract. *The article aims to identify the perception of issues related to the use of social media in the business environment of small and medium-sized enterprises in the Czech Republic, Hungary, and Poland. The authors chose the concept of comparing entrepreneurs who implement corporate social responsibility with other interviewed entrepreneurs. An interesting comparison was made from the collected data. The article is based on a questionnaire survey of 1217 respondents. The study was conducted from September 2019 to January 2020. The chi-squared test and z-score were used to evaluate statistical hypotheses. The results showed that Czech entrepreneurs implementing corporate social responsibility have more negative answers than the surveyed entrepreneurs in other countries. Thus, less than 28% of Czech corporate social responsibility entrepreneurs agree that social media helps increase corporate growth, while in Poland – up to 49%. As many as 53% of corporate social responsibility entrepreneurs in Hungary and Poland agreed that social media could respond more flexibly to market developments. Czech entrepreneurs were lagging behind 35% of them. The results showed no statistically significant differences in all research questions regarding entrepreneurs without the implemented CSR concept. The article results suggested that Czech CSR entrepreneurs did not see the potential benefits of social media use. Although the study focuses only on 3 central European countries, the results are not generalizable. However, they are useful for those who promote positive impacts on companies through the social networks and organizations that promote corporate social responsibility. One of the tools for transparent communication with customers/suppliers could be by communication via social media. The study's findings could further help other entrepreneurs consider the benefits of social media in doing socially responsible business.*

Keywords: corporate social responsibility, social media, social media perception, small and medium-sized enterprises, business environment.

Introduction. Small and medium-sized enterprises contribute to economic growth in job creation, living standards, and gross domestic product (Lewandowska and Stopa, 2019; Belas et al., 2020a; Virglerova et al., 2020). On the one hand, SMEs have relatively small economic power and complicated access to external financing (Kramolis and Dobes, 2020). On the other hand, these companies are very flexible with having a particular position in the economic system (Dankiewicz et al., 2020). Corporate social responsibility is currently an attractive issue. Many studies focus only on large companies (Derevianko,

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191

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2019). SMEs are gradually gaining their attention from researchers. In addition to economic activities focused on its survival and development, CSR and its application in SME management mean that a small company pays attention to solving problems outside the economic system, environmental problems, and social problems, being determined by specific barriers to economic activities.

In the CSR field, SMEs have attracted relatively less attention from academicians. Better connections with customers can be achieved through investing in CSR practices (Ali et al., 2020; Coppa and Sriramesh, 2013; Oliver, 1999). CSR activities focused on customers positively influence satisfaction and repurchase behaviors (Perez and del Bosque, 2015). It leads to the impact of CSR practices on customers. Some studies investigate internal features of CSR regarding employees' satisfaction with labor relations quality (Bilan et al., 2019), the responsibility of the employer for the education of human resources (Urbancova and Vrabцова, 2020), nondiscriminatory policy within the enterprises (Bilan et al., 2020). The tools that SMEs need to cope with using CSR will be different from the previously formalized tools used by larger companies. Different SMEs could have different understandings of CSR, which differ from the different components of CSR (Gelbmann, 2010). Differences could be caused by various factors, including the company's age and size (Čera et al., 2020). According to Lu et al. (2020), CSR implementation positively affects product perception, brand loyalty, and image, which increases the competitive advantage of the enterprise. Social networks have a significant impact on communication strategy development for SMEs. Social media is a popular tool allowing clear communication, which understands customer needs and responds competently and proactively to its users. (Parveen et al., 2016). Social media is a group of Internet applications built on the ideological and technological foundations of Web 2.0 and enables the creation and exchange of user-generated content (Kaplan and Haenlein, 2009). According to Fraccastoro et al. (2020), social media is becoming a key marketing tool for SMEs. They offer companies various benefits and opportunities as helping attract new customers and maintaining relationships with existing customers. In addition, social media could be used to improve customer collaboration, which, in turn, accelerates innovation (Wardati and Mahendrawathi, 2019; Shaltoni, 2017). Social media increases technology investment and thus improves SME's performance (Civelek et al., 2020).

The presented work examines the perception of social media by small and medium-sized enterprise managers/owners who have implemented CSR into the company's praxis, operating in the Czech Republic, Hungary, and Poland. Data from companies were obtained through a comprehensive questionnaire survey focused on management, business risks, and the decline of small and medium-sized enterprises. Data collection took place from September 2019 to January 2020. The paper structure is as follows: 1) the theoretical part presents the results of the literature review in the field of CSR and social media; 2) the next part of the article presents the aim of the work, methodology, and scientific hypotheses; 3) the results section provides the obtained results and the comparison with other studies. In the end, the basic results of the research are formulated.

Literature reviews. Corporate social responsibility is currently a very actual issue. According to Ezzi et al. (2020), it has become essential and indispensable for the success of any organization. Notably, effective social responsibility management leads to the higher performance of the organization (Myskova and Hajek, 2019) and a stronger competitive position (Vo et al., 2020). The European Commission (2011) defined CSR as the responsibility of companies for their impact on society. Entrepreneurs should integrate social, environmental, ethical, consumer, and human rights aspects into their businesses and core strategy in cooperation with stakeholders to maximize creating common values for owners/shareholders, other stakeholders, and society. Moreover, it is to identify, prevent, and mitigate their risks possible adverse effects. Carrol (2016) determined CSR as a concept of philanthropy, ethics, legal and economic areas of business-society relations; economic responsibility as creating added value bringing benefits to all stakeholders; legal responsibility as compliance with regulations and laws; ethical responsibility as the right and fair company's operation for society – organizations adopt the activities, standards, and practices

that are expected, even if they are not clearly defined by law. Corporate philanthropy represents a company's participation in activities that are not expected to do business ethically – what is right for the whole society. Corporate philanthropy is identified as a significant factor for customers, and on the other hand, less relevant factors are considered ethical responsibility to consumers and employees. Another definition of CSR is provided by the OECD (2001). It stated the essential elements of CSR are considered to be business investments such as providing jobs, ensuring the production of goods and services to meet consumer needs, bringing companies the overall well-being, and improving the population's living standards. Thus providing better returns to their shareholders/owners.

Some authors noted (e.g., Bikefe et al., 2016) that CSR implementation helps mitigate the negative effects of enterprise's activities on the environment and creating a better company's image. CSR implementation is more than just a trend (Ha et al., 2019; Stojanovic et al., 2020). Nowadays, it is essential to ensure sustainable development. Organizations could be more involved in corporate social responsibility activities and provide a long-term solution to the communities' problems (Dima et al., 2019). On the other hand, many SME managers still do not implement the CSR concept because of a lack of information about CSR practices or do not know how to implement CSR in their practices. The current trend is focused on large, small, and medium-sized corporations that are not in the spotlight of many researchers. Habek (2017) indicated that CSR is a relatively new concept in the V4 countries, with rapid expansion, especially through multinational companies. Metzker and Streimikis (2020) stated that less than 50% of SME managers know the Czech Republic's CSR concept (one of the investigated countries). According to them, many entrepreneurs consider producing quality products as a manifestation of socially responsible business. On the contrary, Ghasemi and Nejati (2013) analyzed interviews, concluding that most interviewees considered social responsibility a direct threat for businesses or a threat initially. Those who considered CSR as a threat to businesses often claimed that enterprises are not yet ready for and receptive to CSR. However, they believed that CSR could become an opportunity in the long-term period.

Social media significantly help companies fulfill social responsibility goals, especially in promoting activities and creating the image. At the same time, they serve as an essential tool for communication with the customer and the company's surroundings. Because of the facilitating features provided by social media, customers are more likely to use it for purchasing purposes (Haziri et al., 2019). Ainin et al. (2015) noted that social media is a popular tool for SMEs, which allows the company to identify customer needs more accurately. On the other hand, social media would enable customers to interact with the producer of goods and services. Based on data from Eurostat, the use of social media by entrepreneurs is increasing. The use of social media and other digital marketing tools by entrepreneurs forces them to behave more innovatively and competitively (Wardati and Mahendrawathi, 2019). Social networking activities increase brand loyalty and consumer awareness at a lower cost than standard marketing tools (Abed et al., 2016). Bonson and Ratkai (2013) also argue that SMEs could make full use of social media for sales, advertising, and marketing. It promotes its products/services and brands, such as brand sharing. According to research (Dzupin and Dzupinova, 2019), even in communicating CSR activities, online communication is a significant change caused by the number of people accessing new technologies. In focused enterprises, most dimensions were related to the pillar of business ecological sustainability. According to Zufan et al. (2020), there is no difference between social media usage in small and medium-sized enterprises, which are larger in the number of employees or older in comparing the period of doing business.

Based on (Mason et al., 2021), it is expected to increase the use of social media to maintain interaction with customers. The current pandemic situation favors more intensive use of these media to avoid customers' contact with producers. Today's small and medium-sized businesses are more focused on maintaining their customer base through modern advertising channels. In this respect, social media has become a powerful advertising tool for SMEs, as today's consumers have become more sophisticated and use various platforms or networks to search for information. Indeed, social media as an advertising tool is

currently considered a strong medium between SMEs and their customers or consumers. The shift in the paradigm from using traditional methods of communication to social media has become even more necessary because physical contact between people is severely limited. In this context, Ferencakova et al. (2020) claimed that customer engagement to corporate/enterprise Facebook page posts interact more if the post is longer (longer text section). On this basis, the claim that the shortest length of the text part (status, photo, video, link) of posts leads to higher customer engagement was refuted. According to Gil-Gomez et al. (2020), the efficiency of social media has enabled small and medium-sized enterprises to compete with large companies. SMEs select a wide range of social networking platforms according to the number of individuals or consumers who are their users and the site's user-friendliness (Dehghani et al., 2016). Kaplan and Haenlein (2010) point to the considerable advantage of social networks for businesses, namely the opportunity to get feedback. The importance of social media is clear to the organization for communication in the CAP field because, through social media, organizations could convince their consumers and gain the position of a socially responsible organization (Gupta et al., 2021).

Methodology and research methods. The article presents the perception of the use of social media by entrepreneurs of small and medium enterprises in the Czech Republic, Poland, and Hungary. This paper examines the entrepreneurs' perception of social network attributes by comparing individual countries geographically and implementing CSR in managerial practice. The questionnaire survey of small and medium-sized enterprises involved 454 Czech, 364 Polish, and 399 Hungarian managers/owners. Data collection took place from September 2019 to April 2020. The purposive sample was as follows: 8 250 SMEs in Czechia, 7 680 Polish SMEs, and 8 750 SMEs in Hungary. The average rate of return for the questionnaires was as followed: Czechia 3,6%, Poland: 4,7%, Hungary 4,6%. The description of the respondent sample is divided into individual countries.

Czech Republic:

- enterprise size: 290 (63.9%) micro enterprise (up to 9 employees), 107 (23.6%) small enterprise (from 10 to 49 employees), 57 (12.5%) medium enterprise (from 50 to 249 employees);
- period of doing business: 27 (5.9%) up to 3 years, 28 (6.2%) from 3 to 5 years, 64 (14.1%) from 6 to 10 years, 335 (73.8%) more than 10 years;
- respondent's gender: 323 male (71.1%), 131 (28.9%) female;
- respondent's age: 69 (15.2%) up to 35 years, 106 (23.3%) from 36 to 45 years, 122 (26.9%) from 46 to 55 years, 157 (34.6%) more than 56 years.

Poland:

- enterprise size: 202 (55.5%) micro-enterprise (up to 9 employees), 85 (23.3%) small enterprise (from 10 to 49 employees), 77 (21.2%) medium-sized enterprise (from 50 to 249 employees);
- period of doing business: 46 (12.6%) up to 3 years, 47 (12.9%) from 3 to 5 years, 72 (19.8%) from 6 to 10 years, 199 (54.7%) more than 10 years;
- respondent's gender: 230 male (63.2%), 134 (36.8%) female;
- respondent's age: 115 (31.6%) up to 35 years, 159 (43.7%) from 36 to 45 years, 90 (24.7%) from 46 to 55 years, 0 (0.0%) more than 56 years.

Hungary:

- enterprise size: 268 (67.2%) micro-enterprise (up to 9 employees), 73 (18.3%) small enterprise (from 10 to 49 employees), 58 (14.5%) medium-sized enterprise (from 50 to 249 employees);
- period of doing business: 51 (12.8%) up to 3 years, 34 (8.5%) from 3 to 5 years, 62 (15.5%) from 6 to 10 years, 252 (63.2%) more than 10 years;
- respondent's gender: 275 male (68.9%), 124 (31.1%) female;
- respondent's age: 62 (15.5%) up to 35 years, 131 (32.8%) from 36 to 45 years, 134 (33.6%) from 46 to 55 years, 72 (18.1%) more than 56 years.

The research is focused on the entrepreneurs who agreed with the concept of CSR and who had implemented it in their managerial practice and entrepreneurs who not implemented CSR. This paper is focused on their attitudes to statements in employees' relations (T1 to T4).

T1: Thanks to social media, the business can respond more flexibly to market developments.

T2: Social media helps the business quickly share information with customers and partners.

T3: The business has a clear strategy on how to use social media.

T4: Social media supports the growth of the company's performance.

Respondents were asked to answer (Likert scale) strongly agree, agree, disinterested, disagree, or strongly disagree. For determining statistically significant differences between selected groups of respondents according to selected criteria, statistical methods as Pearson's Chi-square test and Z-score were applied. The following hypotheses were defined in the research:

- H1a: There are statistically significant differences in the T1 statement between entrepreneurs implementing CSR depending on the country.
- H1b: There are statistically significant differences in the T1 statement between other entrepreneurs depending on the country.
- H1c: There are statistically significant differences in the T1 statement between entrepreneurs implementing CSR and other entrepreneurs in individual countries.
- H2a: There are statistically significant differences in the T2 statement between entrepreneurs implementing CSR depending on the country.
- H2b: There are statistically significant differences in the T2 statement between other entrepreneurs depending on the country.
- H2c: There are statistically significant differences in the T2 statement between entrepreneurs implementing CSR and other entrepreneurs in individual countries.
- H3a: There are statistically significant differences in the T3 statement between entrepreneurs implementing CSR depending on the country.
- H3b: There are statistically significant differences in the T3 statement between other entrepreneurs depending on the country.
- H3c: There are statistically significant differences in the T3 statement between entrepreneurs implementing CSR and other entrepreneurs in individual countries.
- H4a: There are statistically significant differences in the T4 statement between entrepreneurs implementing CSR depending on the country.
- H4b: There are statistically significant differences in the T4 statement between other entrepreneurs depending on the country.
- H4c: There are statistically significant differences in the T4 statement between entrepreneurs implementing CSR and other entrepreneurs in individual countries.

Results. The analysis results showed that Czech entrepreneurs least agree with the positive impact of social media on the flexibility of the company's response to market changes among entrepreneurs in the surveyed countries who use CSR in their management practice. In this case, there are statistically significant differences between entrepreneurs. Thus, hypothesis H1a was accepted.

Table 1. «Thanks to social media, our business can respond more flexibly to market developments» – the structure of answers depending on the country and CSR implementation

Implementing CSR	CZ 197		PL 193		HU 280		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	69	35,03	101	52,33	147	52,50	CZ/PL	-3,446
disinterested	59	29,95	50	25,91	71	25,36	CZ/HU	-3,7751

Continued Table 1

disagree + strongly disagree	69	35,03	42	21,76	62	22,14		
χ^2 -quadrat	19,0692			CZ – Czech Republic			PL – Poland	
χ^2 -quadrat p-value	0,0008			HU – Hungary			$\alpha = 0.05$	

Sources: developed by the authors.

Table 2. «Thanks to social media, our business can respond more flexibly to market developments.» – the structure of answers depending on the country and without CSR implementation

OTHER	CZ 257		PL 171		HU 119		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	73	28,40	52	30,41	42	35,29	CZ/PL	-0,4467
disinterested	70	27,24	42	24,56	34	28,57	CZ/HU	-1,3485
disagree + strongly disagree	114	44,36	77	45,03	43	36,13		
χ^2 -quadrat	3,323				CZ – Czech Republic			HU – Hungary
χ^2 -quadrat p-value	0,5053				PL – Poland			$\alpha = 0.05$

Sources: developed by the authors.

When looking at entrepreneurs who do not implement CSR, there are no statistically significant differences between countries. However, the Czech Republic also has the lowest position in this survey. Hungarian entrepreneurs agree most with the statement. H1b hypothesis was rejected since there are no statistically significant deviations in the statement.

Table 3. «Thanks to social media, our business can respond more flexibly to market developments» – the structured answers by country and CSR implementation

COMPARISON	CZ				PL				HU			
	CSR	OTH	z-score	p-value	CSR	OTH	z-score	p-value	CSR	OTH	z-score	p-value
strongly agree + agree	197	257			193	171			280	119		
	69	73	1,508	0,1310	101	52	4,2289	<0,0001	147	42	3,149	0,0016
disinterested	59	70	0,635	0,5287	50	42	0,2948	0,7718	71	34	-0,667	0,5029
disagree + strongly disagree	69	114	-2,0092	0,0444	42	77	-4,723	<0,0001	62	43	-2,9036	0,0037
χ^2 -quadrat	4,2611		0,1188		25,4459		<0,0001		11,7592		0,0028	

$\alpha = 0.05$; CSR: entrepreneurs who implement CSR; OTH: enterprises without CSR implementation.

Sources: developed by the authors.

Regarding a comprehensive comparison by country between entrepreneurs implementing versus non-implementing CSR, significant differences were noticed between positive responses for Hungarian and Polish entrepreneurs. In this case, CSR entrepreneurs could use social media to improve the response to market changes. There are significant differences between all countries in dissenting answers, where higher values are for entrepreneurs who do not implement CSR. In turn, the overall significant differences are common to Polish and Hungarian entrepreneurs.

– Czech Republic: H1c hypothesis was rejected because there are no statistically significant differences between business groups.

– Poland: H1c hypothesis was accepted since there are statistically significant differences between groups.

– Hungary: H1c hypothesis was accepted since there are statistically significant differences between entrepreneurs.

Table 4. «Social media helps our business quickly share information with customers and partners» – the structure of answers depending on the country and CSR implementation

Implementing CSR	CZ 197		PL 193		HU 280		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	86	43,65	113	58,55	185	66,07	CZ/PL	-2,9419
disinterested	41	20,81	36	18,65	53	18,93	CZ/HU	-4,8666
disagree + strongly disagree	70	35,53	44	22,80	42	15,00		
χ-quadrat	31,4679				CZ – Czech Republic		HU – Hungary	
χ-quadrat p-value	<0,0001				PL – Poland		α = 0.05	

Sources: developed by the authors.

The faster sharing of a company's information with customers and partners is again answered by entrepreneurs in Hungary, the least in the Czech Republic. It is similar with negative answers - most, up to more than 35%, in the Czech Republic, the least in Hungary. In the overall comparison, a significant difference between the responses is visible. Thus, H2a hypothesis was accepted.

Table 5. «Social media helps our business quickly share information with customers and partners» – the structure of answers depending on the country and without CSR implementation

OTHER	CZ 257		PL 171		HU 119		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	93	36,19	64	37,43	57	47,90	CZ/PL	-0,2607
disinterested	61	23,74	36	21,05	22	18,49	CZ/HU	-2,1571
disagree + strongly disagree	103	40,08	73	42,69	40	33,61		
χ-quadrat	5,6252				CZ – Czech Republic		HU – Hungary	
χ-quadrat p-value	0,2289				PL – Poland		α = 0.05	

Sources: developed by the authors.

Following the entrepreneurs who do not implement CSR, the most positive answers are in Hungary, while Poland has the most dissenting answers. In the overall comparison, significant differences are absent. In a separate comparison of positive answers between countries, there is a considerable difference between Czech and Hungarian entrepreneurs. We reject hypothesis H2b.

Table 6. «Social media helps our business quickly share information with customers and partners» – the structured answers by country and CSR implementation

COMPARISON	CZ				PL				HU			
	CSR 197	OTH 257	z-score	z-score p-value	CSR 193	OTH 171	z-score	z-score p-value	CSR2 80	OTH 119	z-score	z-score p-value
strongly agree + agree	86	93	1,614	0,1074	113	64	4,024	<0,0001	185	57	3,399	0,0007
disinterested	41	61	-0,739	0,4593	36	36	0,5736	0,5687	53	22	0,103	0,9203
disagree + strongly disagree	70	103	-0,988	0,3222	44	73	-4,0557	<0,0001	42	40	-4,209	<0,0001
χ-quadrat	2,6061		0,2717		19,719		<0,0001		18,6336		<0,0001	

α = 0.05; CSR: entrepreneurs who implement CSR; OTH: enterprises without CSR implementation

Sources: developed by the authors.

In comparing groups of entrepreneurs in individual countries, significant differences were recorded only between Polish and Hungarian entrepreneurs.

- Czech Republic: H2c hypothesis was rejected because there are no statistically significant differences between business groups.
- Poland: H2c hypothesis was accepted since there are statistically significant differences between groups.
- Hungary: H2c hypothesis was accepted since there are statistically significant differences between entrepreneurs.

Table 7. «Our business has a clear strategy on how to use social media» – the structure of answers depending on the country and CSR implementation

Implementing CSR	CZ 257		PL 171		HU 119		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	84	42,64	105	54,40	133	47,50	CZ/PL -5,8603	<0,0001
disinterested	54	27,41	52	26,94	72	25,71	CZ/HU -14,437	<0,0001
disagree + strongly disagree	59	29,95	36	18,65	75	26,79		
χ-quadrat	8,260				CZ – Czech Republic		HU – Hungary	
χ-quadrat p-value	0,0825				PL – Poland		α = 0.05	

Sources: developed by the authors.

Most entrepreneurs using CSR who have a clear strategy in social media are in Poland, while least – in the Czech Republic. There are significant differences in the responses between countries. However, when compared overall, the researchers did not notice significant anomalies in the responses. H3a hypothesis was rejected.

Table 8. «Our business has a clear strategy on how to use social media» – the structure of answers depending on the country and without CSR implementation

Other	CZ 257		PL 171		HU 119		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	69	26,85	45	26,32	30	25,21	CZ/PL 0,1221	0,9045
disinterested	81	31,52	52	30,41	36	30,25	CZ/HU 0,3355	0,7279
disagree + strongly disagree	107	41,63	74	43,27	53	44,54		
χ-quadrat	0,3187				CZ – Czech Republic		HU – Hungary	
χ-quadrat p-value	0,9886				PL – Poland		α = 0.05	

Sources: developed by the authors.

When researchers compared entrepreneurs without CSR, no statistically significant differences was noticed. In this case, the values in all aspects between countries range in the deviation range <0.5-2.9%>. H3b hypothesis was rejected.

In terms of a comprehensive comparison of the individual countries examined, statistically significant differences in the positive and non-positive answers for all countries were recorded. Besides, based on the total values of chi-quadrat, it was declared statistically significant differences in individual countries between entrepreneurs implementing CSR and other business entities. In this case, the H3c hypothesis was accepted for all studied countries.

Notably, Dvorsky et al. (2020) claimed that enterprises using strategic management in more than 80% of companies operate in the service sector.

Table 9. «Our business has a clear strategy on how to use social media» - the structured answers by country and CSR implementation

Comparison	CZ				PL				HU			
	CSR 197	OTH 257	z-score	z-score p-value	CSR 193	OTH 171	z-score	z-score p-value	CSR 280	OTH 119	z-score	z-score p-value
strongly agree + agree	84	69	3,5279	0,0004	105	45	5,4338	<0,0001	133	30	4,1438	<0,0001
disinterested	54	81	-0,9487	0,3421	52	52	-0,7306	0,4654	72	36	-0,9333	0,3524
disagree + strongly disagree	59	107	-2,5622	0,0105	36	74	-5,1055	<0,0001	75	53	-3,4754	0,0005
x-quadrat	13,0485		0,0015		35,9288		<0,0001		18,995		<0,0001	

$\alpha = 0.05$; CSR: entrepreneurs who implement CSR; OTH: enterprises without CSR implementation

Sources: developed by the authors.

Table 10. «Social media supports the growth of our company performance» – the structure of answers depending on the country and CSR implementation

Implementing CSR	CZ 197		PL 193		HU 280		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	54	27,41	94	48,70	107	38,21	CZ/PL	-4,3326
disinterested	55	27,92	44	22,80	81	28,93	CZ/HU	-2,4568
disagree + strongly disagree	88	44,67	55	28,50	62	22,14		0,0139
x-quadrat	30,2269				CZ – Czech Republic		HU – Hungary	
x-quadrat p-value	<0,0001				PL – Poland		$\alpha = 0.05$	

Sources: developed by the authors.

Most Polish entrepreneurs implementing CSR agree with the statement that social media supports the growth of corporate performance. At the very least, only 27% of Czech entrepreneurs agree with this statement. On the contrary, almost 45% disagree with this statement. From the overall values, the researchers claim that there is statistical significance in the differences between countries. Therefore, hypothesis H4a was accepted.

Table 11. «Social media supports the growth of our company performance» - the structure of answers depending on the country and without CSR implementation

Other	CZ 257		PL 171		HU 119		Z-score	Z-score p-value
	No.	%	No.	%	No.	%		
strongly agree + agree	57	22,18	44	25,73	35	29,41	CZ/PL	-0,8477
disinterested	71	27,63	38	22,22	39	32,77	CZ/HU	-1,5174
disagree + strongly disagree	129	50,19	89	52,05	45	37,82		0,1285
x-quadrat	8,1385				CZ – Czech Republic		HU – Hungary	
x-quadrat p-value	0,0866				PL – Poland		$\alpha = 0.05$	

Sources: developed by the authors.

For entrepreneurs who do not implement the concept of CSR, the results are very similar. Poland has the most dissenting answers. In the overall comparison, there are no statistically significant differences between countries. Thus, hypothesis H4b was rejected.

Table 12. «Social media supports the growth of our company performance» – the structured answers by country and CSR implementation

Comparison	CZ				PL				HU			
	CSR 197	OTH 257	z- score	z- score p- value	CSR 193	OTH 171	z- score	z-score p-value	CSR 280	OTH 119	z- score	z-score p-value
strongly agree + agree	54	57	1,2856	0,1971	94	44	4,5088	<0,0001	107	35	1,6801	0,0930
disinterested	55	71	0,0689	0,9442	44	38	0,1312	0,8966	81	39	-0,7661	0,4413
disagree + strongly disagree	88	129	-1,1679	0,2420	55	89	-4,5858	<0,0001	62	45	-3,2329	0,0012
x-quadrat	1,9642		0,3745		25,3457		<0,0001		8,4685		0,0145	

$\alpha = 0.05$; CSR: entrepreneurs who implement CSR; OTH: enterprises without CSR implementation

Sources: developed by the authors.

The table of the overall comparison of entrepreneurs in the examined countries shows the statistically significant differences in Hungary and Poland. In partial comparison, there are no statistically significant deviations in the Czech Republic. In Poland, there are significant differences between positive and non-compliant responses, and in the case of Hungary, there are significant differences only in disagree.

- Czech Republic: H4c hypothesis was rejected because there are no statistically significant differences between business groups.
- Poland: H4c hypothesis was accepted since there are statistically significant differences between groups.
- Hungary: H4c hypothesis was accepted since there are statistically significant differences between entrepreneurs.

Conclusion. The results showed a clear difference between countries in almost all aspects examined entrepreneurs implementing CSR into managerial practice. In turn, the Czech Republic has demonstrated nearly the lowest involvement in the use of social media and the visibility of certain benefits resulting from them. For other entrepreneurs who do not implement CSR in their management practice, no significant differences are recorded. The result suggests the awareness of Czech CSR entrepreneurs in case of benefits from using social media is low, compared to other countries surveyed. This study aimed to determine how entrepreneurs perceive using social networks in business and whether there are differences in their use. The main task was to spread knowledge in the researched area by small and medium-sized enterprises in selected V4 countries. The rise of information technology has helped social media to become a modern communication medium in the current era of digitization. Through social media, organizations have recently been meaningfully communicating with their consumers. An interactive and flexible social media environment allows consumers to engage meaningfully with brands (Gupta et al., 2021). Much of the success of a progressive business depends on skills, experience, and enterprise management tools. It is important to note that each stage of the firm's activities requires specific skills (Belas et al., 2020b). Thus, the owners could use their knowledge and strengths, or at some stages, delegate the management of the process to managers (employees) who have the necessary experience and skills (Mamabolo and Myres, 2020). That is also applied in the field of social media and CSR. In this context, Khan et al. (2019) found that examining the services and non-services sector in the customer consumption approach is not statistically significant. Therefore, focusing on the consumption of goods/services does not generally depend on the production area (services/production). The use of social media by the studied entrepreneurs is still in its infancy. Many people in business are unaware of the

positives that result from using social media regarding their customers and the interaction between them. On the other hand, it is essential to draw attention to the low values of positive responses from Czechia. That only contributes to the need for information and promotion of social media marketing and communication for the SME environment. As the study focuses only on three central European countries, the results couldn't be generalized. In addition, this study is considered a starting point for future research on a larger sample with different countries that do not have a comparable business environment. Future comparisons between companies could highlight better knowledge. The use of social media by the studied entrepreneurs is still in its infancy. However, many people in business are unaware of the positives that result from using social media regarding their customers and the interaction between them. On the other hand, it is essential to draw attention to the low values of positive responses from Czechia that indicate the need for information and promotion of social media marketing and communication for the SME environment.

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Використання соціальних мереж підприємствами країн Вишеградської четвірки: оцінювання впливу корпоративної соціальної відповідальності

Статтю присвячено аналізу ефективності використання соціальних мереж малими та середніми підприємствами Чехії, Угорщини та Польщі. Авторами здійснено порівняльний аналіз ефективності функціонування двох груп підприємств: впроваджують та не впроваджують принципи корпоративної соціальної відповідальності. Крім цього проаналізовано ефективність використання соціальних мереж різними групами підприємств (з та без корпоративної соціальної відповідальності). Детерміновану вибірку даних сформовано на основі результатів опитування 1217 респондентів. Дослідження проведено з вересня 2019 року по січень 2020 року. Для перевірки висунутих гіпотез використано тести хі-квадрат та z-критерій Фішера. Отримані результати засвідчили, що чеські підприємці є найменш зацікавленими у використанні соціальних мереж у своїй бізнес-діяльності. Зокрема, у Чехії менше ніж 28% соціально-відповідальних підприємств вважають, що соціальні медіа сприяють корпоративному розвитку та забезпеченню гнучкості на ринку. При цьому у Польщі частка таких підприємств становить 49%, в Угорщині – 53%. У ході дослідження не виявлено статистично значущих відмінностей між підприємцями, які не дотримуються та дотримуються концепції корпоративної соціальної відповідальності. За результатами дослідження зроблено висновок, що соціально-відповідальні підприємці Чехії не розглядають потенційні переваги соціальних мереж. Авторами систематизовано переваги використання соціальних мереж у веденні соціально-відповідального бізнесу. У статті наголошено, що соціальні мережі є одним із прозорих інструментів для комунікації зі стейкхолдерами. Авторами відмічено, що результати не можуть бути узагальненими, оскільки дослідження обмежено трьома центральноєвропейськими країнами. Однак, отримані результати можуть бути корисними для підприємців, які просувають компанію за допомогою соціальних мереж та позиціонують себе як соціально-відповідальні.

Ключові слова: корпоративна соціальна відповідальність, соціальні мережі, сприйняття соціальних медіа, малий та середній бізнес, бізнес-середовище.