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THE INNOVATIVE APPROACH TO THE EVALUATION OF THE SOCIAL RESPONSIBLE SMALL AND MEDIUM SIZED ENTERPRISES

Abstract. Understanding social responsibility importance pushes businesses to assume not only the behaviour of law-abidingness but also to carry the voluntary participation in the implementation of corporate contribution to the development of the community and the territory and establishing social partnership relations with the state. However, it should be noted that no aspects of social responsibility have been analysed appropriately. In particular, some authors pointed out that it is necessary to increase the number of studies related to the social responsibility perception of small and medium enterprises because these companies often lack a clear understanding and conscious recognition of socially responsible importance. Such a situation has motivated the authors to do research in this area. The food service sector was chosen for an investigation in Ukraine, Portugal, and Slovakia. The purpose of the paper is to find out the most important factors that influence the socially responsible perception of small and medium-sized enterprises among food service enterprises in Ukraine, Portugal, and Slovakia from the viewpoint of the economic pillar. Primary data were collected by conducting a questionnaire survey of Ukraine, Portuguese, and Slovak small and medium-sized enterprises working in the food sector. The research was conducted in selected cities of each country (Portugal: Lisbon, Porto, Faro; Slovakia: Bratislava, Nitra, Košice, and Ukraine: Kyiv, Lviv, Odesa). The city selection could be explained by the fact that the before-mentioned cities are the most visited ones in the selected countries. The study received 107 answers from Ukraine, 102 from Portugal, and 101 from Slovakia. Statistical analysis was performed by using IBM SPSS software and MS Excel. It could be concluded that the research describes that the company's financial situation has the most significant influence on its performance. In addition, enterprises with a short-term existence display better social responsibility performance. The results have several practical implications for organisations' policymakers. Results showed that adopting the socially responsible concept greatly depends on the company's financial situation. However, several socially responsible activities are neutral concerning the costs. The companies could focus on collaboration with other small and medium-sized enterprises, getting involved in community service activities and collaboration with nonprofit organisations, charity camps organisation, team building activities, organisation of masterclasses for children, resources donation, and reuse activities.

Keywords: social responsibility, small and medium-sized enterprises, foodservice company, economic pillar.

Introduction. Corporate social responsibility (CSR), in the most general, «grounded» interpretation, is a rational response of the organisation to the conflicting expectations of interested parties (stakeholders) aimed at the sustainable development of the company. The concept of social responsibility rose at the

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beginning of the 20th century. It gradually developed and started to be viewed as an effort to influence the company's activities in society. Previously corporations followed up and provided exclusively economic goals. The idea of CSR was established by Bowen (1953). This researcher is the first theoretician of CSR. In the book «Social Responsibilities of the Businessman», the author wrote: «*Social responsibility presents an obligation of the entrepreneurs who strive for the strategies, make the decisions or perform the actions, which are required by the point of view of the goals and values of our society*». According to this theory, the goal of a producer was not the best available satisfaction of the customers but even the whole society. CSR is a type of social commitment (mostly voluntary) implemented by corporate governance for employees, partners, civil institutes, and society. Changing the environment of the enterprise's functioning requires the implementation of new management concepts. Implementing CSR practices in business is a highly urgent task today, caused by the development of conceptual provisions for doing business and increasing consumer requirements. Today, all major national companies, banks, and corporations are trying to integrate the CSR concept into their business activities. However, it also significantly impacts SMEs and the sustainable development of society. It means that it is necessary to take into account the CSR theories. For example, according to Csikosova et al. (2020), the competitive environment seeks new ways of improvement and indicators assessing sustainable criteria.

Literature Review. The modern history of CSR data from the 50s of the last century, when the idea of CSR entered the expert literature for managers. Therefore, every CSR definition is based on the managerial example. More significant changes occurred due to the turbulent social changes in society and the development of social sciences in the late 60s and 70s of the 20th century. In this period, several CSR definitions were based less on the manager position in the corporation. Social responsibility had been orientated to the interaction among corporations and social and economic systems. Noteworthy here, in the 80s, the interest had been transmitted from theoretical level to practical one. Importance had been given to the empiric research of socially responsible behaviour. Original definitions started to separate. Gradually, various alternative conceptions rose, for example, social performance of the business, business ethics, public policy, theory of stakeholders, etc. Recently, studies dealing with the relationship between CSR and financial results have dramatically increased. From 1972 to 2007, 167 studies dealt with these issues (Margolis et al., 2007). The relationship between CSR and sustainable development in the 80s has become crucial in the context of CSR development. During this period, the organisational structure for CSR was beginning to develop, and the sustainable development concept appeared for the first time. The most commonly used definition of «sustainable development» was proposed by Brundtland Commission in the book «Our Common Future» in 1987. According to this book, sustainable development is the process that satisfies the needs of the present and does not prevent the possibility of future generations from meeting their own needs. The present generation should provide future generations with adequate supplies of social, natural, and economic resources to provide for themselves a level of well-being that is not lower than the present.

Based on the information above, the 90s were marked by the development of the CSR concept by more scientific research. The theory of companies' motivations for CSR implementation has occurred. The sustainable development concept became widespread when the Declaration of the Earth Summit in Rio de Janeiro was adopted in 1992. In the 1990s, several definitions of CSR emerged, introducing new features to this concept. During this period, in the book «Cannibals With Forks: Triple Bottom Line of 21st Century Business», John Elkington (founder of Sustainability) proposed a concept of a tripartite criterion that imparts a balance between economic, social, and environmental development goals. The concept is based on three categories: people, planet, and profit, as expressed by Carroll (1991) and Grydzhuk (2008). Therefore, in the 1990s, CSR was defined as a self-sufficient sphere of corporate relations.

New social support organisations, such as Akisik and Gal (2011) and UNDP (2015), occurred. During this period, CSR goes to a new level from simple rules of conduct and accountability. It manifests as a

more intense dialogue between stakeholders and non-governmental organisations, implementing initiatives involving a wide range of stakeholders. In this line, Chladkova and Formankova (2016) evaluated CSR to gain competitive advantages and increase business profitability. Ubreziova and Horska (2011) explained the relation between CSR and water as a future strategic commodity.

On the other hand, sustainable investing, focusing on environmental, social, and governance factors (ESG), addresses healthy corporate behaviour and often keeps the capital safe (Formankova et al., 2018). Modern businesses, especially small and medium-sized enterprises, often lack a clear understanding and conscious acceptance that CSR is not something exceptional, caused by special circumstances, but a norm arising from the very essence of business, the management philosophy (Kljucnikov et al., 2020; Janoskova and Palascakova, 2018; Tarasevich and Petrynya, 2013). Besides, Lee and Yang (2022) analysed how the CSR performance feedback impacts CSR performance while focusing on the performance feedback perspective of the behavioural theory of the firm.

Ness (1992) and Jurickova et al. (2020) noted a strong relationship between CSR and agri-food companies. Madzík (2019) confirmed that many factors influence the Slovak consumers' interest in selected organic products. Modern businesses, especially small and medium-sized enterprises, often lack a clear understanding and conscious acceptance that CSR is not something exceptional, caused by special circumstances, but a norm arising from the very essence of business, the management philosophy. More recently, large international companies could afford the costs associated with CSR. However, it should be noted that now small and medium-sized enterprises should also implement the CSR principles in their management system as a consequence of changes in the standardisation, certification of businesses, and raising the requirements from the stakeholders' side. That could be explained by the fact that almost all small and medium-sized enterprises form a comprehensive CSR policy that includes sustainable business development, consumer protection, increased employee and customer loyalty, and environmental protection actions. The main purpose of such reformation is not only for the profitability of the business and the economic growth of enterprises but, first of all, to satisfy the needs of stakeholders (Voloskovets, 2010).

Since ProfitableVenture (2020) was conducted in different countries, which differ in place, social and economic development, and even religion, it is worth analysing the works of scientists who have already researched in a similar field. Considering the new trend in the literature describing the connection between corporate strategy and geography (John et al., 2011; Loughran and Schultz, 2005; Sorenson and Baum, 2003), it could be agreed with the opinions of scientists that are trying to prove an impact of geographical position on the formation process of firms' CSR policy. Di Giuli and Kostovetsky (2014) argued that CSR is situated at a better level of development in those countries where the index of democracy is higher. Scientific papers clearly indicate that there is a link between the corporate behaviour of the company and its location. However, the mechanism due to which geographical position influences the formation of corporate policy is not sufficiently clear. Brown et al. (2008) provided logical evidence that the firm's financial activity has a significant cultural impact. The authors also argued that the community influences individual stock ownership dependent on the culture of the region. The research of literature describing this situation showed the differences in the views of scientists. Boeprasert (2012) considered that enterprises located further away from the city are more likely to engage in CSR activities than those companies which are located in metropolitan areas. The author explained that such companies implement CSR to reduce the problems of agency conflicts.

Nevertheless, Husted et al. (2016) found that companies closer to metropolitan areas or cities pay more attention to a positive increase in CSR. Based on those mentioned above, it could be concluded that the low level of awareness in the CSR field is the main reason why CSR activities are not widespread among small and medium enterprises. One of the key messages to be presented to small and medium-sized businesses is that CSR is a concept that does not necessarily involve additional financial (or other)

costs or compulsory events. First, CSR policy should be incorporated into the company's business strategy because it concerns the planning of enterprise development, improving its competitiveness, and optimising expenses. Summarising the studies mentioned above on the integration of CSR concepts in the food service industry, it is proved that its integrated application in the economic activity would create a positive image for stakeholders. The social activity of catering enterprises is an integral part of their business activity. It is carried out by the joint efforts of all units and is the basis for forming social investment. The feasibility of applying the concept of CSR is expressed in the necessity of business to be guided not only by financial indicators but also by public interests and requirements of sustainable development and observance of business ethics in the food service market. Implementation of CSR by foodservice companies should take into account the practice of enterprises – leaders of the world foodservice business, taking into account the features of socio-economic transformations, the mentality of the population, and consumer priorities.

Methodology and research methods. These research hypotheses and assumptions form the basis for the article devoted to the problem of CSR implementation in the activities of small and medium enterprises. SMEs have a significant impact on the overall welfare of the country. However, the CSR perception level by the small or medium-sized enterprise is relatively little discussed. The experts have not given enough attention to the research in such an area in the specialised literature. The time for the survey was from 2019 to 2020.

The main attention of this research was devoted to forming a questionnaire for interviewing respondents. The main research represents the following main steps:

1. The questionnaire template preparation. Particular attention should be paid to the preparation of the questionnaire. The goal is to ensure a high level of filled forms. The questions have to be formulated in a clear and understandable form, and the questionnaire itself should be not too long, as it may prevent respondents from filling it. The questionnaire sample is translated into three languages (Ukrainian, Slovak, and Portuguese) for better communication with respondents. However, the questionnaire sample is represented in English.

2. The questionnaire was filled by representatives of executive positions in small and medium-sized companies working in the food service sector. It should be noted that in each of the selected countries, the number of enterprises operating in the catering industry is extremely high. Therefore, for a more accurate and significant research result, surveys were conducted in the most visited cities of each country.

3. Testing the questionnaire is considered necessary because if the questionnaire is sent to respondents in the wrong form, it could lead not only to the incorrectly filled but also to an inadequate assessment of the data received. The author of the article checked the questionnaire.

4. Main Distribution of the Questionnaires. The survey was conducted by sending the electronic form of the questionnaire to the respondents by email, telephone calls, and personal visits to companies to ensure the maximum speed of questionnaires returning. The author has sent the questionnaire form by email with a letter explaining the research and its purpose.

5. The study involved 705 respondents in Portugal, 500 in Ukraine, and 546 in Slovakia. 107 answers from Ukraine, 102 from Portugal, and 101 from Slovakia were received.

6. After completing the data collection, the received information from all countries is translated into English, analysed, and processed by the statistical program IBM SPSS software and MS Excel.

The research was conducted in small and medium-sized companies operating in the foodservice (catering) industry. The research of the state of CSR in small and medium enterprises in Slovakia, Ukraine, and Portugal in the foodservice industry:

RQ1: Do SMEs of the selected countries have enough knowledge about the essence of CSR?

RQ2: Does the country's economic situation or geographic position influence the CSR perceptions in SMEs?

From the viewpoint of identification of the main problems in this area, the following hypothesis was selected:

H2: CSR activities in the economic pillar are influenced by the characteristics of the company:

- H2a: The location of the company influences the CSR activities performance in the economic pillar;
- H2b: The duration of the company's existence influences the CSR activities performance in the economic pillar;
- H2c: The ownership structure of the company influences the CSR activities performance in the economic pillar;
- H2d: The company's financial situation influences the CSR activities performance in the economic pillar.

On the other hand, providing recommendations that would help improve the state of CSR in small and medium-sized enterprises in selected countries in the catering industry:

- RQ3: How to improve the management of CSR of SMEs in the catering sector?
- RQ4: What kind of activities of CSR are the most suitable for this sphere of business?

The questionnaire method takes the main place in this research since the information received after the survey is the main source of the primary information of our study. The principal advantages of the questionnaire method are its efficiency and relatively low implementation costs. The main goal of the survey is to identify the level of CSR perception in small and medium-sized enterprises operating in the food service sector of selected countries (Portugal, Slovakia, Ukraine). The following statistical methods and tests were used to process and evaluate the received data: regression analysis, correlation analysis, and ANOVA. Regression analysis includes several variations, such as linear, multiple linear, and nonlinear. The most common models are simple linear and multiple linear. Nonlinear regression analysis is commonly used for more complicated data sets in which the dependent and independent variables show a nonlinear relationship (CFI, 2020).

Simple linear regression is a model that assesses the relationship between a dependent variable and an independent variable. The simple linear model is expressed using the following equation:

$$y = a + bx + \epsilon \quad (1)$$

where y – dependent variable; x – independent (explanatory) variable; a – intercept; b – slope; ϵ – residual (error).

Multiple linear regression analysis is essentially similar to the simple linear model, except that multiple independent variables are used in the model. The mathematical representation of multiple linear regression is:

$$y = a + bx_1 + cx_2 + dx_3 + \epsilon \quad (2)$$

Pearson's product-moment coefficient is the correlation measurement and ranges (depending on the correlation) between +1 and -1. +1 indicates the strongest positive correlation possible, and -1 indicates the strongest negative correlation possible. Therefore, the closer the coefficient to either of these numbers, the stronger the correlation of the data is. On this scale, 0 indicates no correlation since values closer to zero highlight weaker/poorer correlation than those closer to +1/-1 (DJS Research, 2020).

Analysis of variance (ANOVA) is a statistical method commonly used in all those situations where a comparison is made between more than two population means, such as the crop yield from multiple seed varieties. It is a vital analysis tool for the researcher, enabling him to conduct tests simultaneously (Hussein,

2019). All the questionnaire data had to be converted into codes to use IBM SPSS software. Data coding is shown (Table 1).

Table 1. Operationalisation of variables

Variable	Coding	Measurement
Country	COUNT	1=Slovakia; 2=Portugal; 3=Ukraine
Duration of existence	EXIS_L	1=less than 1 year; 2=1-5 years; 3=5-10 years; 4=more than 10
Ownership structure	OWN_STR	1=domestic owner; 2=foreign owner; 3=domestic owner with the foreign investor; 4=subsidiary of MNE
Financial situation	FIN_SIT	1=bad; 2=below average; 3= average; 4=above average; 5=very good
Familiarity with CSR concept	CSR_FAM	1=no; 2=yes
Drivers of CSR implementation	DR_CSR	1=do not motivate; 2=motivate
Economic pillar activities	EC_P	1=not dealing with; 5=dealing a lot

Sources: developed by the authors.

Statistical and mathematical methods represent instruments for quantitative phenomena research. They are used to process data obtained by other methods for diagnosing and forecasting a particular process. These research hypotheses and assumptions form the basis for the submitted paper devoted to the problem of CSR implementation in the activities of small and medium enterprises. SMEs have a significant impact on the overall welfare of the country. However, the topic of CSR perception level by the small or medium-sized enterprises is relatively little discussed worldwide. Experts have not given enough attention to the research in such an area in the specialised literature.

Results. As noted earlier, one of the main tasks of the thesis is to find a connection between the level of CSR perception by SMEs in selected countries and their economic development or geographical position. Therefore, it is expedient to analyse the economic development level of chosen countries and the main features of the region where investigated countries are located. In assessing the country's economic situation, it is necessary to analyse the main economic indicators of selected countries. Economic indicators are one of the most widely used and effective tools for describing the economy, used in economic science and the management of economic processes. In the most general form, the economic index includes the name, numerical value, and unit of measurement. For this study, only the three most important indicators were selected: GDP per capita, inflation rate, and rate of unemployment. For example, the dynamics of GDP per capita in each selected country during 2008-2018. GDP per capita in Portugal was last recorded at 23407.907 USD in 2018. GDP per capita in Portugal is equivalent to 188 per cent of the world's average. GDP per capita in Portugal averaged 15321.44 USD (Trading economics, 2019). GDP in Slovakia was last recorded at 19442.706 USD in 2018. In turn, GDP per capita in Slovakia is equivalent to 164 per cent of the world's average. GSP per capita in Ukraine was last recorded at 3095.174 USD in 2018. GDP per capita in Ukraine is equivalent to 25 per cent of the world's average. GDP per capita in Ukraine averaged 2825.84 USD from 1987 until 2018 (Trading economics, 2019). The inflation rate in Portugal averaged 8.42% from 1961 until 2019, reaching an all-time high of 53.90% in May of 1977 and a record low of -1.60% in June of 2009 (Trading economics, 2019). The inflation rate in Slovakia averaged 2.84% from 2002 until 2019. It reached an all-time high of 9.80% in November 2003 and a record low of -0.90% in July 2016 (Trading economics, 2019). The inflation rate in Ukraine was recorded at 4.10%

in December of 2019. The inflation rate in Ukraine averaged 32.81% from 1995 until 2019, reaching an all-time high of 530.30% in September of 1995 and a record low of -1.20% in June of 2012 (Trading economics, 2019). Based on the data above, it is worthwhile to represent the total number of businesses dealing with the food service industry in investigated cities of the selected countries (Table 2).

Most 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 ten years, and six enterprises - less than one year. The majority (77.6%) have a domestic owner. It is also worth noting that 40.2% of surveyed units show good financial standing over the last three years. 34 medium and 67 small-sized companies were surveyed in Slovakia. The majority of the respondents (36.6%) exist on the market for 5 to 10 years, and the same number of respondents (15.8%) make activity on the market for less than one year and more than ten years, 28.7% of respondents exist from 1 to 5 years. 87.1% of the respondents have a domestic owner, while the foreign owner holds 12.9%. Besides, 58.4% of respondents stated that their financial situation is above average, 24.8% – average, 13.9% – very good, and 3% – below average. Also, 20 medium and 82 small-sized Portuguese enterprises were surveyed. 52% of the respondents operate in the food service market for 5 to 10 years, 24.5% - for 1 to 5 years, 14.7% for more than ten years, and 8.8% for less than one year. 88.2% of respondents have domestic owners, and 11.8% pointed out they have a foreign investor. Besides, 31.4% of investigated companies indicated a very good financial condition: 33.3% – above average, 22.5% – above average, and 12.7% – below average.

Table 2. Number of existing businesses in the food service industry in investigated cities in the selected countries

Country	City	Number of existing businesses in the food service industry
Portugal	Lisbon	8897
	Porto	2929
	Faro	906
Slovak Republic	Bratislava	14 185 on the territory
	Nitra	
	Košice	
Ukraine	Kyiv	4496
	Lviv	1294
	Odessa	1849

Sources: developed by the authors based on (Pordata, 2019; Nielsen, 2018; Statista, 2018).

Concerning survey results, mainly the drivers of CSR implementation, the IBM SPSS Statistics V.20 was used to analyse the obtained data. Besides, 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 respondents' answers were recoded into the values. Thus, in this case, value 2 represents the answer «yes», and value 1 – «no». Table 3 shows the companies' responses according to the respondent's country of origin. Table 3 shows the percentage deviation from the mean during the evaluation of individual factor influence (country of origin, financial situation, companies existence period, ownership structure). The red colour shows a negative deviation from the mean, green colour display a positive deviation from the mean in Table 3. Table 3 explains that respondents, regardless of country, believe that maintaining/increasing the company's reputation, increasing employee motivation, and increasing/maintaining the customer loyalty level are the most important factors that motivate a company to carry out CSR actions. Moreover, almost all respondents

point out that improving economic indicators is the primary motivating factor for CSR implementation. It could be explained by the

fact that any company, regardless of the type of activity, attempts to improve its financial position. It is also worth noting that the third-party pressures do not motivate investigated enterprises to implement CSR activities in their business.

Table 3. Drivers of CSR implementation: deviation from the mean, % (country)

Country	DR_CSR_1	DR_CSR_2	DR_CSR_3	DR_CSR_4	DR_CSR_5	DR_CSR_6	DR_CSR_7	DR_CSR_8	DR_CSR_9
Slovakia	-14.23	-4.25	2.51	-0.94	-2.57	-2.09	-8.52	8.38	-2.11
Portugal	6.83	2.50	3.33	6.67	0.97	1.47	7.86	-2.13	2.49
Ukraine	6.93	1.62	-5.55	-5.47	1.50	0.56	0.55	-5.88	-0.38

Note: DR_CSR_1 – moral-ethical reasons; DR_CSR_2 – the improvement of economic indicators; DR_CSR_3 – better relationships with investors; DR_CSR_4 – better relationships with the community; DR_CSR_5 – the maintaining/increasing the company's reputation; DR_CSR_6 – the increasing employee motivation; DR_CSR_7 – the desire of the environment protection; DR_CSR_8 – third-party pressures (buyers, competitors, suppliers, etc.); DR_CSR_9 – the increasing/maintaining the level of customers' loyalty.

Sources: developed by the authors.

It could also be seen that the most significant deviation from the mean value (14.23%) is observed among Slovak respondents in assessing the importance of moral and ethical reasons during the implementation of CSR activities. Only half of Slovakia's respondents believe this factor motivates the company to perform such actions.

Table 4 provides the respondents' answers depending on the duration of their existence on the market. The calculations show that, despite the length of existence, all respondents also agree that the improving economic indicators, the maintaining/increasing the company's reputation, the increasing employee motivation, and the increasing/maintaining the level of customers' loyalty are those factors that motivate firms to develop CSR activities. At the same time, third-party pressures do not motivate firms to perform such activities.

Table 4. Drivers of CSR implementation: deviation from the mean, % (company's existence)

The company's existence	DR_CSR_1	DR_CSR_2	DR_CSR_3	DR_CSR_4	DR_CSR_5	DR_CSR_6	DR_CSR_7	DR_CSR_8	DR_CSR_9
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

Sources: developed by the authors.

The responses of enterprises with a foreign owner, domestic owners with foreign investors, and subsidiaries of MNE show the most significant deviation from the mean (Table 5). 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 with 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 5. Drivers of CSR implementation: deviation from the mean, % (division by ownership structure)

Ownership structure	DR_CSR_1	DR_CSR_2	DR_CSR_3	DR_CSR_4	DR_CSR_5	DR_CSR_6	DR_CSR_7	DR_CSR_8	DR_CSR_9
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

Sources: developed by the authors.

Table 6 represents the respondents' answers according to their financial situation. It could be argued that companies with worse financial situations state different answers than firms with better wealth. In particular, only firms that are pointed out to have below average and average financial situations indicate that better relationships with investors and the desire for environmental protection do not motivate the company to perform CSR. Table 4 shows that the responses of enterprises with a foreign owner, domestic owners with foreign investors, and a subsidiary of MNE have the most significant deviation from the mean.

Table 6. Drivers of CSR implementation: deviation from the mean, % (financial situation)

Ownership structure	DR_CSR_1	DR_CSR_2	DR_CSR_3	DR_CSR_4	DR_CSR_5	DR_CSR_6	DR_CSR_7	DR_CSR_8	DR_CSR_9
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

Sources: developed by the authors.

Block EC_P interprets the respondents' answers about their activities in the direction of the CSR economic pillar. Table 7 shows that irrespective of the location of the enterprise, all respondents demonstrate rather good results in implementing economic measures.

Table 7. Economic pillar activities: deviation from the mean, % (country)

Country	EC_P_1	EC_P_2	EC_P_3	EC_P_4	EC_P_5	EC_P_6	EC_P_7	EC_P_8	EC_P_9
Slovakia	3.18	-0.63	-17.00	-8.08	-6.42	-23.21	-12.43	-1.74	1.26
Portugal	-1.70	0.43	-11.20	3.14	-6.93	11.61	5.16	1.46	-1.41
Ukraine	-1.38	0.18	26.72	4.64	12.67	10.84	6.82	0.25	0.16

Note: EC_P_1 – ethical principles in trade; EC_P_2 – fairtrade; EC_P_3 – innovations in sales business activities taking into account the ethical principles of trade; EC_P_4 – processing of invoices on time; EC_P_5 – providing benefits to disabled customers; EC_P_6 – providing customer service after the sale of products and services; EC_P_7 – providing information to stakeholders (consumers, suppliers, ...); EC_P_8 – solving complaints with shareholders, suppliers, and business partners; EC_P_9 – transparency of company's activities.

Sources: developed by the authors.

However, it should be noted that 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. Also, it is worth noting that the respondents of Slovakia provide customer service after the sale of products and services at a much lower level than the representatives from Portugal or Ukraine (deviation from the mean of 23.21%). Table 8 shows that companies with a shorter period of existence in the studied market demonstrate better results in implementing activities connected with the CSR economic pillar. The most significant deviation from the mean (19.24%) is observed in the responses of enterprises that existed on the market for less than one year when evaluating the item «Providing benefits to disabled customers» (Table 8).

Table 8. Economic pillar activities: deviation from the mean, % (company's existence)

The company's existence	EC_P_1	EC_P_2	EC_P_3	EC_P_4	EC_P_5	EC_P_6	EC_P_7	EC_P_8	EC_P_9
Less than 1 year	8.28	2.80	-7.44	9.86	19.24	9.77	6.80	8.23	5.84
1-5 years	0.92	0.55	-0.05	-2.31	6.74	2.14	0.85	3.13	0.51
5-10 years	-2.60	-1.23	0.55	-1.57	-5.86	-2.23	-1.89	-2.97	-1.78
More than 10 years	0.59	0.74	2.97	2.11	-6.48	-3.22	-0.31	-1.92	0.50

Sources: developed by the authors, 2020

Table 9 shows that regardless of the ownership structure, all respondents reflect a high implementation level of the proposed activities linked to the CSR economic pillar. However, «innovations in sales business activities taking into account the ethical principles of trade» is the only activity that is not sufficiently implemented.

Table 9. Economic pillar activities: deviation from the mean, % (ownership structure)

Ownership structure	EC_P_1	EC_P_2	EC_P_3	EC_P_4	EC_P_5	EC_P_6	EC_P_7	EC_P_8	EC_P_9
Domestic owner	-0.73	-0.26	-5.37	-2.23	-6.01	-2.70	-1.30	-1.32	-0.65
Foreign owner	8.13	-0.96	36.63	6.63	56.02	0.08	-6.05	6.33	1.96
Domestic owner with foreign investor	1.95	2.25	27.42	13.88	22.31	20.69	12.05	7.02	4.02
Subsidiary of MNE	9.70	3.47	43.74	16.63	26.02	0.08	13.39	18.14	6.53

Sources: developed by the authors.

Table 10 concludes that companies with a good financial situation are performing CSR activities in an economic direction better than those with a bad financial situation. In addition, companies that marked their financial level as below-average displayed the worst performance in providing benefits to disabled customers and thus showed the largest deviation from the average (29.58%).

Table 10. Economic pillar activities: deviation from the mean, % (financial situation)

Ownership structure	EC_P_1	EC_P_2	EC_P_3	EC_P_4	EC_P_5	EC_P_6	EC_P_7	EC_P_8	EC_P_9
Below average	-11.60	-6.27	-10.64	-7.38	-29.58	-3.60	-4.62	-14.52	-8.51
Average	-6.92	-2.44	-12.39	-10.70	-18.99	-13.86	-8.64	-9.88	-7.17
Above average	3.13	1.35	-10.56	0.88	0.88	-3.55	-0.57	3.80	3.25
Very good	5.75	2.54	27.69	10.08	25.07	16.95	9.31	8.32	4.61

Sources: developed by the authors.

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

The model summary table displays the strength of the relationship between the model and the dependent variable (Table 11). R-square, the coefficient of determination, is the squared value of the multiple correlation coefficient. It is worth noting that the model explains 27.8% of the variation in the case of drivers of CSR implementation. It means that other factors influence 72.2 % of the variation. On the other hand, it should be noted that the highest result is observed during workplace policy activities estimating. In this case, the model explains 59.4% of the variation.

Table 11. Models summary

Model	R	R ²	Adjusted R ²	Std. Error
DR_CSR	0.527 ^a	0.278	0.264	0.151
ENV_P	0.769 ^a	0.591	0.583	0.317
EC_P	0.749 ^a	0.561	0.552	0.336
SOC_P (W)	0.771 ^a	0.594	0.586	0.287
SOC_P (C)	0.771 ^a	0.518	0.509	0.457

a – Predictors: (constant), CSR familiarity, country, size, ownership structure, existence period, financial situation

Sources: developed by the authors.

Table 12 presents that the location, the financial situation, and the company's period of existence are the most important factors affecting the level of measures performance related to the economic pillar of CSR. It can be noted that the company's location has the most significant influence on the development of this pillar (Standardized Beta Coefficient = 0.307). Thus, Slovakia performs these actions at the worst level and Ukraine – at the best. This research confirms that the country's economic development level does not affect CSR perception.

Table 12. Model: Economic pillar coefficients

Model	Unstandardised coefficients		Standardised coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	2.477	0.113			21.965	0.000
Country	0.188	0.024	0.307		7.778	0.000
EC_P Existence period	-0.057	0.024	-0.099		-2.353	0.019
Ownership structure	0.027	0.032	0.036		0.847	0.398
Financial situation	0.121	0.029	0.233		4.117	0.000

a Dependent Variable: EC_P_AVG; p < 0.05

According to ongoing research, 63.7% of Portuguese, 49.5% of Slovak, and 61.7% of Ukrainian respondents indicated that they are familiar with CSR. Thus, the surveyed companies have shown a high level of CSR awareness. However, they should keep abreast of new trends related to the topic and improve their knowledge in this area, which would help increase the competitiveness level (answer to RQ1). The study shows that the economic development of the country where the business is located does not affect the level of CSR perception. For example, Ukraine ranks last in economic development among selected countries. However, data shows that Ukrainian foodservice enterprises show slightly better results in implementing CSR activities.

Table 13 shows the correlation coefficient between the characteristics of the respondents and their familiarity with CSR. Therefore, it could be concluded that there is a significant correlation between CSR familiarity and financial situation, duration of existence, or the company's ownership structure.

Table 13. CSR_FAM: Correlation coefficients

	FIN_SIT	COUNT	EXIS_L	OWN_STR
Correlation coefficient	0.670**	0.094	-0.172**	0.343**
Sig. (2-tailed)	0.000	0.081	0.001	0.000

***. Correlation is significant at the 0.01 level (2-tailed)*

Sources: developed by the authors.

In turn, Table 14 shows that companies with a better financial situation are more familiar with the CSR concept. For example, only 3 of 89 companies that indicated their financial situation as «very good» pointed out that they do not know what the CSR concept means. Besides, we can consider that companies with a shorter duration of existence are more familiar with the investigated concept. Particularly, 26 of 31 firms with an existence duration of less than one year know about CSR. Moreover, it could be concluded that only 51% of the respondents with the domestic owner are familiar with CSR. The companies with foreign capital are more familiar with the CSR concept than those with a domestic owner (48 out of 49 stated that they are familiar with CSR).

Table 14. CSR_FAM: Frequencies

Company's characteristics	Measure	CSR familiarity	
		1 (no)	2 (yes)
FIN_SIT	below average	34	0
	average	62	8
	above average	30	87
	very good	3	86
EXIS_L	less than 1 year	5	26
	1-5 years	28	57
	5-10 years	72	69
	more than 10	24	29
OWN_STR	domestic owner	128	133
	foreign owner	1	13
	domestic owner with foreign investor	0	34
	subsidiary of MNE	0	1

Sources: developed by the authors.

The research confirms that the mean response rate of companies familiar with CSR is significantly higher than those firms that indicated ignorance about that concept. It should also be noted that activities connected with the economic pillar and workplace policy are performed at the highest level. It could be confirmed that Ukraine shows the lowest economic performance. However, Slovak companies show the lowest level of awareness about CSR nature. On the other hand, 63.7% of Ukrainian investigated companies proclaim that they are familiar with the CSR content. It may be explained by the fact that there is high competition in the Ukrainian food market. Therefore, companies are looking for any ways to increase their competitiveness. In this case, CSR actions are a good tool for this. Besides, it could be concluded that the research describes that the company's financial situation has the biggest influence on its CSR performance. In addition, enterprises with a short-term of the duration existence display better CSR performance. This situation may be explained by the fact that new-created companies follow new market trends and are more flexible in implementing new ideas linked with CSR development activities.

Moreover, the country-of-origin effect occurred. It means that the company is putting forward to new markets not only the culture of the country of origin but also certain know-how. Thus, the companies with foreign capital have shifted their knowledge of CSR to new markets. Noteworthy here, the firm's location or the country's economic situation does not affect the investigated enterprises' CSR perception level.

It should also be noted that the geographical position does not affect the CSR perception among the surveyed companies. The firm's financial situation, the period of existence on the market, and its form of ownership are the most important factors influencing the level of CSR perception among investigated companies (answer to RQ2). The study shows that the firm's financial situation significantly impacts CSR perception. Therefore, management should choose low-cost CSR activities which help to increase firms' competitiveness or customer loyalty (answer to RQ3). Besides, collaboration with other SMEs, organisation of masterclasses for children, or reuse activities are considered to be the most suitable CSR actions for this food service business (answer to RQ4).

The research confirmed that Ukraine has the lowest economic performance. However, Slovak companies show the lowest level of awareness about CSR nature. On the other hand, 63.7% of Ukrainian investigated companies proclaim that they are familiar with the CSR content. It may be explained by the fact that there is high competition in the Ukrainian food market. Therefore, companies are looking for any ways to increase their competitiveness. In this case, CSR actions are a good tool for this. Besides, it could be concluded that the research describes that the company's financial situation has the biggest influence on its CSR performance. In addition, enterprises with short-term of the duration existence display better CSR performance. This situation may be explained by the fact that new-created companies follow new market trends and are more flexible in implementing new ideas linked with CSR development activities.

Moreover, the country-of-origin effect occurrence could be assumed. It means that the company is putting forward to new markets not only the culture of the country of origin but also certain know-how. In this case, the companies with foreign capital have shifted their knowledge of CSR to new markets. The findings showed that the firm's location or the country's economic situation does not affect the investigated enterprises' CSR perception level.

On the other hand, the article showed that respondents from Ukraine and Slovakia countries have different levels of CSR familiarity, despite their neighbourhood countries. The results refuted previous findings from the literature that assumed that the company's geographic position influences CSR perception level (Boeprasert, 2012; John et al., 2011, Loughran and Schultz, 2005, Sorenson and Baum, 2003). Respondents indicated that economic indicators improvement, maintaining/increasing the company's reputation, increasing employees' motivation, and increasing/maintaining customers' loyalty level are the most common factors that motivate companies to implement CSR activities. It is also worth saying that third-party pressures do not motivate enterprises to implement CSR activities in their business. This conclusion supports the literature analysis findings claiming that the possibility of economic indicators

improvement is a strong motivator for companies in CSR implementation activities (Simpson and Kohers, 2002).

The present research claims that there is a significant correlation between the financial situation of the company and the level of CSR concept awareness among representatives of the executive positions. Indeed, companies with a better financial situation demonstrate a higher awareness of the CSR concept and its implementation in their activities. As well as the present study among foodservice companies disproves the fact that the duration of the company's existence influences the company leadership's awareness of the CSR concept (Okhrimenko and Ivanova, 2015; Sardak and Shmyhovska, 2017).

Conclusions. This work compares the level of CSR perception in Slovakia, Portugal, and Ukraine. Based on the facts and findings in the existing literature, it aimed to explore the main factors influencing the CSR perception level among the food service companies in selected countries. Understanding of CSR 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 and the territory and establishing social partnership relations with the state (Burja and Mihalache, 2010). It should be noted that research has some limitations. For example, the sample strictly originated in the food sector of the most visited cities in Ukraine, Portugal, and Slovakia. The results have several practical implications for organisations' policymakers. First, results showed that adopting the CSR concept greatly depends on the company's financial situation. However, several CSR activities are neutral concerning the costs.

The companies can focus on:

1. Collaboration with other SMEs. SMEs could more easily find inventive ways of collaborating with other small and medium-sized companies. Helping each others to develop a healthy local economy and sustainable business practices is the kind of community involvement that can help the entire community grow.
2. Getting involved in community service activities and collaboration with an NGO. In order to show social responsibility, SMEs could become associated with community service activities. The firms could also join with a non-governmental organisation and help them out by providing monetary funds and otherwise. Moreover, the staff of the enterprise can volunteer to join the NGO in the realisation of different activities it organises.
3. Resources donation. Food service firms can donate physical products in the quest to increase their CSR experience. Once the food products no longer meet that restaurant's standards, they should offer them to organisations that feed those in need.
4. Reuse activities. Companies may avoid using disposable plates and cups available to staff. It is possible to supply the kitchen or dayroom for workers with reusable dishes.

This conclusion supports literature analysis findings that claimed a positive relationship between awareness of the importance of CSR activities and the company's financial situation. The respondents' answers showed that minimising the environmental impact and sorting waste are the most common activities. As for the economic pillar of CSR, the respondents show a high implementation of all relevant measures. This situation could be explained by the fact that such activities help the companies to increase their profit and improve financial and economic indicators, which is the main task for any enterprise. During the study, it was confirmed that enterprises choose activities that are low-priced or easy to implement (Kolyanko and Myronov, 2016). Only the regulated measures by law are implemented on a high level (such as fair trade, compliance with labour standards, etc.).

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Інноваційний підхід до оцінки корпоративної соціальної відповідальності: на прикладі малих та середніх підприємств

Розуміння важливості корпоративної соціальної відповідальності (КСВ) сприяє веденню законотворчій діяльності, добровільного здійснення корпоративного внеску у розвиток спільноти та території, та налагодження відносин соціального партнерства з державою. Авторами зазначено, аспекти КСВ не є повністю розкритими у наукових працях. Науковці наголошують на необхідності проведення додаткових досліджень, які стосуються сприйняття КСВ малими та середніми підприємствами (МСП), у яких часто відсутнє чітке розуміння та свідоме визнання важливості КСВ. Метою статті є визначення найбільш суттєвих факторів, які впливають на сприйняття КСВ з економічної точки зору. Об'єктом даного дослідження є сектори продовольчих послуг Португалії, Словаччини та України. Вихідні дані для дослідження сформовано на основі анкетування МСП харчового сектору, які знаходяться у найбільш популярних містах Португалії (Лісабон, Порту та Фару), Словаччини (Братислава, Нітра та Кошице) та України (Київ, Львів та Одеса). Детерміновану вибірку даних сформовано на основі результатів анкетування 102 МСП Португалії, 101 Словаччини та 107 України. Статистичний аналіз проведено за допомогою програмного забезпечення IBM SPSS та MS Excel. Отримані результати дослідження засвідчили, що фінансовий стан компанії має найбільший вплив на результативність. Крім того, показники КСВ є кращими у підприємств з короткостроковим періодом розвитку. Авторами встановлено, що сприйняття концепції КСВ значно залежить від фінансового становища компанії. При цьому існує низка заходів з КСВ, які є нейтральними щодо витрат. За результатами дослідження, автори прийшли до висновку щодо доцільності зосередження на співпраці між МСП, залученні до громадських служб та співпраці з громадською організацією, організацією благодійних таборів, командною діяльністю, організацією майстер-класів для дітей, пожертвуванням, рециклінгу тощо. Результати дослідження мають практичне значення і можуть бути використані директивними органами

Ключові слова: корпоративна соціальна відповідальність, малі та середні підприємства, компанія харчового сектору, економічна складова.