

# How Enterprises from Czechia, Poland and Slovakia Engage in Reporting CSR Activities during Crises

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## Abstract

The objective of this article is to analyse selected topics included in the corporate social responsibility (CSR) reports of companies from three Visegrad Group countries: Czechia, Poland, and Slovakia. The study focuses on the emphasis that these companies place on the topics discussed and the extent to which they include them in their CSR reports to stakeholders. The study adopts a quantitative design, using an online questionnaire to explore CSR reporting in the Visegrad countries, with a sample size of 375 companies. It employs statistical tools like the Shapiro–Wilk normality test, the Kruskal–Wallis test, and the Bonferroni post hoc test to analyse data on CSR reporting across different company sizes and sectors. Despite potential methodological limitations and bias, the survey identifies differences in CSR reporting practices among companies in the three countries. The leader in CSR reporting in the region is Slovakia, which can serve as an example of good CSR reporting practices. Czechia shows moderate commitment to CSR reporting activities, while companies in Poland are the least engaged. The discrepancies are due to differences in regulations, levels of public awareness, and business priorities. The results of the study will be valuable to researchers, managers and policymakers in developing tools to support companies in introducing new reporting standards and providing information on actions taken during a crisis. The novelty of this article is the analysis, at the enterprise level, of the type of CSR activities of selected companies from Visegrad Group countries from the perspective of the anti-crisis measures they have taken. This research fills a gap in the literature and provides a basis for discussing the legitimacy of socially responsible activities in contexts extending beyond a single crisis.

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## Introduction

Companies' disclosure of their corporate social responsibility (CSR) activities is of paramount importance. Implementing CSR reporting increases transparency and accountability, which are essential for establishing trust among stakeholders, including consumers, employees, and investors. This is currently one of the key issues being addressed in European countries, especially in the Visegrad Group countries (V4; Czechia, Hungary, Poland and Slovakia), where CSR practices are still in their infancy and are not as prevalent as in Western Europe. Similarly, research on this topic remains limited (Hąbek 2017; Zemanová and Druláková 2020; Lament and Jarolímová 2021). Integrating CSR into business practices has the potential to yield financial benefits and improve the corporate image (Nagy, Valaskova, and Durana 2022). The quality and prevalence of CSR reporting in the V4 are also less developed, and there is considerable room for improvement in terms of the relevance and credibility of the information disclosed (Hąbek 2017; Carran et al. 2023). This is the reason for the comprehensive study that has been conducted.

Although the article investigates CSR implementation and reporting in three of these countries (Czechia, Slovakia and Poland), it also addresses two important niche issues. First, it examines how these countries transitioned from communist regimes to market economies, focusing on the specific economic and political factors that significantly shaped CSR practices in the region. Second, it analyses how the CSR activities undertaken by enterprises in these countries contribute to counteracting emerging global crises within the context of crisis management. As far back as 2010, Koleva et al. (2010, p. 276) called for a new approach "to deal with the specifics of CSR development in [Central and Eastern European Countries]." Our research and analysis contribute to the development of theory and extend the CSR framework. The empirical testing of our hypotheses aims to reveal the influence of the systemic transformation and incorporate specific, additional channels of CSR adoption in the three countries.

The analysis of the literature on the subject indicates that current enterprise engagement in pro-social activities in Czechia, Slovakia, and Poland was influenced primarily by the economic transformation and integration with the European Union (EU), which created fundamental conditions and incentives for the adoption of CSR (Cameron 2004; Rojek-Nowosielska 2019). Another important factor was the influx of multinational corporations, which became "CSR transformers". The entry of these corporations and the introduction of their global standards enabled the transfer of knowledge to local companies in areas such as occupational health and safety, environmental protection, and ESG reporting through employment and cooperation (Tetrevova 2018; Przytuła et al. 2019; Skýpalová, Bohušová, and Křápek 2024).

This article also contributes to the discussion about whether companies' involvement in CSR and reporting on sustainable development (SD) had an impact on their behaviour in the context

of global crises. Our research aims to confirm whether companies that implemented CSR activities were better prepared for crisis management and showed greater commitment and effectiveness in activities related to employee health protection, communication, and adaptation of business strategy (Schwartz and Kay 2023). For example, Huang, Chen, and Nguyen (2020) analysed over 1,500 companies in China and demonstrated that a higher level of CSR before the COVID-19 crisis strongly correlated with lower losses and a faster return to pre-pandemic levels. We also want to ascertain how the war in Ukraine has affected the behaviour of companies, and whether activities such as donations, support for refugees, or humanitarian aid appeared (Bamiatzi et al. 2025). An analysis will also be carried out to determine whether the energy crisis has forced companies in Czechia, Poland and Slovakia to revise their CSR strategies, e.g. in the areas of energy efficiency, energy savings, investments in renewable energy sources and infrastructure modernisation (European Investment Bank 2023). This research thread will also examine whether active CSR acts as an organisational safeguard (strengthens organisational culture, communication with stakeholders, internal and external trust and readiness to adapt in a turbulent environment). The issues listed above constitute the justification for conducting a comprehensive study.

The objective of this paper is to research selected topics included in the CSR reporting of companies in these three Visegrad countries. These topics are analysed from the perspective of the emphasis that companies place on these topics, or how much they include them in their CSR reporting to their stakeholders.

This paper contributes to the existing literature by analysing the type of CSR activities undertaken by companies from Visegrad countries in response to the global economic crisis. This analysis provides a basis for a discussion on the legitimacy of socially responsible activities in the context of the crisis and beyond. The paper addresses the following research question: To what extent do Czech, Slovak and Polish companies report on their CSR activities? (RQ1) Which countries are the most active in particular CSR areas? (RQ2).

The article is structured as follows: Section 1 introduces the study by outlining its motivation, significance, novelty, objectives, and research questions. Section 2 presents the literature review, highlighting the current state of knowledge and identifying the research gap addressed by the study. Section 3 describes the methodology used for data collection and analysis. Section 4 presents the results of the research. Section 5 offers an interpretation and further discussion of the findings. Finally, Section 6 concludes the paper by summarising the key findings.

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## Literature review

A review of the relevant literature indicates that CSR reporting is more firmly established in Western European countries than in Central and Eastern Europe (CEE) (Zemanová and Druláková 2020; Nagy, Valaskova, and Durana 2022) point to an increase in reporting within the Visegrad area, particularly in the Czech Republic, Hungary, Poland, and Slovakia. This phenomenon is related to integration within the EU and also to the growing influence of multinational corporations operating in these countries.

Post-communist countries continue to suffer from low trust in public institutions, limited experience with corporate governance, and a reactive approach to CSR (Matten and Moon 2008; Miska, Stahl, and Mendenhall 2013) model, which distinguishes between overt and covert CSR, is particularly helpful in analysing these issues. Institutional theory provides a framework for understanding how regulatory and normative pressures shape corporate practices, particularly in post-communist countries where trust in public institutions is low and corporate governance is underdeveloped. Explicit CSR involves voluntary corporate policies, while implicit CSR is embedded in a broader institutional framework. In post-communist countries, the transition from state-controlled to market economies led to a reactive approach to CSR, influenced by both historical and institutional factors. Coercive pressures stem from formal regulations and laws that compel organisations to adopt certain practices. In these countries, the lack of robust regulatory frameworks often results in weak enforcement of CSR practices (*Institutional theory* 2022). Normative pressures are driven by social norms and values (Sapsford et al. 2015).

Organisations in uncertain environments often imitate successful peers. Thus, in post-communist countries, this can lead to the adoption of CSR practices observed in Western societies, albeit superficially (*Institutional theory* 2022). Institutional theory provides insight into the pressures that shape CSR, but it is important to take into account the unique historical and cultural contexts of post-communist countries. The transition from communism to market economies has been uneven, with varying levels of trust and institutional development in different countries. This diversity suggests that a universal approach to CSR may not be effective, and tailored strategies that take local contexts into account are necessary. CSR reporting in the V4 countries was also influenced by the adoption of EU directives, in particular Directive 2014/95/EU (Non-Financial Reporting Directive – NFRD) and the more recent Directive 2022/2464/EU (Corporate Sustainability Reporting Directive – CSRD). These directives introduced mandatory non-financial reporting for large companies, requiring them to disclose information on environmental, social, and governance (ESG) issues (European Union 2014; 2022). Each V4 country has transposed these directives into national legislation, although the timetable and details of implementation vary.

Insurance companies in the V4, for instance, demonstrate higher levels of non-financial disclosure when a significant proportion of foreign capital is present (Lament and Jarolímová 2021). However, the quality of these reports is often lacking. In Czechia, although many companies exceed legal disclosure requirements, the content frequently lacks depth and consistency. Research shows that while large Czech companies are increasingly engaging in non-financial reporting, the quality and complexity of these disclosures vary significantly. Larger firms tend to align with global trends, while smaller firms lag behind in both quantity and quality. The CSRCZ dataset, which comprises 1,000 corporate reports, offers a basis for further analysis of how disclosures reflect actual CSR performance (Hábek 2017; Munzarová, Košťálová, and Fialová 2022; Vogli and Çano 2023).

These differences in reporting quality and engagement can be interpreted through the lens of legitimacy theory and stakeholder theory. Legitimacy theory suggests that companies engage in CSR reporting to maintain or gain social approval, especially in times of increased scrutiny. Stakeholder theory emphasises that companies respond to the expectations of their stakeholders, including investors, customers, and employees, thereby shaping the content and scope of CSR

disclosure. Polish companies similarly report a lack of standardisation, underscoring the need for more uniform reporting practices (Przytuła et al. 2019).

In the banking sector, CSR activities across the V4 have evolved to focus more on climate protection and financial literacy, highlighting a shift in strategic priorities (Wójcik-Jurkiewicz 2017; Jastrzębska 2023; Papa, Wieczorek-Kosmala, and Syty 2023). Kašparová (2018) argues that separate CSR reports offer greater communicative value for stakeholders. Despite the implementation of the CSR Directive making non-financial reporting mandatory for large firms, many reports still lack quality and coherence, particularly in the integration of financial and non-financial data.

In Slovakia, CSR reporting has notably progressed in sectors such as the food industry, where companies are increasingly required to disclose social and environmental information. This development is largely driven by legal reforms, including the 2017 amendment to Slovak legislation that mandates annual reporting on environmental and social impacts in accordance with EU requirements (Holienčinová and Nagyová 2019; Tešovičová and Krchová 2022). Slovakia transposed Directive 2014/95/EU into its national legislation through Act No. 431/2002 Coll. on Accounting, as amended in 2017. This amendment introduced mandatory reporting of non-financial information for large public-interest entities, thereby bringing national practice into line with EU standards (Slovak Republic 2017).

Although CSR reporting is gradually expanding in the V4, it remains less widespread and mature than in Western Europe, particularly in terms of report quality and scope (De Vries and Špaček 2023). This study responds to current challenges by focusing on CSR reporting practices in Czechia, Slovakia, and Poland.

The adoption and content of CSR reporting in the V4 reflect the influence of EU legislation, national regulatory frameworks, local corporate culture, and stakeholder expectations (Černek 2022; Caratas 2023). In Czechia, the transposition of EU Directive 2014/95/EU into national law led large firms to disclose non-financial information. Czech companies often focus on environmental issues, ethical conduct, and local community support, with larger firms – especially those integrated into multinational structures – adopting global standards such as the Global Reporting Initiative (GRI) and ISO 26000 (Munzarová, Košťálová, and Fialová 2022; Havel et al. 2023).

In Slovakia, similar legal requirements apply to companies that meet specific size criteria. Slovak CSR reports often prioritise transparency and sustainability, and many firms engage in voluntary initiatives aimed at promoting sustainable business practices (Holienčinová and Nagyová 2019; Kádeková et al. 2022; Skýpalová et al. 2023).

Poland has also implemented EU requirements, resulting in greater transparency and accountability. Polish firms increasingly recognise the relevance of CSR and seek to incorporate social, labour, and environmental concerns into their operations, often using international reporting standards (Tomala 2022; Papa, Wieczorek-Kosmala, and Syty 2023).

During the COVID-19 pandemic, V4 companies continued to report on CSR, adapting their strategies to reflect new priorities, particularly regarding employee protection and social concerns.



This suggests that the pandemic did not negatively affect the overall level of CSR disclosure (Kusumawardani et al. 2023). Studies from Western Europe and the United States show similar trends. German and French companies, for example, increased transparency in the areas of employee health, remote working, and supply chain resilience (Capron and Quairel 2020; Butollo et al. 2023). During the pandemic, American companies placed greater emphasis on diversity, equality, and community support, using CSR as a tool to strengthen public trust. (Scaliza et al. 2022; Mahoney et al. 2024).

Following the outbreak of the war in Ukraine, V4 companies expanded their CSR activities to address the crisis. These initiatives focused on humanitarian aid, refugee support, and mitigating the conflict's consequences. Firms provided financial assistance, medical support, and shelter, as well as contributing to the Armed Forces of Ukraine and territorial defence (Asemah-Ibrahim, Nwaoboli, and Asemah 2022; Klymanska 2023). Countries with higher climate vulnerability are exposed to a higher risk of geopolitical conflict. Strong ESG preparedness (particularly in social and governance areas) can mitigate or even avert the risk of geopolitical conflict. This reality challenges the re-evaluation of CSR responsibilities at the national level (Alam et al. 2024; Kim, Kwak, and Park 2024). many international companies had scaled back or ceased operations in Russia due to ethical concerns and public pressure, while others sought to balance business and responsibility.

CSR has also helped Ukrainian enterprises build stakeholder trust, improve competitiveness, and strengthen their market presence, including through the development of exit strategies from Russian markets (Evtushenko, Tymohova, and Kurilenko 2022). Social investments by global firms aim to foster human development and improve quality of life, demonstrating CSR's potential to address both regional and global challenges (Honcharenko et al. 2022).

In addition to content, visual rhetoric and message distribution are critical in shaping the meaning and reception of CSR communication. A case study of the French company Total demonstrates how varied visual strategies – such as photographs, videos, and virtual tools – can enhance engagement and stakeholder perception (Andrew and Baker 2020; Lee, Zhao, and Chen 2021).

These visual tools also serve a strategic function in managing legitimacy. According to legitimacy theory, symbolic communication (including visual communication) is used by organisations to project conformity with social norms, especially in times of reputational threat (Seele and Lock 2015). The strategic use of visual elements not only supports impression management but also contributes to the construction and dissemination of CSR performance, ultimately influencing public legitimacy (Chung and Lee 2020).

Despite the growing emphasis on CSR, some companies still use CSR reporting selectively to legitimise their activities, often omitting negative aspects to preserve a positive image (Liu 2022). This selective reporting is particularly common in controversial sectors, where firms may alter the volume and type of disclosures without explanation (Pavlović and Denčić-Mihajlov 2022). While CSR reporting is evolving in the V4, comparability across firms remains problematic (Xu and Woo 2022). Therefore, continuous improvement is needed to meet international standards and stakeholder expectations.

Existing research suggests that there are statistically significant differences in the strength and focus of CSR reporting among Czech, Polish, and Slovak companies. For example, Polish companies are more likely to publish CSR reports than their Slovak counterparts, and CSR development in Poland is generally more dynamic (Hąbek, Sujová, and Čierna 2018; Wegrzynska 2021). Nonetheless, reporting disparities also exist within Poland: Polish subsidiaries of US firms report less extensively than their American parent companies (Cho et al. 2021). In Czechia, CSR communication remains limited in key industries, such as chemicals, with reports tending to focus on economic and environmental aspects while neglecting ethical dimensions (Tetreanova 2018; Vogli and Čano 2023). Although similarities exist across the V4, significant differences in the scope, quality, and thematic orientation of CSR reports are shaped by firm size, industry, and regulatory environments.

Although we did not conduct a detailed survey based on company size, many studies confirm that companies in the “very large” category (> 500 employees) are much better prepared for CSR reporting, particularly in relation to the CSRD and NFRD requirements, which require companies to report on CSR (Baier et al. 2022; KPMG 2022; Deloitte 2023).

Building upon these findings, the present study focuses on the strength of CSR reporting and the types of activities disclosed by V4 companies. It pays particular attention to crisis-related measures and aims to contribute to the understanding of CSR legitimacy in times of instability.

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## Research methodology

The research employed a quantitative approach based on an online questionnaire survey (Roopa and Rani 2012; Chang and Vowles 2013) designed to target diverse aspects of CSR management (Martin 2006; Brace 2018) using Likert scales and multiple-choice options (Maeda 2015). The research forms part of the project “Corporate Social Responsibility in Business Practice of the Visegrad Region” (Visegrad Grant No. 22220149). Although the Visegrad Group comprises four countries, Hungary was not included in the project framework. Consequently, no data were collected from Hungarian companies, and this exclusion is acknowledged as a limitation of the study.

As part of the extensive study, the questionnaire covered various aspects of CSR implementation; however, this paper presents only the section regarding reporting. To ensure question relevance and reduce respondent fatigue, skip-logic and branching features were used (Peytchev et al. 2006). For example, if a company indicated no involvement in a particular activity, related follow-up sections were skipped automatically.

The study aimed for a well-balanced representation of 125 companies from each country, categorised as follows: Extra-Large (500+ employees), Large (250–499), Medium-sized (50–249), Small enterprises (10–49), and Microenterprises (0–9). This structure ensured 25 companies per size category and country, totalling 375 companies. The “extra large” category was included based on thresholds introduced in the EU’s Corporate Sustainability Reporting Directive – CSRD (European Union 2022) and Non-Financial Reporting Directive – NFRD (European Union

2014), which introduce non-financial reporting obligations in the EU primarily for companies with more than 500 employees.

The data collection process lasted from November 2022 to June 2023, preceded by a pilot study, as suggested by Lowe (2019), in November 2021, which involved ten companies per country. The questionnaire was distributed via email and was available on the official project website and social media platforms aimed at business entities, professional organisations, university partners, and business associations. While most companies responded independently, some questionnaires were completed with the assistance of trained interviewers (Bolderston 2012; Goodell, Stage, and Cooke 2016) during structured face-to-face consultations. Due to the diverse distribution channels and indirect invitations, the total number of companies contacted is unknown. Consequently, a precise response rate cannot be calculated (Montgomery, Dennis, and Ganesh 2016).

The study involved only companies officially listed in the commercial registers of Slovakia (SK), Czechia (CZ), and Poland (PL) to ensure data credibility and verification of company status. The initial phase of data collection employed randomised sampling, which was later adjusted to stratified random sampling to address underrepresented size categories in later stages. The final research sample comprised 375 companies equally distributed across three Visegrad countries. Of these, 129 belong to multinational corporations, while 246 are local companies with no affiliation to foreign multinationals. In terms of legal form, the dataset includes 84 joint stock companies, 249 limited liability companies, 10 public companies, 11 limited partnerships, and 21 sole proprietorships. Among the sample, 113 entities were primarily engaged in trade, 137 in services, and 125 in production. Concerning size, the 375 companies were equally distributed with 75 companies across the defined size categories.

The study includes seventeen variables designed to monitor various aspects of CSR reporting among companies in the region. Among them, seven variables represent company characteristics: F1\_Country; F2\_International integration; F3\_Legal Form; F4\_Primary operation; F5\_Size of the company; F6\_Frequency of CSR reporting; F7\_Format of CSR reporting. They were derived from the multiple-choice questions that reflected the structure and classification of the company's profile. Ten variables (V1 to V10) were included to capture both the strength of current CSR reporting practices and the companies' preparedness for mandatory CSR/ESG reporting as outlined in EU directives (NFRD, CSRD): V1\_CSR in general; V2\_Environmental activities; V3\_Social issues; V4\_Economic issues; V5\_Pandemic-related activities; V6\_Conflict in Ukraine-related activities; V7\_Energy crisis-related activities; V8\_Diversity management; V9\_Anti-corruption strategies; V10\_Respect for human rights (Table 1). All of these thematic variables were assessed using a 5-point Likert scale, based on the question: "How strongly does the company report on selected CSR activities?" with the following response options: 1. Fully; 2. Largely; 3. Partially; 4. Briefly; 5. Not at all.



Table 1. Survey questions used in the study

Variable	Question in Questionnaire	Topic	Answer Possibilities
F1_Country	–	Control variable – Geographic context	1. CZ, 2. PL, 3. SK
F2_International integration	–	Control variable – Global integration	1. Part of a multinational company, 2. Local company with no connection to a foreign MNC
F3_Legal Form	–	Control variable – Organisational structure	1. Joint stock company, 2. Limited Liability Company, 3. Public Company, 4. Limited Partnership, 5. Sole Proprietorship
F4_Primary operation	–	Control variable – Sectoral classification	1. Trade, 2. Services, 3. Production
F5_Size of the company	–	Control variable – Organisational size	1. Microenterprise (0–9), 2. Small (10–49), 3. Medium (50–249), 4. Large (250–499), 5. Extra large (500+)
F6_Frequency of CSR reporting	How often does the company publish a CSR report?	CSR reporting practices	1. Regular reporting, 2. Occasional (once/3 yrs), 3. Limited (> 3 yrs), 4. No formal CSR reporting
F7_Format of CSR reporting	In which format does the company publish its CSR report for shareholders?	CSR reporting practices	1. Specialised CSR report, 2. Sustainability report, 3. Annual report, 4. Other (PR etc.), 5. Managerial (non-public)
V1_CSR in general	Does the company report on CSR in general in its CSR report?	CSR disclosure (general)	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V2_Environmental activities	Does the company report on environmental CSR activities in its CSR report?	CSR disclosure – Environmental dimension	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V3_Social issues	Does the company report on social CSR activities in its CSR report?	CSR disclosure – Social dimension	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V4_Economic issues	Does the company report on economic CSR activities in its CSR report?	CSR disclosure – Economic dimension	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V5_Pandemic-related activities	Does the company report on COVID-19 pandemic activities in its CSR report?	CSR disclosure – Health crisis	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V6_Conflict in Ukraine activities	Does the company report on activities related to the conflict in Ukraine in its CSR report?	CSR disclosure – Political crisis	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never

Variable	Question in Questionnaire	Topic	Answer Possibilities
V7_Energy crisis-related activities	Does the company report on energy crisis-related activities in its CSR report?	CSR disclosure – Energy crisis	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V8_Diversity management	Does the company report on diversity management-related activities in its CSR report?	CSR disclosure – diversity management	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V9_Anti-Corruption strategies	Does the company report on anti-corruption strategies-related activities in its CSR report?	CSR disclosure – anti-corruption strategies	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never
V10_Respect for human rights	Does the company report on respect for human rights-related activities in its CSR report?	CSR disclosure – respect for human rights	1. Regularly, 2. Often, 3. Occasionally, 4. Rarely, 5. Never

Source: own study based on the survey.

These variables support hypotheses developed to evaluate country-level differences in CSR reporting:

- H0: There is no statistically significant difference in the extent to which Czech, Polish, and Slovak companies report on specific CSR areas.
- Ha: There is a statistically significant difference in the extent to which Czech, Polish, and Slovak companies report on specific CSR areas.

These basic null (H0) and alternative hypotheses (Ha) served as the foundation for additional derived hypotheses (Ha1–Ha4), which reflect the selected variables:

- Ha1: Companies in the “extra-large” category (> 500 employees) are more engaged in.
- CSR reporting.

This hypothesis reflects EU legal requirements mandating ESG disclosures for companies exceeding the 500-employee threshold (Manes-Rossi et al. 2018; Kozáková et al. 2023).

- Ha2: There are significant national differences in the frequency of CSR reporting (F6), with Slovak and Czech companies reporting more frequently than Polish companies.

This is supported by research highlighting cross-country variations across EU in macroeconomics indicators, CSR maturity and stakeholder pressure (Kozáková et al. 2023; Valaskova and Nagy 2023).

- Ha3: CSR reporting formats vary significantly between monitored countries. Mariappanadar et al. (2022) and Paridhi and Ritika (2024) suggested that format differences are often tied to institutional environments.
- Ha4: Companies are more likely to report CSR activities in response to acute global crises (such as the COVID-19 pandemic, the war in Ukraine, or the energy crisis) than in standard CSR areas.

This hypothesis is supported by empirical findings in crisis-driven CSR behaviour and crisis-response strategies (Stanislawska 2022; Chang, Weng, and Wu 2023; Katsampoxakis et al. 2024).

The analysis was conducted using Jamovi software with a significance threshold of  $p < 0.05$ , indicating the rejection of the null hypothesis ( $H_0$ ) in favour of the alternative hypothesis ( $H_a$ ). The Shapiro–Wilk normality test (Shapiro and Francia 1972) revealed significant deviations from normality across most variables. Given the nature of the responses and non-normal distributions, non-parametric methods were employed. Specifically, the non-parametric Kruskal-Wallis test (Kruskal and Wallis 1952) was used under the assumption of no significant differences across the monitored countries. After identifying statistically significant differences, a post hoc analysis was conducted using the Bonferroni correction method (Weisstein 2004) to account for multiple comparisons.

Despite employing rigorous methodology, certain limitations must be acknowledged. Potential bias stems from the online survey format and self-reported data, which may be influenced by social desirability bias or varied respondent interpretation. Additionally, the exclusion of Hungary – due to its non-inclusion in the umbrella project – means no data was collected from Hungarian companies, limiting generalizability to the entire V4 region. Nonetheless, the study provides valuable insights that should be interpreted with an awareness of these methodological constraints and potential biases.

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## Results

After applying the Kruskal-Wallis Test (Table 2) for independent samples for the variables considered, F6–F7, V1–V10, a probability of  $p$  less than the significance level of 0.05 was obtained for each case, which allowed us to reject the null hypothesis in favour of the alternative hypothesis that there are significant differences between Czechia, Poland and Slovakia on the issue of CSR reporting. Variables F6 and F7 describe differences in frequency (V6) and format (V7) of CSR reporting, and V1–V10 describe differences in how strongly businesses report on individual CSR areas. Pairwise comparisons with Bonferroni correction make it possible to determine between which countries there were significant differences and in which areas these differences are greatest.

For the variable V6 (reporting frequency), the Kruskal-Wallis test (Table 2) yielded a test statistic of 15.706 with significance ( $p$ -value) of less than 0.000. This result strongly suggests that there are significant differences in the frequency of CSR reporting (F6) among the three countries. Therefore, these countries do not share the same median values regarding the frequency of their CSR reporting, implying that country-specific factors might influence these practices.

The pairwise comparisons highlight significant differences in the countries' reporting frequencies (Table 3). A notable variance exists between Poland and its counterparts, with a significant difference between Slovakia and Poland ( $p < 0.000$ , after adjustment) and between Czechia and Poland ( $p = 0.016$ , after adjustment). However, no significant difference exists between

Slovakia and Czechia ( $p = 0.885$ , after adjustment), suggesting similar reporting behaviours in these two countries.

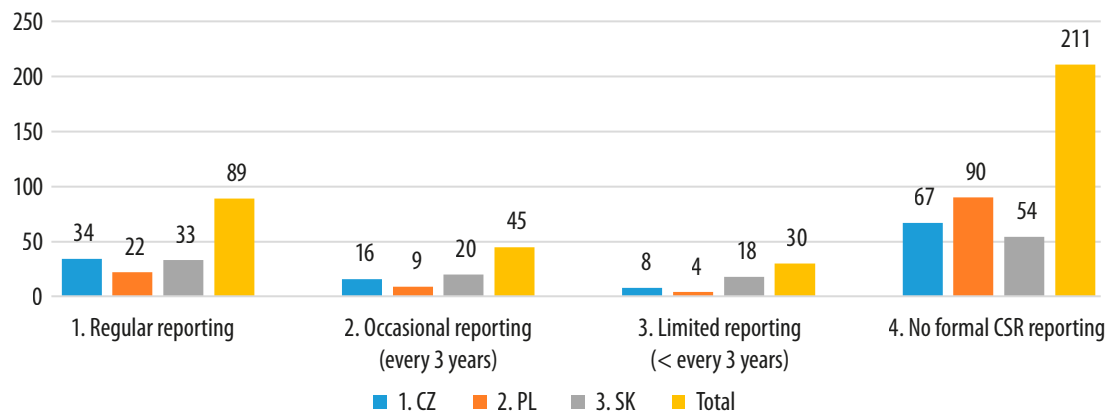
This discrepancy is primarily driven by Polish companies' lower engagement in formal CSR reporting. This divergence could stem from different regulatory environments, corporate cultures, or stakeholder pressures in these countries. Our findings show that 33 Slovak companies and 34 Czech companies engage in regular CSR reporting, while only 22 Polish companies do the same. Even more striking, 90 out of the 125 companies in Poland do not engage in formal CSR reporting at all, compared to 54 in Slovakia and 67 in Czechia (Chart 1). This lag in Poland's CSR engagement, alongside the statistical significance highlighted by the p-values (0.000 for SK–PL and 0.005 for CZ–PL comparisons, after adjustment), suggests a pressing need for Poland to enhance its CSR reporting practices.

**Table 2.** Summary of Kruskal–Wallis Test Results for Independent Samples

	F6	F7	V1	V2	V3	V4	V5	V6	V7	V8	V9	V10
Total N	375	375	375	375	375	375	375	375	375	375	375	375
Test Statistic	15.706 <sup>a</sup>	41.537 <sup>a</sup>	36.702 <sup>a</sup>	39.678 <sup>a</sup>	25.518 <sup>a</sup>	33.808 <sup>a</sup>	21.344 <sup>a</sup>	10.068 <sup>a</sup>	22.728 <sup>a</sup>	22.297 <sup>a</sup>	23.496 <sup>a</sup>	36.937 <sup>a</sup>
Degree of Freedom	2	2	2	2	2	2	2	2	2	2	2	2
Asymptotic Sig (2-sided test)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.007	0.000	0.000	0.000	0.000

<sup>a</sup> The test statistic is adjusted for ties.

Source: own study based on the survey.



**Chart 1.** Differences in frequency of CSR reporting (F6) between countries (number of answers)

Source: own study based on the survey.

These observed differences likely stem from cultural, regulatory, and economic environments across these countries. Our findings align with broader research that emphasises the role of senior management's cultural values and the firm's operations context in shaping CSR investments and actions. Ling (2019) and Tolmie, Lehnert, and Zhao (2020) highlighted how cultural values and stakeholder expectations can significantly influence a firm's CSR activities, suggesting another possible explanation for the observed disparities between the three countries.

Furthermore, Lu and Wang's (2021) findings on how internal corporate governance practices and cultural dimensions impact environmental performance and CSR disclosure underscore the complex interplay of internal and external governance mechanisms with country-specific cultural traits. This complexity is mirrored in our observed differences in CSR reporting frequencies, where country-specific regulatory, cultural, and institutional factors might influence the corporate behaviour in Visegrad countries. Moreover, Sannino et al. (2020) and Khan, Lockhart, and Bathurst (2021) further support the notion that internal drivers, such as family traditions, religion, and cultural dimensions like power distance and uncertainty avoidance, play a crucial role in shaping CSR practices, offering a lens through which to interpret the variance in CSR engagement across different national contexts.

Analysis of the report formats (F7) yielded a test statistic of 41.537 with 2 degrees of freedom and an asymptotic significance (p-value) of less than 0.000, adjusted for correlations. This result strongly suggests that there are significant differences in CSR reporting formats among the three countries. The significance of the test statistic suggests that the countries do not have the same median format values, suggesting that country-specific factors may influence these practices. Pairwise comparisons further clarify these differences: significant differences exist between Slovakia and Poland and between Slovakia and Czechia ( $p < 0.000$ , after adjustment), as well as between Czechia and Poland ( $p = 0.010$ , after adjustment). These results indicate that the CSR reporting formats used by Polish and Czech companies differ significantly from their Slovakian counterparts.

Slovakia stands out for its use of sustainability reports, with 46 companies (37% of its sample) using these reports. Poland is dominated by managerial reports (98 companies, 78%), which are not made publicly available. Czechia exhibits a diverse mix of reporting formats: 21 companies use marketing and PR reports, and 13 include CSR in their annual reports.

The reporting format in Poland suggests a more pragmatic, internally focused approach that prioritises organisational needs over public disclosure of CSR activities. Slovakia is a leader in reporting transparency, which may be due to greater regulatory pressure or cultural emphasis on social responsibility. Broader research (Bhattacharya, Sen, and Korschun 2011) highlights that CSR programs use multiple communication channels – mass media, corporate offline and online channels, as well as interpersonal communications, and formal reports – to engage the public. Thus, our research reveals steady progress in improving the quality of reporting.

Analysis of the ten key CSR topics (V1–V10) revealed significant country-level differences in reporting, with Slovakia most often the leader in reporting on each area. The biggest differences were observed between Slovakia and Czechia and between Slovakia and Poland for reporting of CSR activities in general (V1), environmental activities (V2), social issues (V3), the pandemic (V5), the energy crisis (V7), diversity management (V8), and economic issues (V4).

Further analysis revealed significant differences between Czechia and Poland with regard to the reporting of CSR activities related to the conflict in Ukraine (V6). Most Polish companies reported no activities related to conflict (90), followed by Czechia (74) and Slovakia (58). However, Poland also had the highest number of complete reports (9), though this was not important for the overall evaluation.



Overall, Slovakia shows a clear advantage in CSR reporting, especially in the environmental (V2), social (V3) and diversity management (V8) areas. Poland shows a much lower level of engagement, suggesting a lack of a strategic approach to these topics. Czechia ranks between the two countries, showing moderate engagement, which may be due to cultural differences, stakeholder pressures, and internal corporate practices.

Post hoc tests with the Bonferroni correction (Table 3) confirm significant differences between the countries:

- Slovakia vs. Poland: The largest differences are observed in reporting CSR in general (V1), environmental activities (V2) and economic issues (V4).
- Czechia vs. Poland: The differences are smaller, but still significant, especially in reporting frequency (F6).
- Slovakia vs. Czechia: Some differences are less pronounced, such as on social issues reporting (V3).

The results show that Slovakia consistently stands out as a leader in the region, while Poland lags behind, highlighting the need for measures to support companies' commitment to CSR activities.

**Table 3.** Pairwise Comparisons using the Bonferroni correction

Pairwise Comparisons	Sample 1 – Sample 2	Test Statistic	Std. Error	Std. Test Statistic	Sig	Adj. Sig a
F1_Country*F6	3. SK – 1. CZ	12.896	12.312	1.047	0.295	0.885
	3. SK – 2. PL	47.200	12.312	3.834	0.000	0.000
	1. CZ – 2. PL	– 34.304	12.312	– 2.786	0.005	0.016
F1_Country*F7	3. SK – 1. CZ	46.604	12.192	3.823	0.000	0.000
	3. SK – 2. PL	78.088	12.192	6.405	0.000	0.000
	1. CZ – 2. PL	– 31.484	12.192	– 2.582	0.010	0.029
F1_Country*V1	3. SK – 1. CZ	50.468	12.659	3.987	0.000	0.000
	3. SK – 2. PL	75.244	12.659	5.944	0.000	0.000
	1. CZ – 2. PL	– 24.776	12.659	– 1.957	0.050	0.151
F1_Country*V2	3. SK – 1. CZ	55.892	12.615	4.431	0.000	0.000
	3. SK – 2. PL	76.864	12.615	6.093	0.000	0.000
	1. CZ – 2. PL	– 20.972	12.615	– 1.662	0.096	0.289
F1_Country*V3	3. SK – 1. CZ	35.648	12.656	2.817	0.005	0.015
	3. SK – 2. PL	63.784	12.656	5.040	0.000	0.000
	1. CZ – 2. PL	– 28.136	12.656	– 2.223	0.026	0.079
F1_Country*V4	3. SK – 1. CZ	40.068	12.612	3.177	0.001	0.004
	3. SK – 2. PL	73.224	12.612	5.806	0.000	0.000
	1. CZ – 2. PL	– 33.156	12.612	– 2.629	0.009	0.026

Pairwise Comparisons	Sample 1 – Sample 2	Test Statistic	Std. Error	Std. Test Statistic	Sig	Adj. Sig <sup>a</sup>
F1_Country*V5	3. SK – 1. CZ	36.972	12.456	2.968	0.003	0.009
	3. SK – 2. PL	56.676	12.456	4.550	0.000	0.000
	1. CZ – 2. PL	– 19.704	12.456	– 1.582	0.114	0.341
F1_Country*V6	3. SK – 1. CZ	19.52	12.164	1.605	0.109	0.326
	3. SK – 2. PL	38.596	12.164	3.173	0.002	0.005
	1. CZ – 2. PL	– 19.076	12.164	– 1.568	0.117	0.35
F1_Country*V7	3. SK – 1. CZ	31.652	12.339	2.565	0.010	0.031
	3. SK – 2. PL	58.768	12.339	4.763	0.000	0.000
	1. CZ – 2. PL	– 27.116	12.339	– 2.198	0.028	0.084
F1_Country*V8	3. SK – 1. CZ	36.988	12.268	3.015	0.003	0.008
	3. SK – 2. PL	57.104	12.268	4.655	0.000	0.000
	1. CZ – 2. PL	– 20.116	12.268	– 1.640	0.101	0.303
F1_Country*V9	3. SK – 1. CZ	34.556	12.210	2.830	0.005	0.014
	3. SK – 2. PL	58.888	12.210	4.823	0.000	0.000
	1. CZ – 2. PL	– 24.332	12.210	– 1.993	0.046	0.139
F1_Country*V10	3. SK – 1. CZ	48.444	12.539	3.863	0.000	0.000
	3. SK – 2. PL	75.168	12.539	5.995	0.000	0.000
	1. CZ – 2. PL	– 26.724	12.539	– 2.131	0.033	0.099

Each row tests the null hypothesis that the distributions of Sample 1 and Sample 2 are the same.

Asymptotic significances (2-sided tests) are displayed. The significance level is 0.05.

<sup>a</sup> Significance values have been adjusted using the Bonferroni correction for multiple tests.

Source: own study based on the survey.

The analysis confirmed significant differences (Adj. Sig. < 0.05) present in many comparisons, especially for variables F6, F7, V1, V2, V3, V4, V5, V7, V8, V9, and V10. For V6 and some other variables, the differences are not significant (Adj. Sig. > 0.05), suggesting a more homogeneous approach to CSR in these categories, thus addressing RQ1.

Regarding RQ2, the analysis confirms that Slovakia and Czechia differ significantly from Poland in most variables, with Poland showing the lowest commitment to CSR reporting. The largest deviations are found in variables F6 (frequency of CSR reporting) and F7 (reporting format), where Poland significantly deviates from the other countries. Overall, the analysis of CSR reporting in Czechia, Poland and Slovakia revealed significant differences, underscoring the need for further development of CSR practices, especially in Poland, to increase transparency and commitment to corporate responsibility.

## Discussion

The findings of this study highlight significant differences in CSR reporting practices among companies in Czechia, Poland, and Slovakia, emphasising the influence of country-specific factors. Slovak companies appear to engage more consistently in CSR reporting, particularly in sustainability, compared to their Polish counterparts, who show a higher tendency toward minimal or no formal CSR disclosure. This suggests that Slovak firms may experience greater regulatory or stakeholder pressure or have a more developed internal culture of CSR.

These results extend Kozáková, Urbánová, and Skypalova (2024) research on CSR in Slovakia and Czechia, confirming differences in their approaches. They also confirm the outcomes of Bluhm and Trappman (2015), Vveinhardt and Sroka (2020) and Boesso, Fryzel, and Ghitti (2023), who identified a different approach in Poland compared to other countries. The relatively low level of CSR reporting in Poland, as identified in this study, can be partially explained by the enduring institutional and cultural effects from the communist period, which continue to shape current organisational practices. As Albu et al. (2021) note, historical imprints play a significant role in the development of social and environmental reporting in post-communist contexts, confirming the importance of historical conditions for current corporate activities. Interestingly, the study also reveals a gap in regular CSR reporting in Poland, which could be attributed to varying national regulations or the maturity of CSR integration in business operations. Such a gap, which is not unique to Poland, was previously noted by Matuszak and Róžańska (2017).

The use of non-financial reporting standards like GRI and ISO 26000 is more prevalent among larger companies, reflecting a global trend of multinational corporations leading in CSR practices (Manes-Rossi et al. 2018; Krasodomska, Michalak, and Świetla 2020). The type and quality of reports presented are also crucial for corporate development, as only substantive reports can serve as effective corporate communication tools and a key factor in decision-making by companies and stakeholders (Freundlieb, Gräuler, and Teuteberg 2014; Hąbek and Brodny 2017).

The research also highlights the role of crises – such as the COVID-19 pandemic, the conflict in Ukraine and the energy crisis – in shaping CSR. Companies increasingly view CSR not just as a marketing tool, but as a critical component of resilience and risk management. The link between CSR and crisis management is evident in the academic literature, especially after 2019, when the COVID-19 pandemic overlapped with the war in Ukraine and the energy crisis (Pündrich, Delgado, and Barin-Cruz 2021; Ursic and Cestar 2022; Chang, Weng, and Wu 2023). The practice of CSR reporting and transparency is becoming more widespread, helping companies to effectively communicate their social and environmental impacts with stakeholders. National governments play an important role in this process, having recognised the importance of CSR and implemented policies and frameworks to promote responsible business practices (Kozáková et al. 2023).

Overall, the study contributes valuable insights into how cultural, regulatory, and economic factors shape CSR practices in the Visegrad region, offering policy implications for harmonising and strengthening CSR frameworks. The findings also suggest that Slovakia's CSR reporting

practices on anti-corruption and human rights are more developed than those of its Visegrad counterparts. This discrepancy can be attributed to:

- The Regulatory Environment: Slovakia has introduced stronger anti-corruption policies in recent years, leading to increased corporate disclosure (Ghazwani et al. 2024).
- Stakeholder Pressure: Higher investor and consumer demand for ethical governance in Slovakia may contribute to enhanced reporting (Freeman, Harrison, and Zyglidopoulos 2018).
- Corporate Culture: Slovak firms may have more integrated sustainability policies, whereas Czech and Polish companies still lag in formalising CSR transparency (Matten and Moon 2008).

These findings align with previous research suggesting that regulatory pressure and corporate governance reforms drive CSR reporting disparities (Ioannou and Serafeim 2017).

The study's large representative sample of 375 companies from the three Visegrad Group countries offers opportunities for further research and recommendations for business owners and decision-makers. This study is all the more valuable because smaller companies, which are not obliged to disclose their CSR activities, were included through direct contact, allowing us to obtain information about their CSR activities. Many business owners did not identify their previous CSR activities as related to CSR. Hąbek (2019) notes that prior studies based on publicly available reports are limited. Conversely, other researchers have conducted survey studies on CSR and social, legal, and corporate governance issues (Hudáková et al. 2024; Zvaríková et al. 2024), making this study's comparative approach especially valuable for understanding the need for CSR activities.

In summary, a unique form of CSR can be identified in post-communist economies (Mazurkiewicz, Crown, and Bartelli 2005; Lewicka-Strzalecka 2006; Koleva et al. 2010; Caratas 2023). Researchers point to two paths of CSR adoption in these countries: endogenous and exogenous. As Stoian and Zahara (2012) explain, CSR development in post-communist countries is based on both internal elements resulting from the experiences of employees living in socialist countries and the influence of Western corporations. As a result, a hybrid model of CSR has emerged in the region, which is a synthesis of endogenous social values and exogenous market practices

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## Conclusions

The survey results reveal that companies in the Visegrad countries are most engaged in reporting on environmental activities (V2), social issues (V3), the COVID-19 pandemic (V5), the energy crisis (V7), diversity management (V8) and economic issues (V4), addressing the first research question (RQ1). The high involvement may be due to several key factors: (1) increasingly stringent EU regulations such as the CSRD and the EU Taxonomy, which oblige companies to report transparently on their ESG activities (European Union 2022); (2) the COVID-19 pandemic and the energy crisis have particularly affected the region's economies, increasing the need for risk reporting and adaptation measures (PwC 2022); (3) rising social and investor

expectations in terms of social responsibility and diversity are driving companies to disclose information in these areas (KPMG 2022). Economic aspects remain important due to their strategic importance for the stability and growth of companies in the region (OECD 2020).

However, answering the second research question (RQ2) on country-level differences, the results show that Slovakia leads in reporting on these CSR topics, with companies there demonstrating consistently higher engagement compared to Czechia or Poland. This suggests that Slovak companies are more socially conscious, responsible, and effective in implementing EU regulations.

While Czech and Polish companies also engage in the CSR areas analysed, their involvement is significantly lower than that of Slovak entities. Poland, in particular, shows the greatest need to formalise CSR activities. Companies in Poland are less engaged in formal CSR reporting compared to Czechia and Slovakia, which may be due to differences in regulations, social awareness, or business priorities. The relatively lower level of reporting in Czechia and especially Poland may be due to less regulatory pressure or limited adaptation to European ESG reporting standards. However, the increasing CSR expectations of stakeholders, including investors and customers, may have an impact.

Thus, the research confirmed that there is a statistically significant difference in how intensely Czech, Polish, and Slovak companies report each CSR area, leading to rejection of the null hypothesis (H0) in favour of the alternative (Ha).

The results indicate that socially responsible initiatives undertaken by companies have helped mitigate global crises. Examples of implementing good business practices and engaging in CSR policies in the three Visegrad countries were identified.

Although we did not conduct detailed research by company size, many studies confirm that “very large” companies (> 500 employees) are much better prepared for CSR reporting, especially in the context of CSRD and NFRD requirements (confirming Ha1). In addition, hypotheses Ha2, Ha3 and Ha4 are supported: Slovak and Czech companies report CSR activities more frequently than Polish companies (Ha2); reporting formats differ noticeably between countries due to institutional and regulatory differences (Ha3); and companies are more likely to intensify CSR reporting in response to major crises, such as COVID-19, the war in Ukraine, and the energy crisis (Ha4).

Although examples of good CSR practices have been identified, the available data do not conclusively prove their direct impact on mitigating the effects of the COVID-19 pandemic, the energy crisis, or the war in Ukraine. By examining the level and quality of CSR reporting over this timeframe – and considering the evolving legal framework, such as the implementation of the CSRD and changing stakeholder expectations – future research could better capture whether the observed changes are permanent or merely reactive and temporary.

In Central and Eastern European countries, the legacy of centrally planned systems has had a lasting impact on the development of social capital, institutional trust and state-business relations. The post-communist legacy is also associated with a lower culture of transparency



and less stakeholder engagement, which slows the deeper integration of CSR into business models. Therefore, future research should consider the impact of local social norms, historical memory, and systemic transformation on CSR implementation.

From a practical perspective, the research points to the need for stronger public policies, particularly in Poland and Czechia, to encourage more comprehensive and formalised CSR reporting. Policymakers should consider introducing more precise guidelines, support systems, and appropriate incentives, especially for small and medium-sized enterprises, which currently face barriers to implementing and reporting CSR activities. It is also necessary to develop corporate governance practices to systematically integrate CSR into corporate strategy.

It would be worthwhile to supplement future research with in-depth sector studies, as the degree of CSR implementation and reporting can vary widely from industry to industry. Sector studies would identify specific barriers and good practices for particular segments of the economy.

Finally, our findings offer valuable insights for various actors, both in the public and private sectors. They will be useful for:

- Companies, by allowing them to compare their ESG practices with companies from the region, adjust to regulations, and manage risk;
- Decision-makers, international organisations, and investors, by informing development strategies, public policy creation, investment strategies, and investment risk assessment;
- Consumers and non-governmental organisations, by enabling them to monitor regulations, launch advocacy and information campaigns, and build awareness;
- The scientific community and educators, by serving as a foundation for further research, deeper regional analysis, and the development of educational programs.

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## Zaangażowanie przedsiębiorstw z Czech, Polski i Słowacji w raportowanie działań CSR w czasie kryzysów

Celem artykułu jest analiza wybranych zagadnień poruszanych w raportach dotyczących społecznej odpowiedzialności biznesu (CSR) przedsiębiorstw z trzech wybranych krajów Grupy Wyszehradzkiej – Czech, Polski i Słowacji. Badanie koncentruje się na ocenie znaczenia, jakie przedsiębiorstwa przywiązują do omawianych tematów, oraz stopnia, w jakim uwzględniają je w swoich raportach CSR w odniesieniu do interesariuszy. Badanie ma charakter ilościowy i wykorzystuje kwestionariusz internetowy do zbadania sprawozdawczości CSR w krajach Grupy Wyszehradzkiej, przy próbie obejmującej 375 przedsiębiorstw. Do analizy danych dotyczących sprawozdawczości CSR w przedsiębiorstwach różnej wielkości i z różnych sektorów stosuje się narzędzia statystyczne, takie jak test normalności Shapiro–Wilka, test Kruskala-Wallisa i test *post hoc* Bonferroniego. Pomimo potencjalnych ograniczeń metodologicznych i stroniczości badanie wskazuje na różnice w praktykach sprawozdawczości CSR wśród przedsiębiorstw z Czech, Polski i Słowacji. Liderem w zakresie sprawozdawczości CSR w regionie jest Słowacja, która może służyć za przykład dobrych praktyk w tym zakresie. Czechy wykazują umiarkowane zaangażowanie w działania związane ze sprawozdawczością CSR, podczas gdy firmy w Polsce są najmniej zaangażowane w formalną sprawozdawczość CSR. Rozbieżności te wynikają z różnic w przepisach, poziomie świadomości społecznej i priorytetach biznesowych. Wyniki badania mogą być cenne dla naukowców, menedżerów i decydentów politycznych przy opracowywaniu narzędzi wspierających firmy we wprowadzaniu nowych standardów sprawozdawczości i dostarczaniu informacji o działaniach podejmowanych w czasie kryzysu. Nowością w artykule jest analiza – na poziomie przedsiębiorstw – rodzaju działań CSR wybranych firm z krajów Grupy Wyszehradzkiej z perspektywy podjętych przez nie działań antykryzysowych. Badanie to wypełnia lukę w literaturze i stanowi podstawę do dyskusji na temat zasadności działań społecznie odpowiedzialnych w kontekście wykraczającym poza pojedynczy kryzys.

**Słowa kluczowe:** Corporate Social Responsibility, społeczna odpowiedzialność biznesu, raportowanie CSR, działania CSR, przedsiębiorstwa państw Grupy Wyszehradzkiej, zrównoważony rozwój