

The benefits of corporate social responsibility introduction in small and medium-sized enterprises: a systematic review of the literature

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Abstract

Corporate social responsibility is considered as an important part of entrepreneur's strategic behaviour. Its purpose is not only to achieve and maintain the good economic results, but at the same time also effort to do well to the environmental and social impact of business on the society. The systematic review of the literature was used to compare attitude of domestic and foreign SMEs and to identify the benefits of CSR implementation in business practice. The research findings point to the fact that the Czech SMEs do not realize enough the benefits of CSR introduction for their business.

Introduction

Corporate social responsibility (CSR) is a fairly broad term that includes a variety of activities, which can be divided into specific areas. As the founder of the CSR concept, which first appeared in the 1950s, is considered (Bowen 1953), which stressed the idea that large companies are a kind of power centres whose decisions and activities affect people's lives in different ways. According to (Bowen 1953), therefore, seems to be reasonable the expectation that managers of these companies should assume some kind of responsibility on the matter. According to (Carroll 1979) CSR access of the business entity includes economic, legal, ethical and voluntary expectations, which the society has to the organization at the moment. The CSR can be viewed according to (Jenkins 2009) in terms how entrepreneurs manage their business processes in order to achieve the overall positive impact on the society. Evropská komise (2001) defines CSR as the voluntary integration of social and environmental concerns "*companies integrate social and environmental*

concerns in their business operations and in their interaction with their stakeholders on a voluntary basis". According to Kotler and Lee (2005) can be CSR characterized as an entrepreneur's commitment adopted in order to improve the well-being of society through discretionary business practices and the benefits of enterprise resource. It can be a form of voluntary entrepreneur's commitment to behave ethically, to contribute to social development and efforts to constantly improvement of the society's quality life from many diverse aspects. Business Leaders Forum (2012: 2) defines corporate social responsibility as "*a voluntary commitment of companies to behave responsibly in the context of its operation to the environment and the society in which they operate*".

CSR is in accordance with (Evropská komise 2015) about continuous improvement and should be seen as part of the modern model of business excellence, in particular for SMEs. Also the members of the so-called Big Four are engaged in the issue of CSR. PwC (2015) stresses that they would like to be a part of the global conversation and movement towards responsible business practices and

they support creation of the positive change in the world. PwC therefore focuses on four key areas, where they see the possibility to make relevant and significant contributions. These areas include: Responsible business, Diversity and inclusion, Community engagement, and Environmental stewardship. KPMG Czech Republic (2015) stress that the CSR is a part of they corporate culture and values of the company, and therefore tries to act ethically and transparently, and to minimize the impact of its business on the environment. EY (2015) points to the fact that the role of business is changing. A combination of factors involving the relationship between development and emerging economies, global institutions and nation states and public and private sectors must according to EY (2015) leads a greater understanding of the connection and interdependence between business and society. According to Lepoutre and Heene (2006) during the last few decades, business entities, regardless on their size or sector have confirm the increasing pressure on fulfilling CSR imperatives and principles. Also Business Leaders Forum (2012) points to the fact that in recent years the importance of CSR is growing.

CSR has been integrated into corporate strategies and approaches of large companies in the last decades. Nowadays, it more often arises the question, how the issue of CSR apply and how to incorporate it into the SME's business strategies. Reverte (2015) remind the importance of SMEs, which is generally well known. Namely SMEs represent more than 99% of businesses in Europe and nine out of 10 SMEs are micro-enterprises. SMEs also participate in the employment in the private sector, which employs two out of three employees, and they create more than half of the total value added created by businesses in the EU. Therefore, the shifting of larger share on the long-term sustainability and social responsibility on business activities of SMEs should be for the European society potentially quite beneficial. The part of the authors (Russo and Tencati 2009; Preuss and Perschke 2010) stresses SMEs can't be taken as a small version of the large companies. These business entities have their unmistakable specifics, which may be in terms of CSR introduction into corporate strategy a considerable advantage, but also an insurmountable obstacle. Evropská komise (2015) emphasize that CSR can create real advantages for SMEs. At the same time (Evropská komise 2015) stress CSR is not a short-cut to business success, but an investment that can pay off in the longer term.

Pressure on the businesses to accept responsibility for its business is significantly increasing in recent years. The CSR concept is already largely implemented in large companies, but in the case of SMEs there has not been given due attention. The authors dealing with the issue of CSR for SMEs frequently focus on two important aspects: benefits of CSR introduction in SMEs and the obstacles of CSR introduction in SMEs. The paper investigates both aspects and compares them in terms of the Czech Republic and the situation abroad. Our research questions were:

- Why is the CSR introduction in SMEs important and so strongly supported by the EU?
- How different are the benefits of CSR introduction in SMEs in the Czech Republic and abroad?
- Can CSR introduction obtain competitive advantage for the Czech SMEs?

The main problem remains that SMEs do not realize the importance of CSR and the benefits of the inclusion of CSR principles for their business and at the same time fear a whole series of related barriers. Maybe it is just the fear of the obstacles of CSR introduction in business practice that SMEs in the Czech Republic hinder to take advantage of CSR introduction and gain competitive advantages. As stated by Asociace společenské odpovědnosti (2016) is currently being developed a pressure on SMEs to change their business models in order to make their activities more suitable for social needs, to open the way to new markets and to grow and be successful.

On the basis of a systematic review of the literature, whose aim was to identify the main benefits of the CSR introduction into corporate practices of SMEs, was created a summary of the approaches the authors from the Czech Republic and from abroad. Found results are also analysed and discussed from many aspects.

1. Theoretical approach to CSR and its advantages for SMEs

The CSR concept appeared in the 50 years of 20th century. CSR represents the optimal way for the companies' management, how to set up relationship with their partners, which would lead to the improvement of companies' reputation and credibility. The CSR can be viewed according to Jenkins (2009) in terms how entrepreneurs manage their business processes in order to achieve the overall positive impact on the society. The issue of CSR is important in a global context, not only in the European Union. Even though it is appropriate to point out to the approach of the (Evropská komise 2001), which in the publication *GREEN PAPER – Promoting a European Framework of Corporate Social Responsibility* said that the most of CSR definition can be characterized as a concept, whereby companies integrate social and environmental concerns in their business activities. Evropská komise (2001: 6–7) also stresses CSR does not mean that companies “only” fulfil the legal expectations, but in different ways are also active beyond their duties. It means they invest in human capital, to the environment and to the relations with their stakeholders. CSR is reflected in environmental, social, economic, stakeholders, and voluntary dimensions. The issue of CSR has become an important topic, which is often discussed in the EU. CSR is regarded as a concept, by which companies integrate social and environmental concerns in their business activities with stakeholder interaction on a voluntary basis.

Generally, CSR can be described as the entrepreneur's responsibility in relation to the impact of his/her business on the society. According to Lepoutre and Heene (2006) during the last few decades business entities, regardless on their size or sector have confirms the increasing pressure on fulfilling CSR imperatives and principles. CSR is a fairly broad term that includes a wide range of activities, which can be divided in the certain areas.

The part of authors (Pavlík et al. 2010; Abramuszkinová Pavlíková and Basovníková 2014) use dividing CSR activities into three core areas, namely in the area of economic, social and environmental. According to Pavlík et al. (2010: 25) these areas correspond to the "triple-bottom-line", which include: *Profit* (economic area), *People* (social area) and *Planet* (environmental area). According to Pavláková Dočekalová et al. (2015) the triple-bottom-line represents the original concept of sustainable development. As reported by Abramuszkinová Pavlíková and Basovníková (2014) the issue of CSR is developed in many European countries and the European Commission targets to the support of national CSR strategy. CSR activities can be targeted f. e. the charity, care about the employees, the environmental area or on the transparency of the entrepreneur's economic activities. According to Preuss and Perschke (2010) it is not possible to take SMEs as a smaller version of the large companies, and therefore, in the framework of the realized research provided a comparison of the basic characteristics and influencing factors of CSR in large companies and SMEs.

Jenkins (2006) states the CSR is traditionally the domain of private sector and it is necessary to recognize the increasing importance of the SME's sector in the context of their social and environmental impact. The impact is exemplified by the increasing number of initiatives for the involvement SMEs to CSR agenda. Jenkins (2006) points to the fact that the issue of CSR is currently quite carefully examined for large companies, but in the case of SMEs has not received sufficient attention. The author therefore realized a research in the UK, which the main attention was targeted on the issue of CSR in SMEs. The aim of the research was to improve the understanding the limiting factors and opportunities for CSR in SMEs and to identify the basic characteristics in the cooperating companies. The main attention of the research was focused on CSR terminology, the nature of CSR activities in SMEs, incentives and benefits contained in the CSR for SMES and to identification of challenges these businesses have to face. The results of the study demonstrate the specific goals and principles necessary to support the extension of the CSR in SMEs. Jenkins (2006) points out that some benefits of the CSR introduction for SMEs are quantifiable, however, most are called "soft" or "intangible" benefits either because they are unmeasurable. The author further states that soft benefits have greater importance for SMEs. According to Jenkins (2006) the main advantages of CSR belongs: improved image and reputation, improved trust and understanding, larger and more prominent profile, better market position, more business, increased employee mo-

tivation, increased attractiveness to potential recruits, cost savings and increased efficiency, risk management and last but not least also the benefits company culture. Jenkins (2006) also defines the four steps, which must be able the champions from SMEs in the CSR field apply internally and externally. There belongs: developing an understanding of CSR and translating this into business principles; targeting CSR activities appropriately; overcoming challenges and business benefits.

Moyeen and Courvisanos (2012) state understanding of CSR is significant primarily for the sustainable development of the company, which is focused mainly on the research of the normative arguments for the needs of large companies. In the framework of the issue no one pay any attention to the role of SMEs, nor what CSR activities these companies primary carry out. Authors focused their attention on the testing of precondition SMEs can create CSR strategies oriented to the local community. SMEs operate in these communities and aware significantly more their social and environmental problems in comparison with their large counterparts. On the basis of this precondition, the authors tested the fact on the specific regional cities in Australia. The results show the gap between normative CSR proposals and the current CSR activities of SMEs in local communities. Based on the results, Moyeen and Courvisanos (2012) emphasize the success of adoption CSR agenda in regional small business shows to be limited and highly conditional. Lack of time and resources, together with the unclear ways of acquiring CSR's approach for small entrepreneurs emerges as the main obstacles for adoption of CSR activities. Campopiano et al. (2012) focused their attention of their research on the issue of CSR in SMEs. They distinguished family and non-family SMEs. The conclusions of the research, which involved 19 SMEs (12 family and 7 non-family SMEs), show that general awareness about the CSR concept is rather dismal. SMEs do not report about their CSR initiatives, but they participate in social activities, most often those that are closely linked to their closest stakeholders. The results indicated that family businesses are focused especially on the support of their employees and they are involved in activities related to the local community (e.g. support of sports clubs, churches, or local associations). The conclusions of the research also highlighted the fact SMEs do not know the official CSR definition, which demonstrates this issue is not quite common for them. The achieved results did not reveal significant differences between the family and non-family companies in relation of the use CSR concept. As the most important from the good practices the respondents evaluate mainly the activities oriented to their employees. The strong involvement of the respondents also applies to the question of activities related to the reduction of energy consumption, pollution of water resources and the reduction of quantity of packaging materials. Research findings show, despite the fact that SMEs usually do not report about their CSR activities, so it is actually implemented in their business practice. Further Lefebvre and Lefebvre (2012) focused

their research on the issue of CSR integration at the start-up entrepreneurs with the aim to increase the level of the company's ability to identify new opportunities. According to the authors, just the introduction of CSR principles and practices is a key for the identification of these opportunities, it may serve strengthen the social legitimacy and achieve competitive advantage.

Vázquez-Carrasco and López-Pérez (2013) focused their research on CSR in relation to the barriers and the potential impact of its introduction for SMEs. On the basis of the extensive literature search authors point out the main advantages of CSR introduction in SMEs. These benefits include: attracting qualified employees and improving employer-employee relations, encouraging innovative action and increasing the chances of finding growth opportunities, improving supplier-client relations and providing access to certain markets, enhancing brand image and positioning, facilitating differentiation and increasing visibility and aiding in long-term cost reduction. In general it is possible to say that satisfaction, self-realisation and motivation stay, *inter alia*, for the benefits of CSR introduction in SMEs. Although there are indisputable economic and commercial opportunities that should SMEs use more in the future. The authors emphasize the most of the researches oriented on the issue of CSR were focused on larger sizes enterprises, while SMEs received so far only a limited amount of attention. According to Von Weltzien and Shankar (2011) should be CSR in the context of SMEs, seen as a factor that creates value, and regardless of whether the motivation of entrepreneurs is selfless or not. In any case, the CSR should consider in relation to the new possibilities for the company than only in connection with the costs associated with CSR introduction. Baumann-Pauly et al. (2013) provided a qualitative study focusing on the CSR issue and its use in Swiss MNCs and SMEs. The findings show smaller companies may not necessarily less advance in organizing CSR than large firms. Authors assumed small businesses have several organizational characteristic that are favourable for promoting the internal implementation of CSR-related practices in core business functions, but constrain external communication and reporting about CSR. In contrast with above mentioned fact, large firms possess several characteristics that are favourable for promoting external communication and reporting about CSR, but at the same time constrain internal implementation. Research findings point to the fact that general assumptions never exactly express the attitude of small and large companies to CSR. Authors emphasize the CSR introduction do not have a direct correlation with the size of the company. The size of the company is not possible to use for determination of access to the CSR introduction in business. It shows that considerably affects the range of organizational characteristics, which some of them is more or less favourable for the CSR introduction.

Coppa and Sriramesh (2013) call attention to the fact that the most scholarly discussions dealing with CSR is oriented only on large companies even though SMEs con-

stitute the bulk of businesses in many countries all over the world. Authors decided to explore the CSR among SMEs. Part of the research was to identify practice CSR in SMEs as a strategic function, who the main stakeholders were for their CSR activities, the drivers of CSR, and the motivations to engage in CSR. Data were collected from: a survey of executives of a sample of 105 SMEs, qualitative in-depth interviews of the owner-managers of five SMEs and elite interviews with opinion leaders. The findings of the research showed respondents in the context of CSR activities mainly focus on their employees, which they consider as the most important stakeholders, while customers, suppliers, and business partners are trailed far behind. Reverte (2015) outlines the latest development in sustainability reporting in Spain, one of the leading countries of the world in this field. Author makes special emphasis on the recent governmental initiatives called "Spanish strategy on companies' corporate social responsibility practices 2014–2020", which are aimed at extending CSR practices not only in listed companies and state-owned enterprises but also to the rest of companies (including SMEs) and the Public Administrations. However, there are currently various barriers preventing SMEs from engaging with CSR such as the lack of understanding of CSR, the perception of costs of implementing CSR and the lack of training or resources to implement CSR. As a matter of fact, some of the international sustainability guidelines and some national legislative reporting requirements are not applied to SMEs. Author emphasizes some EU Member States have begun to incentive CSR among SMEs by setting the framework for SME self-assessment alongside international standards. For instance, the Italian government introduced simplified ISO 26000 Guidelines for SMEs, while Finland introduced a CSR self-assessment tool. Other governments set up a reporting framework for SMEs by carrying out a Responsible Business Assessment (Latvia) or a survey of SMEs CSR performance using the "CSR thermometer" (Netherlands).

The issue of CSR in the Czech Republic is devoted a number of authors (Holátová 2007; Prskavcová et al. 2007; Pavlík et al. 2010; Srpová et al. 2012; Adámek 2013). Národní informační portal o CSR (2015) states the national CSR gestor in the Czech Republic is Ministry of Industry and Trade from 2013. In addition to the Ministry of Industry and Trade is another important organization that ensures the promotion and coordination of activities in the CSR area, the National Quality Policy of the Czech Republic, but also a number of non-governmental organisations such as Association of social responsibility, Business Leaders Forum, Byznys pro společnost, Czech business council for sustainable development and national network of the Global Compact Network Czech Republic etc.

Prskavcová et al. (2007) stress the CSR in the Czech Republic does not have too long history, mainly for historical reasons. Authors point to the fact that in times of communism it can be used in this context described rather only like a company social policy, which basically meant

the concept of access to the company's employees. If the attention will be focused on the beginning of the last century, it is possible to note, that in connection with the CSR concept (respectively with its principles), it is often associated with the name of Tomáš Baťa and his well-thought-out way of management. In connection of the CSR implementation in SMEs, it is necessary to mention the research of Šebestová et al. (2007), which showed, SMEs in the Czech Republic strongly affect society and allow the economic development of the region in which operate. The conclusions of this research also revealed SMEs are very closely linked with the region in which they realize their business.

Holátová (2007: 82) states that the CSR is a concept whereby companies openly admit to co-responsibility for the status and operation of the company, which is based on the assumption that no company does work only in its economic relations, but also affects its surroundings (a community, the social situation to its employees etc.), and there is calculated with the fact that stakeholders (persons somehow involved or influenced in/by the company's activities) affect the company's success. The main benefit of the CSR introduction by Holátová (2007: 84) lies mainly in the following areas: the rather attraction for investors, greater transparency, enhancing trust, long-term sustainability of the company, increased loyalty and productivity of employees, reduced the risk of boycotts and strikes, the ability to attract and retain quality employees, building a reputation and the support of strong position on the market, differentiation from the competition, the greater potential for resolution of consumer brands, creating a background for a smooth and successful commercial operation, reduction the costs of risk management, building political capital (improving the position for the current and future negotiations), dialogue and the building relationship of trust with the surroundings and the resulting mutual understanding, direct financial savings associated with environmental practice. The author also puts emphasis on the involvement of SMEs operating in the Member States of the European Union into the concept of CSR. At the same time points to the fact, that SMEs are afraid to introduce the CSR concept into their business activities. It is in particular for the following reasons: the fear of cost growth, lack of time and the necessary human resources, the lack of internal motivation, fear of an increase in bureaucracy, lack of knowledge about the issue of CSR, etc. But at the same time the author stress that involvement of CSR activities in SMEs is necessary for many reasons, and in the future it is necessary to greatly expand CSR in the sector of SMEs. According to Pavlík et al. (2010) is possible to characterize the current state of CSR in SMEs as follows: low awareness about the extent of the CSR area; non-systematic access of companies to this overall concept; CSR policy is included in the companies, but it is rather towards "inside" (i.e. on the education and social benefits for employees); the enterprises are mainly focus on ethics and activities in the field of environmental

protection and the donation; lack of support and the CSR application by the public sector; low information about CSR issues in medias including possible benefits for organisations dealing with CSR (insufficient public awareness); the confusion occurs for the marketing activities and CSR principles, etc. Business Leaders Forum (2012) stresses that the responsible behaviour of entrepreneurs is market advantageous. CSR brings business benefits, and in particular non-financial nature, that are important for its high quality and long term functioning and which ranks e.g. greater transparency and strengthening of trust to the company; higher attractiveness for investors; building a reputation and the resulting strong position on the market; differentiate from the competition; the higher visibility of the brand by customers; increasing productivity and loyalty of employees; the possibility of getting and keeping quality employees; the reduction in the cost paid for risk-management; direct financial savings associated with ecological behaviour; increase in turnover and last but not least increase the quality of products and services. According to Srpová et al. (2012) in the Czech Republic is no longer CSR introduction only the domains of foreign enterprises, but also Czech companies try to implement CSR principles into their corporate culture. Despite this fact, the research findings show that a substantial impact on the CSR awareness has above all the presence of foreign element in the company (e.g. in the form of foreign participation or branches of multinational corporations). Research findings also showed that knowledge of the CSR concept and its main principles are the most affected by the size of the company. The authors point to the fact that especially SMEs in the Czech Republic implement amount of activities, which belongs to the CSR concept, but usually do it intuitively and do not have sufficient knowledge of the CSR.

Adáček (2013) points to the fact that the examination of the applicability of CSR is usually more focused on large enterprises and the Czech Republic is no exception in this case. The question of CSR implementation into SMEs so far remains somewhat neglected in the Czech Republic. Adáček (2013) based on the completed literature search summarized CSR into three crucial points: (1) it is a voluntary act, because the adoption of CSR concept is completely voluntary and it is beyond the scope of the applicable legislation. (2) The breadth of the concept is partly bordered by the social, environmental and economic areas. (3) The concept of CSR may have an impact of improving living, working and environmental conditions of all stakeholder groups. As further states Adáček (2013), SMEs have a strong dependency on the local environment, the most of its employees is recruited in the place and in its surroundings also have the most of their customers. Just the reputation and the ability of dialogue with their surroundings (i.e. employees, customers and suppliers) have an existential importance for them. The author points out the growing pressure from the European Union concerning the CSR promotion in the Czech Republic and other EU Member States in order to promote and enhance Europe's com-

petitiveness on the global market. Adáček (2013) focused on the SME sector and to the access of management to the CSR concept. The research was carried out in 2011 and the respondents of the questionnaire investigation were SMEs from the Moravian-Silesian and Zlín region. The aim of the research was to identify the position of the companies' to the CSR concept and to evaluate the degree of using activities divided in the three pillars – environmental, social and economic. Research findings showed the CSR concept is more widely used for the medium-sized enterprises, then small and micro-enterprises in the last series. The key activity of the environmental pillar showed the impact of the consumption of resources and materials, water and energy, which is primarily due to the growth of the prices of inputs. From the perspective of social pillars were identified as the predominant activities, which are oriented to the employees (e.g. training, motivation and two-way communication). In the third, the economic pillar, significantly dominated the timely implementation of commitments to employees, business partners and the public sector. The research also revealed another area of expansion of the CSR concept in SMEs in the Moravia-Silesia and Zlín region sees primarily in the area of the social pillar.

2. Materials and methods

On the main objective of systematic literature review is to provide a portrait of existing research on a given sub-

ject. A systematic review of the literature take stock of the body of literature to date using precise filtering techniques. Each research is assessed critically and justified way. According to Rousseau et al. (2008) it is possible to recognize that a systematic reviews involve an ordered accumulation of concepts, interpretive reflections and analysis of the entire body of evidence relating to a specific question, which in our research is the benefits of CSR introduction in SMEs. A systematic review of the literature were subjugated the publication from a largely renowned journals, but also another publication dealing with the issues. On the basis of pre-defined research questions was made the selection of the most important publications with regard to the application area for further research. In the framework of the research were selected a total of 58 key publications, where were further processed and critically assessed by the relevance of the research on the resulting 26 used.

3. Results and discussion

On the basis of systematic review of the literature focused on the identification on the main benefits of the CSR introduction in SMEs was prepared a summary of the various approaches, which is listed in Table 1.

The part of the authors (Coppa and Sriramesh 2013; Vázquez-Carrasco and López-Pérez 2013) draws attention to the fact that the issue of CSR and defining the benefits

Table 1. Comparison of the benefits of CSR introduction in SMEs in the Czech Republic and abroad (source: authors).

	Author	The benefits of the CSR introduction
International approaches	Evropská komise 2001	The integration of social and environmental concerns into business activities. In particular, investment in human capital, the environment and the relations with stakeholders.
	Jenkins 2006	Improved image and reputation, improved trust and understanding, larger and more prominent profile, better market position, more business, increased employee motivation, increased attractiveness to potential recruits, cost savings and increased efficiency, risk management and benefits for company culture.
	Preuss and Perschke 2010	Flexibility, potential short-term benefits.
	Campopiano et al. 2012	Reduction of energy consumption, pollution of water resources and the reduction of quantity of packaging materials. Their CSR activities are focused especially on their employees and on the activities related to the local community.
	Vázquez-Carrasco and López-Pérez 2013	Attracting qualified employees and improving employer-employee relations, encouraging innovative action and increasing the chances of finding growth opportunities, improving supplier-client relations and providing access to certain markets, enhancing brand image and positioning, facilitating differentiation and increasing visibility and aiding in long-term cost reduction.
	Coppa and Sriramesh 2013	The development of its own employees in the form of e. g. training.
Czech Republic	Holátová 2007	The rather attraction for investors, greater transparency, enhancing trust, long-term sustainability of the company, increased loyalty and productivity of employees, reduced the risk of boycotts and strikes, the ability to attract and retain quality employees, building a reputation and the support of strong position on the market, differentiation from the competition, the rather potential for resolution of consumer brands, creating a background for a smooth and successful commercial operation, reduction other costs of risk management, building political capital, dialogue and the building relationship of trust with the surroundings and the resulting mutual understanding direct financial savings associated with environmental practice.
	Business Leaders Forum 2012	Greater transparency and strengthening of trust to the company, higher attractiveness for investors, building a reputation and the resulting strong position on the market, differentiate from the competition, the higher visibility of the brand by customers, increasing productivity and loyalty of employees, the possibility of getting and keeping quality employees, the reduction in the cost paid for risk management, direct financial savings associated with ecological behaviour, increase in turnover and increase the quality of products and services.
	Adáček 2013	Reduce of the consumption of resources and materials, water and energy, promoting education and motivation of the employees, employee's safety and health and two-way communication, timely implementation of commitments to employees, business partners and the public sector.
	Abramuszkinová Pavlíková, Basovníková 2014	Activities are target on the charity, care about the employees, the environmental area or on the transparency of the entrepreneur's economic activities.

of deploying CSR principles to a corporate practice has so far focused mainly on large companies. In the contrary Baumann-Pauly et al. (2013) state that according to the results of their research may not always be SMEs strictly less experienced in the issue of CSR than large companies and deny the link between the using of CSR principles and the size of the enterprise. In connection with the introduction of CSR principles in SMEs raise the question of barriers of their implementation. Many authors (Holátová 2007; Preuss and Perschke 2010; Reverte 2015) dedicate to the issue. Among the main barriers to the CSR introduction to the company's strategy of SMEs authors include: lack of knowledge understanding CSR, the perception of the costs associated with the CSR introduction, the lack of resources necessary for implementation, the lack of internal motivation, concerns associated with the increase in bureaucracy, the difficulty of measuring the achieved results, etc. For the purpose of filling the predefined objectives of the research was conducted an extensive literature research. The results of systematic review of the literature summarizes the selected key benefits associated with the introduction of CSR for SMEs in the Czech Republic (Holátová 2007; Business Leaders Forum 2012; Adámek 2013; Abramuszkinová Pavlíková and Basovníková 2014) and abroad (Jenkins 2006; Preuss and Perschke 2010; Campopiano et al. 2012; Coppa and Sriramesh 2013; Vázquez-Carrasco and López-Pérez 2013). The CSR introduction in SMEs is important because SMEs are significantly involved in the economy of the region in which they operate their business and according (Šebestová et al. 2007) they reflect the majority of the problems in the region. In connection with the business activities of SMEs is also a key fact that they are involved in the running of the local community and in the vast majority they employ workers from their nearest surroundings.

Conclusions

CSR represents a wide range of activities, which can include in its business entrepreneur's activities. The integration of CSR into corporate strategies of entrepreneurs is mostly done in order to enhance its credibility in the eyes of the public. By accepting the CSR principles businesses take over the responsibility for the impact of its business on the society. The bulk of the CSR activities relates in particular to the social and environmental areas. It is necessary to point out to the fact that introduction of CSR in business strategy and corporate culture is completely voluntary commitment, which is not legally enforceable and that is beyond the scope of the currently valid legislation.

In connection with the introduction of CSR principles in SMEs, inter alia, also arises the question of *barriers* to their implementation, including in particular: lack of knowledge of the problems, unsatisfactory understanding of CSR, the perception of the costs associated with the CSR introduction, the lack of necessary resources for the CSR introduction, not too strong internal motiva-

tion, concerns associated with the increase in bureaucracy, the difficulty of measuring the results achieved and many others.

The aim of the research was to identify the main benefits of the CSR introduction in SMEs. In order to achieve this aim was carried out an extensive systematic review of the currently available specialized literature dealing with the issues. In order to achieve this goal was made an extensive literature research. From established facts shows that among the main benefits of the CSR introduction in business practice of SME ranks especially:

- *in the economic area*: increased attractiveness for investors, strengthening market position, increase cost savings on resources and increase the efficiency;
- *in the social area*: enhancing trust, achieve a greater degree of transparency, to improve the reputation of entrepreneurs, improve the employer-employee and supplier-client relation, enhance employee motivation, increase attractiveness for quality employees, strengthen the loyalty of employees;
- *and in the environmental area*: reduction of environmental pollution and reduction of resource consumption.

On the issue of CSR implementation in SMEs in the Czech Republic is important to look on the issue as an opportunity to improve their performance and ensure the sustainability of their business activities. Just the CSR introduction in SMEs should be from a certain standpoint easier than in the case of large companies, since SMEs have a closer relationship with their employees and customers than in large companies.

Understanding of CSR and the significance of its implementation in SMEs is absolutely crucial for the sustainable development of the company. Just the ability to identify opportunities for SMEs in the form of the CSR introduction can these entrepreneurs brings a competitive advantage. Currently, but the CSR introduction in SMEs is very limited and can, therefore, these phenomenon indicate a rather unique, which is due to the importance and the high number of SMEs in the long term future unsustainable status. The established facts will become the starting point for future empirical research, whose aim is to analyse the use of the CSR in SMEs in the Czech Republic with an effort to identify the problematic zones in the area of economic, with main emphasis on the taxation page of CSR introduction into business strategies of SMEs.

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