INVESTIGATION OF CSR ACTIVITIES CONNECTED TO COVID-19 IN CZECH AND SLOVAK BUSINESSES

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Abstract

Research Purpose. The COVID-19 pandemic was very demanding for business entities which have to introduce new managerial tools and approaches to protect the health of employees and maintained continuity in the company's activities. Most countries worldwide have implemented policies and guidelines that protect employees from potential risks related to the Covid-19 pandemic. The study aims at identifying if any difference exists (and what these differences are) between Czech and Slovak companies in the emphasis they pay to the corporate social responsibility (abbreviated: CSR) activities connected with the COVID-19 pandemic.

Design / Methodology / Approach. A questionnaire composed of Likert scale statements, whose reliability was tested with Cronbach's Alpha (0.797), was sent to daughter companies (subsidies) of foreign multinationals (pioneers in CSR activities in SK), who were selected based on stratified randomisation. We obtained data from 360 Czech and Slovak companies (180 from CZ and 180 from SK). We tested whether the differences were statistically significant using a non-parametric test, namely the Mann-Whitney U test.

Findings. We identified a statistically significant difference between Czech and Slovak companies only for one factor - extra employee benefits, which include, for example, the possibility to test at the workplace or take voluntary quarantine with income compensation, etc. Other CSR activities connected with the COVID-19 pandemic were realised with the same emphasis in both countries. We observe that most of the companies use these practices. However, assisting the communities and society is somewhat neglected by the majority of them. In this regard, we argue that it is important to support communities more as the money spent for it may come back in the form of purchases by consumers.

Originality / Value / Practical implications. In the same vein as previous works, we studied the differences between SK and CZ, two countries which shared for a long time the same history and culture. The originality here is the investigation of CSR practices connected to COVID-19 in the two countries. Findings have theoretical and practical implications. Theoretical as they contribute to expanding the literature on CSR and practical as we present to what degree the organisations and their managements from the sample put emphasis on CSR activities adopted to fight and limit the spread of the COVID-19 pandemic.

Keywords: Corporate social responsibility; CZ; Slovak Republic; COVID-19; Differences; Protective equipment; Social distance.

JEL Codes: M14; A13; H59

Introduction

Responsible conducts in business are mainstream practices around the world. They constitute what is known as Corporate Social Responsibility (CSR). To witness the attention that nowadays is given to CSR, the EU will require, starting from 2024, that all companies listed in the stock exchange market (but micro-enterprises) produce reports on CSR activities. Concerned with treating internal and external stakeholders in a way that is ethical and responsible (Hopkins, 2016; Singh & Misra, 2021), it aims at
satisfying all stakeholders. Although some controversial results are found in the literature between corporate financial performance and CSR (Tang et al., 2012), opting for sound CSR practices is beneficial and necessary for the firm to build its reputation among the public; firms would be able to maintain employee commitment and morale, potentially contributing to encouraging a positive attitude towards work (Singh & Misra, 2021). Not taking care of them can have implications for productivity, efficiency and commitment in the long term (González-De-la-Rosa et al., 2023). Moreover, a perceived unsafe work environment can be harmful to employees’ physical and psychological wellbeing and negatively influence perceptions of workplace psychosocial climate (Subramony et al., 2022).

With the spread of the COVID-19 pandemic around the world, companies had to adopt special practices, grouped under CSR, aimed at safeguarding employees’ health. CSR can reduce the negative consequences of the pandemic (Baatwah et al., 2022, cited in Schwartz & Kay, 2023) and represent the only way to survive and be open. In addition, families of workers who are believed to have contracted fatal cases of COVID-19 on the job may sue the companies of their late family members for a lack of preventive measures (Carroll, 2021).

Considering the above, fighting the pandemic in the workplace appears more than a simple moral obligation. With a focus on daughter companies of foreign multinationals, which first introduced CSR in the Czech Republic (CZ) and the Slovak Republic (SK) - closely tied by their shared history and often benchmarked from diverse perspectives - the end of this study is to identify if differences exist between companies based in two countries in the emphasis given to CSR practices linked to COVID-19 pandemic. We postulate that no difference can be found because of the importance of fighting the pandemic for businesses. Formally:

Hypothesis 1: No difference exists between companies based in CK and SK territories for CSR practices.

From the analysis, it emerges that with the exception of extra benefits such as testing for COVID at the workplace and starting a voluntary quarantine with income compensation, the two countries do not differ in the specific CSR practices investigated here.

After a brief literature review on CSR and related COVID-19 prevention conducts, we present the methodology used in detail and the hypotheses formulated. Then, the focus is on the results and the discussion based on these results. The last paragraph presents the main conclusions and limitations.

**Literature Review**

CSR practices are widely employed in enterprises based in Europe, thanks to the awareness of stakeholders and directives enacted by the EU.

Sometimes, as for crises, the commitment of companies to CSR practices becomes an actual test. For example, during the 2008 financial crisis, CSR was clearly impacted, and linked activities were reduced (Bansal et al., 2015; Jacob, 2012). With COVID-19, challenges inevitably emerged, and companies were tested in respecting ethical business conduct and CSR. Still, due to the importance of the pandemic, certain practices are necessary and essential for the survival of a company, such as the need to act fast, an economic responsibility of CSR emerged during the pandemic (Carroll, 2021). Other activities constitute measures to fight COVID consequences and limit its impact at the business level.

Following the first guidelines for the workplaces of WHO (n.d.), the European Commission and others indicated recommendations for its member countries and the companies in their territories. As governments eased restrictions, work on-site was possible again (even in companies not producing essential goods, e.g., service and tourism), but it demanded respect for basic rules. Measures like green passes, obligatory vaccination and tests to enter the premises of the workplace were more or less tight (depending on the governments’ decisions). In any case, the impossibility of establishing when the pandemic will ultimately end, living and working under a 'new normal' and other unknown threats necessitate learning the best practices on how to deal with and address them with superior scientific certainty (Cirrincione et al., 2022; Kosieradzka et al., 2022).
An epidemic as an emergency prompts spontaneous responses in organisations, some of which are novelties, innovations. As the risk of infection increases, the measures become tighter. The risk may vary depending on the individuals the company deals with. Cirrincione et al. (2022) identify what companies did to prevent and protect their workers and premises from the pandemic in cases of low (limited interaction with the public), medium (interaction with the public) and high (health sector) risk. Besides, as the risk increases, recommendations and rules become more formal and binding (Cirrincione et al., 2022). Taylor et al. (2021) suggest building systematic measures to minimise failures in behaviour by redesigning the workplace as necessary. In addition, according to Kosieradzka et al. (2022), managers may compare the measures adopted by their company to those in companies of a similar type within their industry. Thus, organisations can make use of the best practices.

Low-risk practices are common to a diverse group of companies. Below we briefly analyse some of the most common measures.

Disinfection and cleanliness of premises

These practices have become more and more frequent. Environmental measures like the usage of specific chemicals and of ventilation systems, which periodically perform air exchange) contribute to containing the spread of the pandemic and safeguard employees’ health. Specific chemicals are employed to eliminate traces of the virus on surfaces of the premises. The frequency of sanitisation changes depending on the risk level, i.e., direct contact with the public (for example, the customers) for touching potentially infected objects (gloves, clothing, waste, goods at the shops) (Cirrincione et al., 2022). Particular attention was paid to, e.g. shared spaces, like bathrooms, changing rooms, and canteens (Cirrincione et al., 2022).

Providing employees with protective equipment

Employees had personal protection that limited the spread of COVID-19 outside the organisation. Examples are gloves, masks, protective visors and isolation gowns. The latter are very advanced protections used in high-risk workplaces by, e.g., nurses in hospitals. Masks are recommended for single-use and properly worn to get the highest protection. Sometimes, masks and gloves are sterilised and reused due to a lack of supply, as happened in the first wave of the pandemic. Particular attention should be paid to removing the equipment once used as the risk that the virus is on them is high, which is highlighted by national healthcare governmental agencies. The primary mode of transmission of COVID-19 is through respiratory droplets and surface contact (Yadav et al., 2020), so care should be taken.

There are different types of masks, with varying defence levels. Medical (or surgical) masks are mainly a filter for large particles in the air when the wearer breathes in, and for droplets and sprays (Das et al., 2021). Similar to them are cloth masks. For more details, refer to Anjum & Islam (2021) and Li et al. (2021). Following Mar-Cupido et al. (2022), we observe that masks like N95 and NK95 are more appropriate to limit infection. Likewise, FFP2 and FFP3 masks have high protection too.

Gloves can be of nitrile, polyurethane, neoprene and more. If, on the one hand, they guarantee protection, they can be, at the same time, a vehicle for the virus to spread. This can happen if they are not correctly removed (for instance, touching the face). Yadav et al. (2020) argue that for the general population, handwashing is a more convenient and safe practice during the pandemic. Alternatively, employees can limit the spread of the virus by sanitising their hands with products containing a percentage of alcohol (62-71%) that can eliminate traces of the virus or carefully washing them with soap and water at regular intervals (Ministero della Salute, 2021).

Moreover, WHO (2020a) recommends doing it in case of other "events". Relevant for the workplace are: coughing or sneezing after using the toilet and before eating (e.g., lunchtime). Washing hands is a way of preventing the virus from spreading among the staff.

Elimination of social contacts in the workplace

Social contact had to be minimised to have lower chances of getting infected. Several measures were taken, including home office where possible (e.g., service sector) and, whereby, not working hours in shifts as possible. Obviously, the aim was to reduce the number of people working at the same time. In
a study conducted in the USA, home office was negatively felt by workers who showed lower satisfaction at home than at the office (with lighting, spatial, and IT environments) (Umishio et al., 2021). It was not rare that employees – especially the old ones - felt lost with technology. As a result, companies trained them to use software like Microsoft Teams. As the infections caused by COVID-19 decreased, many firms welcomed back workers to their premises, and for those who wished, they allowed them to continue home office.

**Increased prevention costs**

It is not rare that costs linked to business-related activities are reimbursed by the employer. Examples are business trips and business supplies. Similar and related to these costs are those that employees had to consider in order to continue working in adverse conditions caused by COVID-19. Testing, protective face masks, gloves, temperature check and reimbursement of nutritional supplements are several of the costs incurred to face the pandemic. The employer covers the related costs and expenses for their staff. Furthermore, costs increased to boost the safety of the premises.

**Assistance to the public and the local community**

In the literature, it is acknowledged that helping communities and assisting the public (that include potential consumers) can be beneficial for the companies, as assisting them is likely to have an economic return for the former. As research showed, CSR has an impact on consumer attitudes regarding "purchase intentions, consumer–company identification, loyalty, and satisfaction" (Öberseder et al., 2013). In this aspect, important traditional CSR measures are the opportunities these businesses generate for the communities. More specifically, a firm can create new jobs (with the promise and intention to maintain them), providing fair wages and sourcing raw materials from the local community. This can improve the community, as the population see their wealth improve and as a result, have a more significant amount of money to spend in the companies that created such opportunities.

In addition to the traditional CSR practices that target the communities where the companies do their business, firms can, and some opted to include specific measures for the pandemic. Examples are sponsorship, participation in testing and trials, research for vaccines and promotion of best practices to limit the contagious virus.

**Extra employee benefits**

As highlighted above, COVID-19 challenged to keep employees' morale and motivation high. Benefits – noncash and cash compensations - voluntarily provided are known as discretionary. They are believed to improve individual performance and attraction and retention of employees (e.g. Werner et al., 2016).

The same could be applied in relation to the implications of the pandemic. Thus, we can consider those benefits as extra and include: the possibility to perform anti-covid tests at the workplace, take voluntary quarantine in case, e.g., of symptoms and at the same time being compensated with income, etc.

**Research Methodology**

Due to a lack of data regarding the number of subsidiaries of multinational companies in monitored countries, it was not possible to calculate the sample representativeness. Thus, the selection of daughter companies was made through stratified randomisation. The same sample size from both countries was used (180 Slovak and 180 Czech companies). The data acquisition was conducted in the winter of 2021-2022 as part of a more comprehensive study aiming at various aspects of corporate social responsibility. In this paper, only the part concerning COVID-19 activities was included. The analysis was realised in the form of a questionnaire. We used selected questions from broader research about CSR: thus, only relevant outcomes are displayed. They were constructed as a Likert scale with five possible answers: 1. Nothing out of the ordinary; 2. The minimum above the normal framework; 3. Weak emphasis beyond the usual framework; 4. Strong emphasis beyond the usual framework; 5. Very strong emphasis beyond the usual framework.
Questions concerned companies' emphasis on six types of activities connected to the COVID-19 pandemic that they realise beyond the scope of law and requirements of policymakers. For the purpose of this study, questions were encoded into variables:

- **P1.** Disinfection and cleanliness of premises
- **P2.** Equipping employees with protective equipment
- **P3.** Elimination of social contacts in the workplace (Home Office, shifts, changes in schedules)
- **P4.** Increased prevention costs (testing at the employer's expense, reimbursement of nutritional supplements, etc.)
- **P5.** Assistance to the public and the local community (sponsorship, participation in testing, vaccine research, etc.).
- **P6.** Extra employee benefits (possibility to test at the workplace, take voluntary quarantine with income compensation, etc.)

In order to find statistically significant differences between Slovak and Czech companies, statistical tests were realised using IBM SPSS Software. The reliability statistics confirmed a Cronbach's Alpha value of 0.797 which indicates that our model is suitable for statistical analysis and data displaying. Also, as Cronbach's Alpha, if Item Deleted varies from 0.743 to 0.818, it is justified to keep individual items in the model.

Later, the Durbin-Watson test resulted in no autocorrelation between variables, and the Shapiro-Wilk test confirmed non-normal data distribution: the use of the non-parametric test for further testing is justified. We thus used the Mann-Whitney U test to test the following hypothesis:

- **H0:** there is no statistically significant difference between Czech and Slovak companies in the emphasis they put on CSR activities connected with the COVID-19 pandemic (P1-P7).
- **H1:** there is a statistically significant difference between Czech and Slovak companies in the emphasis they put on CSR activities connected with the COVID-19 pandemic (P1-P7).

### Results and Discussion

The analysis gave some important results, revealing many similarities between CZ and Slovak Republic for business CSR activities linked to the COVID-19 pandemic. Indeed, with the exception of P6, no statistical difference can be found between the two countries (Table 1). Therefore, we do not reject H0 in P1, P2, P3, P4, P5 and P7; we do reject it in P6.

**Table 1. Test Statistics** (Source: own elaboration based on own data)

<table>
<thead>
<tr>
<th>a. Grouping Variable: Country</th>
<th>Mann-Whitney U</th>
<th>Wilcoxon W</th>
<th>Z</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1 Disinfection and cleanliness of premises</td>
<td>15180.000</td>
<td>31470.000</td>
<td>-1.123</td>
<td>0.262</td>
</tr>
<tr>
<td>P2 Equipping employees with protective equipment</td>
<td>14544.500</td>
<td>30834.500</td>
<td>-1.811</td>
<td>0.070</td>
</tr>
<tr>
<td>P3 Elimination of social contacts in the workplace</td>
<td>14572.500</td>
<td>30862.500</td>
<td>-1.710</td>
<td>0.087</td>
</tr>
<tr>
<td>P4 Increased prevention costs</td>
<td>15744.000</td>
<td>32034.000</td>
<td>-0.481</td>
<td>0.631</td>
</tr>
<tr>
<td>P5 Assistance to the public and the local community</td>
<td>15927.000</td>
<td>32217.000</td>
<td>-0.284</td>
<td>0.777</td>
</tr>
<tr>
<td>P6 Extra employee benefits (possibility to test at the workplace, take voluntary quarantine with income compensation, etc.)</td>
<td>14236.500</td>
<td>30526.500</td>
<td>-2.042</td>
<td>0.041</td>
</tr>
<tr>
<td>P7 Other</td>
<td>15467.500</td>
<td>31757.500</td>
<td>-0.777</td>
<td>0.437</td>
</tr>
</tbody>
</table>
Let us analyse in greater detail the answers to each question. Table 2 illustrates the answers for each of the questions, P1-P7.

P1. According to the questionnaire, one third of companies gave at least a strong emphasis beyond the usual framework for disinfection and cleanliness of premises. Of them, the majority puts a solid emphasis beyond the usual framework (160, divided as follows: 84 answers for the Slovak Republic and 76 for CZ). We observe that the disinfection of premises is a very important preventive action of monitored companies against COVID-19. Pradhan et al. (2020) identify this activity as an activity which requires critical attention.

P2. Among the firms in the sample, most gave at least a strong emphasis equipped employees with equipment against covid (82% of the sample). To highlight, a slight difference, with 89 out of 180 companies in SK answering with very strong emphasis, while 78 (the majority in CZ) put strong emphasis. Equipping employees against the infection would include various tools. However, it can be considered a basic activity for all businesses. Of course, for healthcare workers is of the highest importance (Sayburn, 2020) and for other workers disposed to the public, including first contact administrates (WHO, 2020b).

A strong emphasis is put on limiting social contact in the workplace. 62.5% of the firms say that at least a strong emphasis equipped employees with protection to face the pandemic. While most Czech companies (69) have put a strong emphasis, Slovak-based companies have a very strong one. We can conclude that face masks were key pieces of equipment against disease spreading. Despite confirmed justification of their use (Chua et al., 2020; Liao et al., 2021), there are still some disadvantages connected with their use and waste management (Silva et al., 2021).

P4. As for the previous, great attention is given to decreasing the threats of the virus. For this particular question, prevention costs have substantially increased for the majority of the companies in the sample (strong emphasis on it). Czech ones (67) are more concerned with the increment of prevention cost than Slovak ones, which answered: "strong emphasis" (59). The concern of prevention costs was already highlighted (Kao et al., 2021; Zhou et al., 2022). Moreover, Richards et al. (2022) underlined prevention costs as a considerable economic burden.

P5. Oppositely to the analysed questions so far, assistance to the community and the public is rare. This outcome is quite alarming, considering that marginalised communities relied on this support (Sevelius et al., 2020). The more the demanded effort, the lower the number of companies that emphasise this particular aspect of CSR. In this regard, we believe companies should have increased the assistance to communities. Indeed, for the choice of products and companies, consumers evaluate them in terms of CSR: negative CSR associations are more impactful and have more damaging effects than positive ones (Öberseder et al., 2013).

P6. According to the questionnaire results, employees seem to enjoy more extra benefits in CZ than in SK. As many as 101 companies in CZ (more than 50% of the total 180, i.e., 56.1%) put at least a strong emphasis beyond the usual framework. In contrast, in SK, less than half do that (80 over 180). In percentage terms: 44.4%. P6. This is a critical aspect to evaluate for the analysis due to the statistically significant difference between the two countries. With a p-value = 0.041, the Mann-Whitney U test is significant, which means that extra employee benefits like testing at the workplace, taking voluntary quarantine with income compensation, etc., differ. These had an incredibly positive impact on employees (Howe et al., 2021) and their mental health (Kirwin & Ettinger, 2022)

P7. This question is generic because the aim was to include anything not previously mentioned. For this reason, what can be "Other" for one company cannot be the same for another.
Table 2. Results of the questionnaire (Source: own elaboration based on own data)

<table>
<thead>
<tr>
<th></th>
<th>1. Nothing out of the ordinary</th>
<th>2. The minimum above the normal framework</th>
<th>3. Weak emphasis beyond the usual framework</th>
<th>4. Strong emphasis beyond the usual framework</th>
<th>5. Very strong emphasis beyond the usual framework</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>P1</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td>1 SK</td>
<td>2</td>
<td>5</td>
<td>17</td>
<td>72</td>
<td>84</td>
</tr>
<tr>
<td></td>
<td>2 CZ</td>
<td>4</td>
<td>6</td>
<td>22</td>
<td>72</td>
<td>76</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6</td>
<td>11</td>
<td>39</td>
<td>144</td>
<td>160</td>
<td>360</td>
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<tr>
<td><strong>P2</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Country</td>
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<td>3</td>
<td>6</td>
<td>22</td>
<td>60</td>
<td>89</td>
</tr>
<tr>
<td></td>
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<td>6</td>
<td>8</td>
<td>19</td>
<td>78</td>
<td>69</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td>14</td>
<td>41</td>
<td>138</td>
<td>158</td>
<td>360</td>
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<tr>
<td><strong>P3</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Country</td>
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<td>24</td>
<td>44</td>
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<td></td>
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<td>12</td>
<td>14</td>
<td>29</td>
<td>69</td>
<td>56</td>
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<tr>
<td><strong>Total</strong></td>
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<td>38</td>
<td>73</td>
<td>116</td>
<td>109</td>
<td>360</td>
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<tr>
<td><strong>P4</strong></td>
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<td></td>
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<tr>
<td>Country</td>
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<td>7</td>
<td>41</td>
<td>67</td>
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<tr>
<td><strong>Total</strong></td>
<td>32</td>
<td>18</td>
<td>88</td>
<td>126</td>
<td>96</td>
<td>360</td>
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<tr>
<td><strong>P5</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Country</td>
<td>1 SK</td>
<td>47</td>
<td>48</td>
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<td>33</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>2 CZ</td>
<td>54</td>
<td>26</td>
<td>52</td>
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<td>24</td>
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<tr>
<td><strong>Total</strong></td>
<td>101</td>
<td>74</td>
<td>85</td>
<td>57</td>
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<td>360</td>
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<td><strong>P6</strong></td>
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<tr>
<td></td>
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<td>34</td>
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<tr>
<td><strong>Total</strong></td>
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<td>60</td>
<td>80</td>
<td>107</td>
<td>74</td>
<td>360</td>
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<td><strong>P7</strong></td>
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<tr>
<td>Country</td>
<td>1 SK</td>
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<td>20</td>
<td>51</td>
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<tr>
<td></td>
<td>2 CZ</td>
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<td>15</td>
<td>39</td>
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<tr>
<td><strong>Total</strong></td>
<td>146</td>
<td>35</td>
<td>90</td>
<td>57</td>
<td>32</td>
<td>360</td>
</tr>
</tbody>
</table>

As it is possible to see from the data, almost 40% of the analysed companies (146) do not do anything out of the ordinary that can be labelled as "other". These organisations are split 72 in SK and 74 in CZ. Moreover, only 32 out of 360 (of which 20 from CZ) put a very strong emphasis on practices beyond the framework. Conducted research does not include open questions regarding the specification of "other
activities”. However, as the most effective "other activity" in the pandemic era, proactive social (group) therapy was identified (Finnerty et al., 2021).

The answers in P1, P2, P3 and P4 highlight the awareness of companies to implement measures that can minimise the spread of the virus; it results in advantages for the company itself and the employees. Having sound measures can guarantee the minimisation of COVID-19 infections, companies' survival and that employees feel safe in their workplaces. Not only safety keeps high morale among employees, but also it reduces possible damage to the firm's reputation (Kabir et al., 2018). Consumers that realise a company does not do much to safeguard employees' health would stop purchasing from them (Dimitrios et al., 2020). For example, this lowers the chances that employees get isolated (for quarantine), and so complications for division and coordination of labour between those individuals or teams that got infected and must spend a period alone (Carnevale & Hatak, 2020). In addition, having implemented protective measures allow the continuity of the business and its operations (Bailey & Breslin, 2021).

Conclusion

CSR practices are now important for all companies. They help to build up a positive reputation and create an environment in which employees feel motivated and whereby morale and commitment are high. With COVID-19, the need to have additional CSR practices has become essential. In this paper, we briefly discussed some of the fundamental measures, basic ones (including cleaning and sanitation of premises, elimination of social contacts and the provision of protective equipment) and more "sophisticated ones" (e.g., extra benefits, assistance to the public). Opting for these practices is to take advantage of the company implementing them and to employees working for it. They indeed allow ongoing business operations during restrictions and limit the risk of infection. This also can be seen from external stakeholders, particularly customers, who would reward the company for complying with CSR practices connected to COVID-19.

As the questionnaire revealed, between Czech and Slovak businesses, not many differences exist for what regards the selected responsible activities linked to COVID-19. It emerged that only one activity group out of seven is statistically different. Therefore, H1 was verified only in P6. The number of companies that guarantee extra benefits than the usual framework is higher in CZ (at least a strong emphasis is indicated by many companies). The assistance to the public and the local community is low in the sample. Increasing the emphasis on that can give a clear positive image to the organisation and, as mentioned, be rewarded by the community.

The study has an obvious limitation. The restricted sample cannot be representative of all daughter companies, which makes generalisation difficult, yet it reveals the necessity for companies to largely make use of responsible activities. This may explain why companies based in CZ and SK do not differ so much in CSR practices linked to COVID-19. The reason could not only be limited to the long-lasting common history of the two countries: the pandemic cannot be neglected, but it should be attentively fought to minimise its impact on everyday business. Further studies can verify whether more differences emerge in companies based in other countries (perhaps with a distant culture).

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