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How do SMEs from different countries perceive export impediments depending on their firm-level characteristics? System approach

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Keywords: *SMEs; export barriers; firm size-age-sector; Czech-Slovak-Hungarian SMEs; export risk*

Abstract

Research background: The differences in the legal structures, tax rates, and cultural-linguistic issues of various countries have always been a significant concern for SMEs in their exporting activities and internationalization processes. However, since firm-level characteristics might provide some advantages or disadvantages in their operations, their perceptions of export impediments might vary across size, age, and sector groups.
Purpose of the article: This paper investigates the perceptions of export impediments by 408 larger-smaller, older-younger, and manufacturing-nonmanufacturing Czech, Slovakian and Hungarian SMEs in a country-based perspective.
Methods: The researchers use the random sampling method to create research samples and employ an internet-mediated questionnaire to collect the research data. The researchers use both Independent Sample T-test and ANOVA analyses to find differences between size, age, and sector groups.

Findings & value added: While the differences exist between the perceptions of Slovakian larger-smaller and manufacturing-nonmanufacturing SMEs regarding cultural differences, the perceptions of legal and tax-related export impediments by SMEs do not differ depending on their age, size, and sector. This paper contributes to the literature by confirming various perceptions of SMEs in different countries and different characteristics regarding export obstacles and providing an entity-specific and international scope that policymakers and SMEs can benefit from. Awareness of the policymakers regarding the results of this paper that includes differences and similarities in SMEs' perceptions of export barriers might make them have close interactions with SMEs to reduce SMEs' concerns regarding their export risks. On the other hand, SMEs that are aware of the results of this paper can be more interested in having a broader network that includes close relationships not only with intermediary firms, but also with governments to overcome the export impediments.

Introduction

The export activities and the generation of the workforce by SMEs are crucial characteristics that enable them to be under the spotlight (Civelek *et al.,* 2020). However, their fragile structure can create trouble for their operations (Civelek *et al*., 2021), especially when they access global markets (Čabinová *et al*., 2021), because most SMEs do produce goods for both local and global markets (Ključnikov *et al*., 2021). Their competitive power in global markets determines their export performance (Ruzekova *et al*., 2020). However, depending on their specific characteristics, such as size (Silva *et al*., 2016), sector (Forte & Salomé Moreira, 2018), and age (Gubik & Bartha, 2014), their perceptions of export impediments and internationalization processes might differ, thus, SMEs can achieve various export performance levels.

For instance, since the accumulation of knowledge increases with time (Ključnikov *et al*., 2020a), SMEs become more informed about exporting processes. Therefore, the managers of SMEs also improve their abilities to compete with their rivals (Durana *et al*., 2021). In this regard, this research discusses whether SMEs' perceptions of export impediments differ depending on their size, age, and sector. First, the research team collected data from randomly selected Czech, Slovakian and Hungarian SMEs by employing an online questionnaire to achieve this target. Then, the researchers ran T-test and ANOVA analyses to analyze the data.

The external export obstacles include legal, tax-related, and cultural-linguistic differences that firms encounter in various foreign markets (Silva *et al*., 2016; Leonidou, 2004; Narayanan, 2015). This paper will focus on those external export barriers. While the legal export obstacles consist of political and legislative variations in different countries (Reková, 2016; Kocisova *et al*., 2018), including entry restrictions, price controls, export price, quotas, embargoes (Leonidou, 2004), food safety standards, advertis-

ing regulations of governments (Sudarevic *et al*., 2017) and standardization of products (Arteaga-Ortiz & Fernández-Ortiz, 2010), tax-related export barriers stem from tax burdens, discriminatory income tax (Belas *et al*., 2019), export-import tariffs, customs (Leonidou, 2004) and preferential tax treatments (Sudarevic *et al*., 2017). On the other hand, the differences in religion, norms, values, languages pertain to cultural-linguistic export obstacles (Leonidou, 2004; Virglerova *et al*., 2020a; Haddoud *et al*., 2018).

The perceptions of SMEs regarding their external environment have been investigated by a number of studies that focus on countries such as Slovakia and the Czech Republic (Ključnikov *et al*., 2020b; Dvorský *et al.*, 2021; Belas *et al*., 2020a). Moreover, some studies analyze firms from various countries and examine whether the size (Lopez, 2013; Sudarevic *et al*., 2017; Radojević *et al*., 2014; Haddoud *et al*., 2018), age (Pietrovito & Pozzolo, 2021; Nunes *et al*., 2013; Haddoud *et al*., 2021; Sinicakova & Gavurova, 2017) and sector of SMEs (Forte & Salomé Moreira, 2018; Leonidou, 2004; Silva *et al*., 2016) affect their perceptions of export obstacles and exporting postures or not. For instance, while the studies of Lopez (2013), Sudarevic *et al.* (2017), Radojević *et al.* (2014), Haddoud *et al.* (2018), Nunes *et al.* (2013), Forte and Salomé Moreira (2018) and Silva *et al.* (2016) only focuses on legislative and tax-related export obstacles experienced by SMEs from a specific market, Leonidou' study (2004) is based on a literature review. Nevertheless, different from these studies, this empirical research not only examines the perceptions of export impediments by SMEs from a wider perspective (including legislative, tax-related and cultural-linguistic export obstacles), but also analyzes SMEs in three different countries and in different sizes, ages, and sectors. Therefore, the research question is "Do the perceptions of export impediments by SMEs differ depending on size, age, and sector of those businesses?".

This research's analysis is country-based and includes three different samples from the Czech, Slovak, and Hungarian SMEs. Despite the county-based context of this research, the results of this paper might also draw international and exporting companies' attention. Companies from different countries interested in entering these markets may use the results of this research. In this regard, being aware of local SMEs' perceptions regarding external obstacles that are not under the control of firms in these specific markets is also crucial for the export decisions of foreign companies. For this reason, readers and firms from all over the world might be interested in this paper's results. On the other hand, the international perspective and the results of this paper will enable policymakers, SMEs, and other readers to notice the external obstacles in detail. Thus, policymakers can take effec-

tive initiatives to reduce export concerns of these businesses, while SMEs can apply more collaborative activities to overcome the export barriers.

The remaining part of this paper will be as follows: Section 2 outlines the theoretical background of the paper and reveals the hypotheses development. While Section 3 elucidates the details regarding methodological approaches and the data collection process, the paper results will be expressed in Section 4. In section 5, the researchers discuss the paper's findings and posit some policy implementations. Lastly, the researchers conclude the crucial points of the research and state some limitations and recommendations.

Literature review

According to Leonidou (2004), export barriers can be divided into two main categories: internal and external. The latter arises from the outside of firms' environments, such as procedural, governmental, task, and environmental obstacles. These environmental factors are related to foreign country rules and regulations, tariff and non-tariff barriers, and cultural and linguistic differences. Therefore, firms are not able to control these obstacles when exporting. Leonidou (2004) states that organizational factors such as size, age, and firms' sector can determine their perceptions regarding export obstacles. In this regard, this paper analyzes the impacts of organizational factors on the perception of environmental export barriers.

These organizational factors, including firm size, age, and sector, pertain to the Resource-based view theory (Boter & Holmquist, 1996) that many researchers have widely used regarding exporting and internationalization intensity of enterprises (Haddoud *et al*., 2021; Belso-Martínez, 2006; Santhosh, 2020). This Resource-based approach emphasizes the factors that positively affect business survival, such as firm abilities and business characteristics (Santhosh, 2020; Peng, 2009). Peng (2009) also conceptualize the success factors for businesses that operate around the globe by creating two constructs namely, Institution Based View and Resource Based View. According to him, Institution Based View consist of formal and informal regulations and laws including the governments' impediments and cultural norms and values. In this regard, this paper analyzes the impacts of firms' Resource-based organizational factors, namely, size, age and sector on the perceptions of export obstacles that stem from Institution Based View such as legislative, tax-related and cultural-linguistic differences.

For instance, financial obstacles and lack of assets of smaller firms cause them to encounter more export barriers (Haddoud *et al*., 2018), such

as facing higher export costs (Pietrovito & Pozzolo, 2021). In addition, smaller firms are more influenced by the risks that stem from internationalization (Mariotti & Piscitello, 2001). They are more influenced by trade restrictions than their larger counterparts (Leonidou, 2004). One of the reasons for this issue is that when firm size increases, firms become more specialized in documentation and gain abilities to operate under formal rules and procedures. Thus, larger firms can move more quickly when fulfilling the requirements of export activities (Mittelstaedt *et al*., 2003; Gavurova *et al*., 2020). On the other hand, these disadvantages make smaller firms less likely to afford fixed and sunk costs when exporting (Forte & Salomé Moreira, 2018); thus, firm size affects firms' exporting activities (Felzensztein *et al*., 2019).

Mittelstaedt *et al.* (2003) analyze firms in the US and declare that firm size is one factor that determines export success and performance of businesses and larger firms more rapidly improve their exporting abilities compared to their smaller rivals. When the firm size decreases, firms gain fewer advantages regarding economies of scale and competition; thus, their perceptions of export obstacles become more intense (Lopez, 2013; Sudarevic *et al*., 2017; Radojević *et al*., 2014). For instance, Sudarevic *et al.* (2017) examine Serbian firms and state that larger firms less intensively perceive export barriers, including tax-related and legislative barriers, than their smaller counterparts. Dvorský *et al.* (2019) infer that firm size plays a determining role in the perceptions of the tax burdens by SMEs. Larger firms' financial and human resources enable them to overcome tariff and non-tariff barriers; thus, smaller firms more intensively perceive these legislative and tax-related export obstacles (Mittelstaedt, 2003). Some studies have confirmed the positive relationship between firm size and export (Wagner, 1995; Westhead *et al*., 2001; Forte & Salomé Moreira, 2018; Raymond *et al*., 2014).

On the other hand, Nunes *et al*. (2013) surmise that smaller firms have more significant growth potential. This growth potential enables them to receive tax incentives (Cruz *et al.*, 2021) that reduce their concerns about tax-related export barriers. Due to having the arguments of the studies mentioned above, the first hypothesis might be set as follows:

H1: *There is a significant difference between the perceptions of export impediments by smaller and larger SMEs.*

Another organizational factor that might affect the perceptions of SMEs regarding export obstacles is firm age. Concerning Resource-based Theory, younger firms can be more resource-constrained because of their riskier

and opaque structure and lack of assets to collateralize, causing them to be more likely to encounter credit obstacles (Berger & Udell 2006). Pietrovito and Pozzolo (2021) examine SMEs from 65 different countries and state that due to facing more credit impediments, it is more difficult for younger firms to afford export costs and access various markets. More years in operation also enables a firm to have a reputation and have more relationships with financing institutions that provide easier credit conditions. Older SMEs also make more efficient R&D investments than younger SMEs due to having more experience managing such activities and hiring well-experienced workers (Nunes *et al*., 2013).

Moreover, SMEs with long years of working experience have more knowledge about international markets and are more familiar with the risks they might face in foreign markets (Haddoud *et al*., 2021; Bilan *et al*., 2017). Compared to younger businesses, older enterprises are also more agile when facing export barriers (Leonidou, 2004). Moreover, fierce competition in international markets might be more intensively perceived by younger SMEs than older SMEs (Haddoud *et al*., 2018). Some researchers also confirm the positive relationship between firm age and exporting activities of SMEs (Revindo *et al*., 2019; Santhosh, 2020; Love *et al*., 2016). Due to having more financial assets, a transparent and well-developed structure, reputation, better management abilities, knowledge, and market experience, older firms can receive more advantages when doing exports compared with younger SMEs. For these reasons, when the age of firms increases, they might perceive export barriers less intensively than their younger counterparts (Manova, 2013; Sudarevic *et al*., 2017) and might become more likely to overcome export obstacles (Haddoud *et al*., 2021; Sinicakova & Gavurova, 2017).

On the other hand, the negative association between firm age and international activities has been confirmed by some studies (Love *et al*., 2016; Cruz *et al*., 2021). For instance, Cruz *et al*. (2021) investigate firms in Tunisia and prove that the high growth status of younger firms enables them to have more tax incentives. Thus, they become less intensively perceive tax-related export obstacles, and their export activities increase. Similarly, Lotti *et al*. (2009) analyze Italian firms and highlight the higher growth potential of younger firms compared to older counterparts. The opposing views of the studies mentioned above make this paper create another hypothesis as follows:

H2: *There is a significant difference between the perceptions of export barriers by younger and older SMEs.*

Corresponding to sectoral differences in the perceptions of export obstacles, Boter and Holmquist (1996) analyze Nordic companies and declare that since industries have various characteristics, firms in these industries might face different internationalization processes. Similarly, Radojević *et al.* (2014) investigate Serbian firms and confirm the differences in the export activities of enterprises from various sectors. For instance, firms in manufacturing might show more rapid access in various markets due to showing more technological developments in their operations (Boter & Holmquist, 1996), achieving higher production capacity (Lejárraga & Oberhofer, 2015; Fedorko *et al*., 2018) and focusing on innovation and R&D activities more than other industries (Belso-Martínez, 2006; Nunes *et al*., 2013).

Moreover, firms with more production levels are more concentrated on exporting activities (Wagner, 1995) since they can get more significant profits from various markets. This fact enables them to afford export costs (Lejárraga & Oberhofer, 2015). Manufacturing firms also show higher growth than firms in other industries (Cruz *et al*., 2021). That is because firms in the manufacturing industry are more likely to differentiate their products and be more productive (Lejárraga & Oberhofer, 2015). These facts give them competitive advantages against opponents from other industries (Belso-Martínez, 2006). Westhead *et al*. (2001) also analyze 621 firms in Great Britain and reveal that firms in the service sector are less likely to perform exporting activities. Firms with higher profits can also make huge amount of investments in R&D activities, enabling them to grow in international markets (Nunes *et al*., 2013). To sum up, manufacturing firms' productivity, R&D activities, more significant profit, and growth potential might enable them to receive export barriers less intensively than their rivals in different industries. Forte and Salomé Moreira (2018) and Leonidou (2004) also posit the fact that perceptions of export barriers by SMEs also differ depending on their sectors.

In this regard, Silva *et al*. (2016) analyze firms in Portugal and corroborate that firms in the manufacturing, service, and retail sectors significantly differ when perceiving export barriers. These researchers also state that firms in the manufacturing sector are more likely to do export compared to service and retail industries. Gubik and Bartha (2014) state that the sector of businesses determines their internationalization concerning SMEs in Visegrad countries. The manufacturing sector is one the most internationalized industries compared with other sectors. Moreover, Belas *et al.* (2020b) examine the perceptions of Czech and Slovakian SMEs in various industries regarding risk and quality of the business environment and advocate the differences in the perceptions of SMEs from various industries. Ajaz

Khan *et al*. (2019) also analyze Slovakian service and non-service SMEs and posit that the perceptions of business environment by Slovakian service and non-service firms differ. The empirical results of these researchers enable this paper to set the following hypothesis:

H3: *There is a significant difference between the perceptions of export barriers by manufacturing and non-manufacturing SMEs.*

As already mentioned in previous paragraphs, financial obstacles, amount of assets, intensity in the perception of export risk and trade restrictions, economies of scale, competitive power, human resources, growth potential, reputation, long-lasting relationship with essential players in a market, operational experiences, organizational structure, management abilities, knowledge and experience of firms about markets, technological developments, R&D activities and production levels of firms can show variations for firms in different size, age, and sector categories. Therefore, firms might perceive legislative, tax-related, and cultural-linguistic export obstacles differently depending on organizational factors such as firm size, age, and sector. By considering this fact as a research purpose, this research has implemented some methodological approaches that will be explained in the Research methodology section in detail.

Research method

This research aims to examine whether SMEs' perceptions of export impediments differ depending on their size, age, and sector. In parallel with this purpose, the researchers have run a random sampling method and have created the research samples from the Cribis database. In addition, the researchers have generated an internet-mediated questionnaire survey to gain research data. The data collection process was completed in September 2021. In this process, the survey has been sent to the randomly selected respondents by e-mails. Then, 176 Czech, 123 Slovakian, and 109 Hungarian SMEs have joined the survey, while the participants are the executives of SMEs such as managers or owners.

The researchers have posed the same statements to evaluate the perceptions of the survey participants from different countries. Those statements are presented in Table 1. To scale the responses of the survey participants, the researchers have used Five Point Likert Scale from “1 — strongly disagree” to “5 — strongly agree”.

The researchers run Skewness and Kurtosis tests to explore whether the research samples have normal distribution or not. The values from Skewness and Kurtosis between -2 to +2, certify normal distribution of research samples (George & Mallery, 2010). The volumes from Skewness and Kurtosis are provided in Table 2. This table shows that all values differ between -2 to +2; therefore, the samples have a normal distribution. In this regard, this paper employs two different parametric tests, ANOVA and Independent Sample T-Test. This paper runs ANOVA analysis because firm size is divided into three different categories depending on the number of employees that enterprises have. This categorization is consistent with the definition of the European Commission (2003).

On the other hand, the researchers use the Independent Sample t-test to find differences between SMEs depending on their age and sector that are classified into two different groups. For instance, SMEs are categorized as younger if their length of doing business is less than ten years. Concerning sectors, SMEs are grouped as manufacturing and non-manufacturing firms. For hypothesis testing, the researchers selected a 5% level of significance. P values that are lower than this level lead to support hypotheses.

Results

Table 3 demonstrates the results from the ANOVA analyzes. As illustrated in this table, the results for Czech and Hungarian samples are not significant at 5% significance level (Czech sample: legislative: Df= 2, F = 0.034, p-value > 0.05; tax: Df= 2, F = 0.153, p > 0.05; cultural: Df= 2, F = 0.781, p-value > 0.05; Hungarian sample: legislative: Df= 2, F = 0.860, p > 0.05; tax: Df= 2, F = 1.675, p > 0.05; cultural: Df= 2, F = 0.794, p-value > 0.05). Therefore, firm size is not the determinant factor in the perceptions of export barriers by Czech and Hungarian SMEs. Concerning Slovakian sample, while there is a significant difference in the perception cultural differences by SMEs at 5% level of significance (cultural: Df= 2, F = 4.291, p-value < 0.05), the perceptions of SMEs regarding both export barriers, namely, legal and tax related differences do not differ depending on their size (legislative: Df= 2, F = 0.157, p > 0.05; tax: Df= 2, F = 0.515, p-value > 0.05). For these reasons, this paper fails to support H1 hypothesis.

The results of the Gabriel Test have been depicted in Table 4. As indicated in this table, the p-value is only significant at a 5% significance level in the perceptions of cultural differences by Slovakian micro and small enterprises (p-value =0.040 < 0.05). Micro-enterprises less intensively perceive cultural differences as an export barrier than small enterprises, be-

cause "the mean difference" between Slovak micro and small enterprises is 0.518, confirming that compared to small-sized Slovak enterprises, more Slovak microenterprises agree with the following statement "Linguistic and cultural differences are not an obstacle to the export of our products". On the other hand, the perceptions of export barriers by small and medium or micro and medium Slovak enterprises do not differ.

Table 5 shows the Independent Sample T-test results for the differences between SMEs in various age categories. Again, all p values are higher than the 5% level of significance as screened in this table. Thus, the differences do not exist between older and younger SMEs regarding their perceptions of export impediments. In this regard, this paper does not support H2 hypothesis.

The Independent Sample T-test results regarding sectoral differences are highlighted in Table 6. Since the p-value for cultural differences is lower than the 5% significance level in the Slovak sample, there is a significant difference between the perceptions of linguistic-cultural export obstacles by manufacturing Slovakian SMEs and non-manufacturing Slovakian SMEs (cultural: $t(121)= 3.102$, p-value = 0.002). Compared to manufacturing Slovakian SMEs, the mean volume for non-manufacturing Slovakian SMEs is higher. This fact substantiates that non-manufacturing Slovakian SMEs less intensively perceive the cultural-linguistic barriers as an obstacle compared with manufacturing Slovakian SMEs.

On the other hand, there is no sectoral difference in the perceptions of legislative and tax-related export impediments by Slovakian SMEs. Furthermore, since all p-values are insignificant for Czech and Hungarian samples, SMEs in various sectors have similar propensities when perceiving export impediments. Therefore, this paper fails to support the H3 hypothesis.

Discussion

According to the results of this paper, the perceptions of legislative and tax-related differences do not differ depending on the firm size in all research samples. In this regard, the results of this paper are not compatible with the study of Dvorský *et al.* (2019) that analyze Czech and Slovak SMEs because they state the determining role of firm size in SMEs' perception of tax burdens, while this paper does not. On the other hand, the findings of this paper regarding firm size are consistent with the studies of Silva *et al.* (2016), Lejárraga and Oberhofer (2015), and Felzensztein *et al.* (2019) since these researchers also verify the insignificant impact of firm size on

the perceptions of export barriers by firms in Portugal (Silva *et al*., 2016), France (Lejárraga & Oberhofer, 2015), Argentina, Chile, and New Zealand (Felzensztein *et al*., 2019).

The results of this study regarding firms' operational experiences and the perceptions of export impediments by SMEs, substantiate the insignificant relationship between these variables — older and younger SMEs' perception of export barriers does not differ. For this reason, this paper finds similar results Love *et al.* (2016) since these researchers also prove the insignificant effect of firm age in exporting activities of SMEs in the UK. Similarly, by analyzing firms in Argentina, Chile, and New Zealand (Felzensztein *et al.*, 2019) and India (Srinivasan & Archana, 2011), some researchers also confirm the fact that firm age does not determine export intensity and export decision of businesses (Felzensztein *et al*., 2019; Srinivasan & Archana, 2011). On the other hand, the finding of this paper regarding firm age disputes with some studies since some of them confirm the positive or negative relationships between firm age and internationalization or exporting performance of Algerian (Haddoud *et al*., 2018), Indonesian (Revindo *et al*., 2019), Italian (Lotti *et al*., 2009) and other SMEs from 65 different countries (Pietrovito & Pozzolo, 2021).

Regarding the sectoral differences, there is only a significant difference between the Slovakian sample and manufacturing Slovakian SMEs more intensively perceive cultural-linguistic differences as export impediments than their non-manufacturing counterparts. Therefore, this result makes this paper similar to Silva *et al*. (2016) and Forte and Salomé Moreira (2018) because these researchers also vindicate the sectoral differences in Portuguese SMEs when noticing export barriers. On the other hand, sectoral differences do not exist in SMEs' perceptions of legislative and tax-related export barriers. Hence, this paper finds inconsistent results with some studies since these researchers confirm the sectoral differences between Czech and Slovakian SMEs regarding export activities (Belas *et al*., 2020b) and the perceptions of legal risk by Czech and Slovakian SMEs (Dvorský *et al*., 2020a). According to Gashi *et al.* (2014) firm sector is not a significant factor in the exporting behavior and the perception of legislative export impediments by SMEs from Slovakia, Slovenia, Tajikistan, Ukraine, Uzbekistan. Thus, this paper has similar results with these researchers.

The reason for the differences between Slovakian SMEs might be related to firm executives' age. Younger executives are more likely to access foreign markets and do exports than their older counterparts due to being more motivated to improve their capabilities and skills than older entrepreneurs (Santhosh, 2020). Since the percentages of younger executives in Slovakian microenterprises and non-manufacturing SMEs in the research

data are higher (more than 60%) than the percentage of younger executives in Slovakian small-sized and manufacturing enterprises (around 50%), the age of these executives might be an argument to support this result.

On the other hand, the similarities in the perceptions of SMEs in various categories (size, age, and sector) regarding legislative and tax-related export impediments can be explained by the similar legal and market risks that SMEs perceive in the Czech Republic, Slovakia, and Hungary. By examining SMEs from Slovakia, the Czech Republic, and Hungary, Virglerova et al. (2020b) highlight the fact that the perceptions of SMEs regarding legal risk have similar propensities. SMEs in European countries also face routine obstacles related to rules, regulations, and financing decisions (Dvorský *et al*., 2020b).

The development of business processes is crucial in reducing SMEs' concerns regarding export impediments (Gruenbichler *et al*., 2021; Sinicakova & Gavurova, 2017). Those processes include risk mitigation activities that enable the reduction of export obstacles. On the other hand, the network and relationship of SMEs with policymakers and foreign companies carry high importance for their export performance (Gavurova *et al*., 2017; Gavurova *et al*., 2020). By having a close relationship with other companies, SMEs can find trustfull intermediary firms that make exporting activities on their behalf. Since the costs of SMEs might harm their financial performance, having collaboration with these intermediary firms reduces the costs of exporting and minimizes the export risk of SMEs.

Conclusions

It is tough to do efficient exporting activities for SMEs due to external impediments, including legal, tax-related, and cultural-linguistic differences. Therefore, SMEs' perceptions of these external export obstacles are essential in taking necessary actions for their export performance. However, their perceptions might differ depending on their sector, size, and age since firms in different ages, sizes, and sectors might show various exporting patterns. For these reasons, this paper seeks the differences in the perceptions of export impediments by SMEs depending on their size, age and sectors.

In line with this purpose, this paper applies the random sampling method to create research samples and creates an internet-mediated survey to gain the data. Finally, 408 firm executives who work or own SMEs in Slovakia, the Czech Republic and Hungary have filled the online questionnaire. Moreover, this research runs an Independent Sample T-test and ANOVA analysis with Gabriel Post-Hoc test to find the differences or simi-

larities between different sizes, ages and sector categories. The results indicate that age is not the determinant factor in SMEs' perceptions of export impediments. On the other hand, while size and sector determine the perceptions of Slovakian SMEs regarding cultural-linguistic export barriers, the perceptions of export barriers by Czech and Hungarian SMEs do not differ depending on their size and sectors. Compared to manufacturing and small Slovakian enterprises, non-manufacturing and micro-sized Slovakian enterprises less intensively perceive cultural differences as an export impediment. The age of company executives might explain the differences among Slovakian SMEs. Having similar patterns in the perceptions of legal-market risks and routine operational problems by SMEs of these countries might be an argument to clarify the similarities in the perceptions of legal and tax-related export barriers by SMEs in various sizes, ages, and sector categories.

SMEs' close relationship with their stakeholders, including governments and intermediary firms, and having a broad network might provide opportunities for SMEs to mitigate their export problems and increase their export performance even if they are in various sizes, ages, and sectors. In this regard, governments' financial support for the attendance of international trade fairs by SMEs might stimulate SMEs' socialization with the key players of export markets. Moreover, SMEs might become more specified in exporting activities by hiring well-experienced workers. Thus, firms can improve their business processes in line with the tax and legislative requirements that create export impediments.

Since this research examines the external barriers of exporting by considering firm-level organizational characteristics of SMEs from various countries, it has a broad scanning for this specific topic. Therefore, this paper sheds light on the importance of environmental and organizational factors in SMEs' export impediments' perceptions. Furthermore, although this paper only analyzes SMEs from three countries, the results of this paper might be beneficial for other enterprises that would like to enter these markets. Furthermore, policymakers and academicians can also be interested in this paper's findings since this research provides examples of international export barriers and implications for SMEs to cope with these impediments.

However, this paper also has some limitations. Since this paper employs a questionnaire survey for data collection, the analyses in this research only relate to the perspectives of survey respondents. Further studies can consider hard data such as firms' financial statements to indicate the financial conditions of firms that might be one of the reasons for the more intensive perception of export barriers by firms. Moreover, this paper only focuses on

the impacts of organizational factors on the perceptions of environmental export barriers that belong to external export obstacles. For these reasons, further studies can consider entrepreneur-level characteristics and internal and other external export impediments to create more comprehensive research. Furthermore, this paper's data analysis is limited to countries in Central and Eastern Europe. Further studies can also collect data from other European states or other countries from other continents to widen the scope of the sample profile.

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Annex

Table 1. Measurements in the Questionnaire

Export impediments	Measurements
Legislative differences	"Legislative differences are not an obstacle to the export of our products."
Tax-related differences	"The differences in tax policy are not an obstacle to the export of our products."
Linguistic and cultural differences.	"Linguistic and cultural differences are not an obstacle to the export of our products."

Table 2. Test of Normality

Sample	Indicator	Firm size	Skewness	Kurtosis	Firm age	Skewness	Kurtosis	Sector	Skewness	Kurtosis
Czech	legislative	micro	0.466	-0.680	≤10 years old	0.623	-0.699	Manufact.	0.538	-0.534
		small	0.690	-0.174	>10 years	0.453	-0.544	Others	0.490	-0.617
		medium	0.461	-0.645						
	tax	micro	0.592	-0.624	≤10 years old	0.719	-0.346	Manufact.	0.499	-,503
		small	0.949	0.778	>10 years	0.636	-0.196	Others	0.603	-,462
		medium	0.479	-0.106						
	cultural	micro	0.985	-0.119	≤10 years old	1.168	0.295	Manufact.	0.937	0.584
		small	1.085	0.353	>10 years	0.961	0.182	Others	1.084	0.138
		medium	1.029	0.652						
Slovak	legislative	micro	0.182	-0.998	≤10 years old	0.237	-0.553	Manufact.	0.295	-1.199
		small	0.316	-0.987	>10 years	0.157	-1.130	Others	0.095	-0.967
		medium	-0.136	-0.905						
	tax	micro	0.256	-0.623	≤10 years old	0.409	0.880	Manufact.	0.276	-1.167
		small	0.405	-0.757	>10 years	0.226	-1.094	Others	0.232	-0.609
		medium	0.100	-1.020						
	cultural	micro	0.463	-0.407	≤10 years old	0.594	0.001	Manufact.	0.633	0.036
		small	0.719	-0.148	>10 years	0.687	-0.182	Others	0.470	-0.527
		medium	0.599	-0.741						
Hungarian	legislative	micro	0.499	-0.457	≤10 years old	0.923	0.467	Manufact.	0.846	-0.195
		small	0.329	-0.988	>10 years	0.480	-0.722	Others	0.436	-0.653
		medium	0.618	-0.707						
	tax	micro	0.696	-0.407	≤10 years old	0.485	-0.606	Manufact.	1.057	0.581
		small	0.022	-1.027	>10 years	0.612	-0.673	Others	0.367	-0.943
		medium	0.928	0.104						
	cultural	micro	0.725	0.502	≤10 years old	0.641	0.200	Manufact.	1.257	1.790
		small	0.331	-1.030	>10 years	0.967	0.318	Others	0.821	0.043
		medium	1.332	1.175						

Table 3. The results of the ANOVA test regarding firm size

Samples	Indicator	Size	*n*	Mean	*Std Dev.*	*Df*	*F*	*p-value*
Czech		micro	84	2.464	1.246	2	0.034	0.966
	legislative	small	47	2.425	1.078			
		medium	45	2.489	1.141			
		micro	84	2.286	1.228	2	0.153	0.858
	Tax related	small	47	2.192	1.035			
		medium	45	2.311	0.996			
		micro	84	1.893	1.130	2	0.781	0.459
	Cultural	small	47	2.149	1.233			
		medium	45	1.957	1.021			
Slovakian		micro	56	2.911	1.116	2	0.157	0.855
	legislative	small	46	2.804	1.240			
		medium	21	2.952	1.117			
		micro	56	2.786	1.057	2	0.515	0.599
	Tax related	small	46	2.652	1.216			
		medium	21	2.952	1.203			
		micro	56	2.518	1.159	2	4.291	**0.016***
	Cultural	small	46	2.000	0.919			
		medium	21	1.905	0.944			
Hungarian		micro	41	2.366	1.067	2	0.860	0.426
	legislative	small	28	2.714	1.213			
		medium	40	2.650	1.350			
		micro	41	2.512	1.227	2	1.675	0.192
	Tax related	small	28	2.857	1.208			
		medium	40	2.325	1.118			
		micro	41	2.073	0.818	2	0.794	0.455
	Cultural	small	28	2.393	1.227			
		medium	40	2.125	1.202			

Note: * indicates significance level at 0.05. n is the sample size, F is the ANOVA statistic.

Table 4. Export barriers perceptions of SMEs regarding size categories in ANOVA and Gabriel Test

Sample	Size(I)	Size(J)	*Legislative differences*		*Tax differences*		*Cultural differences.*	
			Mean Difference (I-J)	**p- value**	**Mean Difference (I-J)**	**p-value**	**Mean Difference (I-J)**	**p-value**
Czech	**Micro**	Small	0.039	0.997	0.094	0.954	-0.256	0.508
		Medium	-0.025	0.999	-0.025	0.999	-0.063	0.986
	Small	Micro	-0.039	0.997	-0.094	0.954	0.256	0.508
		Medium	-0.063	0.992	-0.119	0.940	0.193	0.798
	Medium	Micro	0.025	0.999	0.025	0.999	0.063	0.986
		Small	0.063	0.992	0.119	0.940	-0.193	0.798
Slovak	**Micro**	Small	0.106	0.955	0.134	0.913	0.518*	**0.040**
		Medium	-0.042	0.998	-0.167	0.913	0.613	0.057
	Small	Micro	-0.106	0.955	-0.134	0.913	-0.518*	**0.040**
		Medium	-0.148	0.946	-0.300	0.672	0.095	0.979
	Medium	Micro	0.042	0.998	0.167	0.913	-0.613	0.057
		Small	0.148	0.946	0.300	0.672	-0.095	0.979
Hungarian	**Micro**	Small	-0.348	0.563	-0.345	0.550	-0.319	0.538
		Medium	-0.284	0.647	0.187	0.856	-0.052	0.995
	Small	Micro	0.348	0.563	0.345	0.550	0.319	0.538
		Medium	0.064	0.995	0.532	0.194	0.268	0.676
	Medium	Micro	0.284	0.647	-0.187	0.856	0.052	0.995
		Small	-0.064	0.995	-0.532	0.194	-0.268	0.676

Note: * indicates significance level at 0.05.

Table 5. The Results of Independent Sample T regarding firm age

Sample	Indicator	*n*		Mean		*df*	*t*	p-value
		Firm age ≤ 10 years	Firm age > 10 years	Firm age ≤ 10 years	Firm age > 10 years			
Czech	Legis.	46	130	2.434	2.469	174	-0.157	0.748
	tax	46	130	2.109	2.323	174	-1.130	0.262
	cultural	46	130	1.978	1.977	174	0.006	0.995
Slovak	Legis.	34	89	2.824	2.899	121	-0.325	0.086
	tax	34	89	2.706	2.787	121	-0.392	0.696
	cultural	34	89	2.353	2.169	121	0.828	0.411
Hungary	Legis.	23	86	2.174	2.663	107	-1.830	0.864
	tax	23	86	2.348	2.581	107	-0.835	0.409
	cultural	23	86	2.130	2.186	107	-0.255	0.800

Note: n is sample size, t is T statistic, p is significance.

Table 6. The Results of Independent Sample T-test regarding sectors

Sample	Indicator	*n*		Mean		*df*	*t*	p-value
		manufacturing	others	manufacturing	others			
Czech	legis	63	113	2.429	2.478	174	0.276	0.783
	tax	63	113	2.127	2.345	174	1.340	0.182
	cultur	63	113	2.032	1.947	174	-0.495	0.621
Slovak	Legis	39	84	2.846	2.893	121	0.191	0.850
	tax	39	84	2.821	2.738	121	-0.343	0.732
	cultur	39	84	1.846	2.393	121	3.102	**0.002***
Hungary	Legis	38	71	2.368	2.662	107	1.203	0.233
	tax	38	71	2.316	2.648	107	1.418	0.160
	cultur	38	71	2.053	2.239	107	0.907	0.367

Note: n is the sample size, t is T statistic, p is significance.