

# Opponent's Report

on the doctoral thesis: **"The Impact of Corporate Social Responsibility and Green Innovation on Enterprise Performance: Empirical Evidence from Manufacturing Enterprises in Emerging Economy"**

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## 1. Topicality of the Dissertation Topic

The dissertation examines the relationship between Corporate Social Responsibility (CSR), Green Innovation (GIN), and enterprise performance within manufacturing SMEs in an emerging economy (Ghana). The topic is clearly situated within a well-established and still highly relevant research domain at the intersection of sustainability, innovation, and firm performance.

The inclusion of mediating (GIN) and moderating variables (environmental leadership ENL, ISO 14001) reflects current trends in empirical modelling in sustainability research.

However, the theoretical contribution remains rather incremental. The work relies heavily on established frameworks such as the Resource-Based View and Stakeholder Theory, without offering substantial theoretical extension or deeper conceptual innovation.

## 2. Fulfilment of the Dissertation Objectives

The dissertation defines five research objectives (p. 18), focusing on direct effects (CSR → performance; CSR → GIN), mediation (GIN), and moderation (ENL, ISO 14001).

The objectives are clearly formulated, logically structured, and well aligned with the hypotheses and empirical testing using PLS-SEM. The results explicitly address all hypothesised relationships.

Nevertheless, certain issues weaken conceptual clarity:

- The formulation of multiple competing hypotheses (positive, negative, and null effects for the same relationship) is methodologically questionable and reduces theoretical precision.
- The qualitative component is presented as complementary but is not sufficiently integrated into the fulfilment of the research objectives.

### 3. Problem-Solving Approach and Dissertation Results

The dissertation adopts an explanatory sequential mixed-method design.

#### **Quantitative Phase**

The quantitative analysis ( $n = 576$ ) is conducted using PLS-SEM and is further complemented by advanced techniques such as NCA and IPMA. The sample size is adequate for this type of analysis, and the author demonstrates an appropriate awareness of reliability, validity, and model fit considerations.

Nevertheless, several methodological concerns should be noted. The study relies predominantly on self-reported data obtained from managers and owners, who may be reluctant to acknowledge the absence of certain practices within their organisations, which introduces a risk of substantial positive bias. This limitation is particularly problematic in relation to financial performance measures. Furthermore, the operationalisation of the “enterprise performance” construct appears questionable, as the selected items seem to capture rather the relationship between green innovation and performance than performance itself, which may explain the strong effect observed for hypothesis H3. Additional concerns arise from the insufficient transparency regarding the sources of measurement items, as these were adopted from prior studies without consistent citation of the original sources.

Although the structural model is consistent with the proposed hypotheses, there is a noticeable tendency to interpret statistical significance as evidence of substantive importance. At the same time, causal interpretations are overstated given the cross-sectional design of the study.

#### **Qualitative Phase**

The qualitative component consists of 10 interviews based on purposive sampling. However, this part raises significant concerns:

- It is unclear whether these were genuine interviews or rather questionnaire-based responses (Appendix B suggests the latter).
- The reported duration (approximately 15 minutes per interview) seems insufficient for obtaining deeper insights, suggesting that the analysis remained rather superficial.
- The methodology section lacks a clear description of:
  - the aim of the qualitative phase,
  - the sampling procedure,
  - and the characteristics of the respondents.
- The analytical rigor (e.g., coding procedure) is not sufficiently explained.
- Some conclusions derived from the interviews are overstated and not adequately supported by the data.
- The statement on p. 134 that interviews were conducted “across 16 regions of Ghana” is unclear and raises questions about feasibility.

Overall, the qualitative component appears methodologically underdeveloped and weakly integrated. Its inclusion does not significantly strengthen the dissertation and may even reduce its overall coherence.

#### 4. Practical Significance and Contribution to the Field

The dissertation provides empirical evidence from Ghanaian SMEs and presents an integrated model linking CSR, GIN, and enterprise performance, including moderating effects.

The contribution is primarily confirmatory rather than theory-building. The findings largely reinforce existing literature trends (e.g., positive CSR–performance relationships).

From a practical perspective, the study offers insights for policymakers in emerging economies and SME managers implementing sustainability strategies. However, some recommendations extend beyond what can be directly supported by the empirical findings.

#### 5. Formal Structure and Language Quality

The dissertation follows a standard academic structure, and the sequencing of most chapters is generally logical. However, several issues reduce clarity:

- Research gaps and objectives are defined before the theoretical background is sufficiently developed.
- There is weak integration between the quantitative and qualitative parts.
- Some sections lack coherence and clear focus; the principle of “one paragraph – one idea” is not consistently followed.
- Definitions of key constructs are not sufficiently clear and concise; instead, the text often includes extensive contextual explanations without clearly stating how constructs are operationalised.
- Occasional grammatical and stylistic errors appear, including awkward phrasing and imprecise academic vocabulary.

#### 6. Publication Activity of the Candidate

The candidate is a co-author of 11 publications, serving as the first author in 8 cases, which can be evaluated positively.

## 7. Conclusion and Recommendation

In summary, the dissertation demonstrates several notable strengths. First, it addresses a relevant and timely research topic situated within the contemporary discourse on sustainability, corporate social responsibility, and innovation. Second, the study is supported by a solid empirical dataset, which provides a robust basis for statistical analysis. Third, the author applies advanced quantitative methods, including PLS-SEM and complementary analytical techniques, which enhances the methodological rigor of the research. On the other hand, the dissertation is weakened by methodological limitations related to the qualitative component. In particular, the qualitative part lacks sufficient depth, transparency, and integration with the quantitative findings, which reduces its overall contribution to the study.

Despite the above-mentioned limitations, the dissertation demonstrates that the candidate possesses the necessary competencies in data collection, analysis, and interpretation. Thus,

**I recommend the dissertation for defence.**

### Proposed Questions for the Defence

1. How do you justify causal interpretations given the cross-sectional design of your study?
2. Why were multiple competing hypotheses (positive/negative/null) formulated instead of directional hypotheses?
3. How does the qualitative component substantively enhance or validate your quantitative findings?
4. On p. 135, you state that the dissertation is limited by the use of RBV and Stakeholder Theory and that other theories (e.g., Dynamic Capability Theory) could influence the outcomes. Please explain this assumption.
5. On p. 136, you argue that the results are not applicable to developed countries due to the focus on Ghana. Why do you expect different results in developed economies, and what differences would you anticipate?

In Zlín, 24 April 2026

*Matějka*