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INTERNATIONAL DIFFERENCES IN THE PERCEPTIONS OF EXPORT OBSTACLES BY SMES IN THE SAME FIRM-LEVEL CHARACTERISTICS: EVIDENCE FROM EUROPEAN COUNTRIES

Mehmet Civelek, Ph.D.

Institute of Entrepreneurship and Marketing
University of Entrepreneurship and Law, Czech Republic
e-mail: m_civelek@windowslive.com
ORCID: 0000-0002-1247-5308

Jiří Polách, Prof. Ing., CSc.

Institute of Entrepreneurship and Marketing
University of Entrepreneurship and Law, Czech Republic
e-mail: jiri.polach@vspp.cz
ORCID: 0000-0002-2224-0414

Ilona Švihlíková, Doc. Ing., Ph.D.

Department of Economics and Economy
University College of Business in Prague, Czech Republic
e-mail: svihlikova@vso-praha.eu
ORCID: 0000-0002-6299-5635

Milan Paták, Doc. Ing., CSc

Department of Business and Management
University College of Business in Prague, Czech Republic
e-mail: patak@vso-praha.eu
ORCID: 0000-0002-9649-9728

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Abstract

Research background: Most of SMEs encounter many impediments when performing direct exporting activities. This is because various countries have different legislative and tax burdens and cultural-linguistic diversities that create export barriers for SMEs from other countries. Even SMEs that are the same size, age, from the same sector or legal form, their perceptions of export obstacles might differ depending on countries where they are located.

Purpose: This research investigates the differences between the export obstacle perceptions of SMEs from different countries but with the same firm-level characteristics
Research methodology: To achieve this aim, the researchers apply a random sampling method to determine the research sample. Moreover, the researchers created an online questionnaire to gather the research data. Finally, 408 SMEs from the Czech Republic, Slovakia and Hungary have been analyzed by performing a Kruskal-Wallis analyses with the Dunnett T3 Post Hoc Test to achieve the aims of the research.
Results: The empirical results express the differences and the similarities between the perceptions of export obstacles by SMEs. While the perceptions of Czech-Hungarian and Slovak-Hungarian SMEs do not differ in any same firm-level characteristics, the differences exist between Czech and Slovak SMEs that are smaller in size, older and, that have limited liability and sector categories. Compare with their Czech counterparts in these categories, Slovak SMEs perceive export obstacles less intensively. The approaches of a government on SMEs and investment freedom in a nation and the exporting patterns of SMEs might be the reasons for these similarities and differences among SMEs in various countries which are in the same age, size, sector and legal form categories.
Novelty: The significant results that this research proves in same firm-level characteristics and an international context makes this paper unique research in the literature. Therefore, policy makers, academicians, SMEs, and financing institutions might gain many benefits from the findings of this study.

Keywords: export obstacles, SMEs, Czech Republic, Slovakia, Hungary, firm-level characteristics

JEL classification: F18, L26, M16

Introduction

SMEs are significant players of economies since they reduce poverty by creating job opportunities (Amoah, Jibril, Luki, Odei, Yawson, 2021; Civelek, Gajdka, Světlík, Vavrečka, 2020), making positive contributions to the GDP levels of nations (Belas, Amoah, Petráková, Kliuchnikava, Bilan, 2020a; Civelek, Ključnikov, Fialova, Folvarčná, Stoch, 2021) and to the development of businesses (Virglerova, Conte, Amoah, Massaro, 2020a). They are also very effective at implementing innovative strategies for their development (Kolková, Ključnikov, 2021). When SMEs want to make international operations, exporting is the first option for the majority of them since they do not have enough sources to use other channels of internationalization. But, these businesses are faced with some obstacles even when performing their export operations. This is because they are obliged to fulfill legislative and tax requirements and they have to respect and be aware of cultural differences that increase their exporting costs.

Firstly, those obstacles might stem from internal and external factors that some theoretical approaches look for. For instance, Institution and Resource Based Views determine the success

of companies around the globe when accessing foreign markets. Concerning an Institution Based View, it not only consists of formal rules that are related with governments' regulations and laws but also consists of culture, values and norms which are the components of informal rules (Ruzekova, Kittova, Steinhauser, 2020). On the other hand, a Resource Based View includes internal factors such as firms' competencies and characteristics that might influence firms' internationalization (Peng, 2016). The variables that this paper deals with belong to both an Institution and Resource Based View, since this paper includes tax-related, legislative, cultural differences and, size, age, sector and legal forms of business. In this context, this research purposes to examine whether differences exist between the perceptions of export obstacles by SMEs in the same organizational characteristics or not. Thus, the research question is as follows: Do SMEs of the same size, age, sector and legal form differently perceive export obstacles depending on their countries? In line with this selected purpose, the researchers analyzed 408 SMEs from Slovakia, the Czech Republic and Hungary. Since the dependent variables consist of ordinal data and the researchers compare the perceptions of three different groups (Czech, Slovakian and Hungarian SMEs) this research employs the Kruskal-Wallis analyses. Moreover, a non-parametric Post Hoc analysis, namely the Dunnett T3 test is performed by the researchers to find out which country's SMEs less intensively perceive export barriers than others.

The reason why this research investigates the fact mentioned above is although SMEs in the same size, age, industry and legal form might perceive export obstacles similarly in a nation, when it comes to an international context, the perceptions of SMEs in similar firm-level characteristics might differ. This paper also analyzes SMEs from countries that are members of the European Union such as Czechia, Slovakia and Hungary, which have similar socio-economic, cultural, and historical characteristics, the perceptions of export barriers by SMEs in these countries might differ as well. For instance, according to Civelek, Ključnikov, Dobrovič, Hudáková (2016), Czech SMEs have negative perceptions on the approach of the state since they do not feel comfortable when doing business. Moreover, SMEs in Slovakia have also perceived different legislative environments and bureaucracies of different countries as obstacles when exporting (Kaputa, Paluš, Vlosky, 2016). Concerning SMEs in Hungary, administrative bureaucratic regulations on target markets have been perceived as obstacles by Hungarian SMEs when exporting (Éltető, Udvari, 2018). Regarding tax burdens, some studies also express the fact that taxes are one of the main export barriers for SMEs in some Visegrad countries (Dvorský, Petráková, Polách, 2019). Similar with tax differences among countries, cultural and linguistic differences are other export obstacles of SMEs in the Czech Republic (Pavlák, 2018), Slovakia (Kaputa et al., 2016) and Hungary (Éltető, Udvari, 2018). Some

studies also compare the internationalization of SMEs from the Czech Republic, Slovakia and Hungary and reveal the fact that Czech SMEs have lower propensities to internationalize in comparison with their Slovak and Hungarian counterparts (Daszkiewicz, 2014; Gubik, Bartha, 2014; Virglerova, Kliestik, Rowland, Rozsa, 2020b).

Although some studies also investigate export obstacles and intentions that are experienced by businesses from other countries, they are only country-based such as in Algeria (Haddoud, Jones, Newbery, 2021; Sudarevic, Radojevic, Marjanovic, Dragas, 2017). On the other hand, some studies compare the export obstacles that are perceived by firms in various countries including New Zealand, Argentina and Chile (Felzensztein, Deans, Dana, 2019) and 65 emerging countries (Pietrovito, Pozzolo, 2021). However, they do not consider firm-specific characteristics when doing this comparison or they only focus on obstacles that stem from an Institution Based View and financial issues, respectively. Thus, by including different samples from various countries and firm-level characteristics that belong to a Resource Based View and also external obstacles that are related with an Institution Based View, this paper provides a wider perspective in the perceptions of export barriers by SMEs. These obstacles are based on external factors and determine the socio-economic and legislative conditions of countries where SMEs want to export, such as legislative, tax-related and linguistic-cultural differences. Although, the countries where the analyzed SMEs in this research are located have quite similar socio-economic conditions, examining differences in the same firm-level characteristics and from different countries is valuable for academic literature since there is a lack of studies in this specific topic. For these reasons, this paper aims to fulfill this research gap.

Furthermore, some studies focus on the impacts of the quality of business environments (Čepel, Stasiukynas, Kotaskova, Dvorský, 2018; Bazo, Cukanova, Markovicova, Steinhauser, 2019), legal (Dvorsky, Belas, Cera, Bilan, 2021), commercial (Polak, 2019) and the strategic risks (Dvorský, Petráková, Ajaz Khan, Formánek, Mikoláš, 2020) on SMEs operations and exporting processes. Some studies have also analyzed the impact of internal factors that belong to firms' characteristics and competencies such as firms' sources, company tradition (Lobo, Fernandes, Ferreira, Peris-Ortiz, 2020), lack of knowledge of the international market (Hutchinson, Fleck, Lloyd-Reason, 2009) on internationalization and the export activities of SMEs (Virglerova et al., 2020b). The positive relationship between firm size and export activities (Silva, Franco, Magrinho, 2016; Lejárraga, Oberhofer, 2015**;** Radojević, Marjanović, Radovanov, 2014), and firm age and exports (Daszkiewicz, 2014) have been analyzed by some studies. The differences in the percetions of export barriers by SMEs in various sectors **(**Lejárraga, Oberhofer, 2015; Al-Hyari, Al-Weshah, Alnsour, 2012; Silva et al., 2016) and legal

forms have also been highlighted by some studies **(**Lejárraga, Oberhofer, 2015; Subrahmanya, 2014). But different from the studies that are mentioned above, this paper focuses on the differences in the perceptions export obstacles by SMEs of the same size, age, legal form and sector but from different countries.

The remaning part of this research is organized in the following sequence. Section 1 presents the theoretical back ground of the paper by mentioning the related studies in the area of this research. Section 2 emphasizes the methodological approaches that the researchers use and gives details regarding the research data. Section 3 provides the results while Section 4 discusses these findings with strong arguments. Moreover, section 4 concludes the paper and declares some limitations of this research.

1. Literature review

Many studies divide export obstacles into two categories as internal and external (Leonidou, 2004; Wach, 2015; Narayanan, 2015). Governmental barriers including tax-related (tariffs etc.) legislative rules (regulations, legal procedures) and socio-cultural barriers (cultural-linguistic differences) have been more intensively perceived as external barriers by SMEs (Morini, Mario Cesar, da Silva, Edmundo, 2021). Their lack of knowledge regarding foreign markets, lack of financial power and opaque structure are the main reasons for this issue (Malca, Peña-Vinces, Acedo, 2020). However, country-specific characteristics such as the quality of institutions, corruption level (Pietrovito, Pozzolo, 2021), economic conditions and export procedures (Morini et al, 2021) can also cause SMEs to perceive export obstacles in various extents. Thus, internationalization levels between developing and developed countries differ (Chandra, Paul, Chavan, 2020).

Concerning organizational, firm-specific factors, SMEs can also differently perceive export impediments. Since smaller firms have limited resources compared to larger firms, they are faced with more obstacles (Al-Hyari et al., 2012; Haddoud, Onjewu, Jones, Newbery, 2018) and risks when doing exports (Hudáková, Masár, 2018; Subrahmanya, 2014). For instance, when smaller businesses export, they might more negatively perceive legislative enforcements (Belas, Strnad, Gavurova, Čepel, 2019) and face more costs (Haddoud et al., 2018) including taxes. Moreover, since countries have different cultures, they have different values and norms that SMEs need to consider when exporting. The differences among cultures might also make SMEs more exposed to face increased costs. In this regard, smaller SMEs might not be able

to afford such costs (Haddoud et al., 2018) since they also have a lack of access to external financing (Lewandowska, Bilan, Mentel, 2021).

On the other hand, businesses that have more resources are able to collaborate with foreign businesses (Silva et al., 2016). For these reasons, the perceptions of export barriers by SMEs in different size categories might differ (Silva et al., 2016; Forte, Salomé Moreira, 2018). Although SMEs in a country with the same size category might perceive export obstacles similarly, SMEs in the same size category but in different countries might have different perceptions regarding export barriers and internationalization. In this regard, Gubik and Bartha (2014) compare Czech, Slovak and Hungarian SMEs in the same size categories and found that while Hungarian larger SMEs have been internationalized more than Czech and Slovakian larger SMEs, Hungarian smaller SMEs have been internationalized less than their Czech and Slovakian counterparts. By analyzing SMEs from the Czechia, Slovakia and Hungary, Virglerova et al. (2020b) they bear out the fact that the perceptions of legal risk by SMEs differ depending on countries.

Éltető (2017) analyzes Baltic, Visegrád and Iberian countries and outlines that the regulations of foreign markets and bureaucratic procedures are obstacles of SMEs' internationalization. The changes and uncertainties in legislative environments and law enforcement are also related with legislative differences that cause impediments in the business environment (Belas et al., 2019) and those are legal barriers of exporting (Wysokinska, 2017; Virglerova et al., 2020b). But, since older firms have been operating for more years, they are not only experienced but also more informed about internationalization and exporting processes than younger SMEs (Subrahmanya, 2014). Thus, their perceptions of market risks (Hudáková, Masár, 2018) and export barriers might be reduced in comparison younger SMEs (Radojević et al., 2014) and they become more likely to continue their exporting activities due to having such competencies and experiences (Lejárraga, Oberhofer, 2015). Therefore, this paper also analyzes the export barrier perceptions of SMEs that are in the same age categories but are located in different countries. This is because although SMEs in the same age categories in a country might perceive export barriers similarly, SMEs in different countries in the same age categories might have different perceptions. In this regard, Éltető (2018) investigates the Iberian, Baltic and Visegrád Regions and cite that legal stability differs depending on countries. For instance, in comparison to Slovak SMEs, Czech SMEs more positively perceive the legal risk (Virglerova, Kliestik, Rowland, Rozsa, 2020b) and their business environment (Belas et al., 2020a). Korner, Kudrna, Vychodil (2002) also confirm the fact that the business environment in the Czech and Hungarian markets are better than Slovakia which is the worst business environment between the Visegrad countries.

Concerning the legal forms of SMEs, having a legal form that is based on partnership reduces the obstacles that firms might face in foreign markets. On the other hand, legal form that enables businesses to have 100% control over their firms minimizes the risks of those businesses regarding partner selection and controlling partners. Therefore, companies having more assets and having secured intangible and tangible sources by foreign countries are more likely to set their businesses with a legal form that enables them to have full control over their firms (Niñerola, Sánchez-Rebull, Hernandez-Lara, 2017). For instance, firms that are managed by corporate groups do more exports due to having more resources and assets. Moreover, limited liability firms have more assets and income than sole proprietorship (Ključnikov, Civelek, Fialova, Folvarčná, 2021). Therefore, firms structured as sole proprietorship usually have a lack of resources and it is more likely for them to perceive export obstacles more intensively (Lejárraga, Oberhofer, 2015). There are also differences between the internationalization of SMEs depending on their legal forms such as proprietorship, partnership, and limited companies (Subrahmanya, 2014). Since there are differences in the export activities of SMEs with different legal forms, it might be benefical to investigate the perceptions of the export barriers of SMEs in the same legal form but from different countries. In this regard, the language and linguistic differences of various nations also carry high importance for exporting SMEs.

For instance, since the Hungarian language is quite different to other languages, Hungarian SMEs emphasize the importance of foreign language knowledge in their exports (Éltető, Udvari, 2018). In this regard, it might be more likely for Hungarian SMEs to perceive language differences more intensively. According to Ključnikov, Civelek, Polách, Mikoláš, Banot (2020a), cultural differences might influence the perceptions of individuals and countries having individualistic culture are more likely to perform risky actions since they feel more free compared to individuals from a collectivist culture when making decisions. Thus, even some obstacles are in existence when exporting, executives in individualistic societies take more autonomous decisions by perceiving the obstacles less intensively than executives in a collectivist culture. According to the Hofstede Index (2021), countries such as the Czech Republic, Slovakia and Hungary have different volumes from the individualism dimensions. In this regard, the perceptions of firm executives so the firms might be different in those countries regarding export barriers.

Pertuz and Miranda (2021) analyzed Colombian manufacturing firms and declared the fact that these businesses are faced with reduced obstacles in their business environment when doing exports. Moreover, Silva et al. (2016) substantiate that service firms encounter more export barriers compared to manufacturing firms. SMEs in the manufacturing industry are also more likely to perform better in the internationalization process compared to SMEs

in the construction, wholesale and retail sectors (Gubik, Bartha, 2014). Although SMEs in different industries might perceive export barriers differently, SMEs that operate in the same industry might have different export barrier perceptions too. This is because SMEs are faced with various problems and different circumstances depending on the country where they are located (Tuzová, Toulová, Kubíčková, 2017). Moreover, the implementation and usage of new technologies by SMEs in the same industry might determine their success and they might have different performance levels (Ključnikov, Civelek, Vozňáková, Krajčík, 2020b). For instance, by analyzing some Central and Eastern European countries including the Czech Republic, Slovakia and Hungary, Salamaga (2020) proves the differences in the exporting patterns of these countries. According to Salamaga (2020), while Slovakia and the Czech Republic have more innovation advantages in the export of transport equipment than Hungary, Hungary has more technological competitiveness with trade compared with Slovakia and the Czech Republic. Belas et al. (2020a) also finds differences in the perceptions of the business environment and business risks by SMEs in the same industry but in different countries such as Slovakia and the Czech Republic. According to Mura and Gašparíková (2010), an administrative burden is not perceived as an obstacle by Slovak SMEs in the service industry while it is perceived so by other sectors.

2. Methodology

This paper purposes to investigate the export barriers' perceptions of SMEs from different countries but in the same size, age, legal form and sector categories. To reach this goal, the research employs a random sampling method and the SMEs are randomly selected from the Cribis database. The researchers created an online questionnaire and sent a questionnaire to the selected SMEs by e-mail. 176 executives from Czech SMEs, 123 executives from Slovak SMEs and 109 executives from Hungarian SMEs are the survey participants. Therefore, 408 SMEs from those countries were examined to fulfill the aim of the research.

To analyze the perceptions of the SMEs regarding legislative, tax related and linguistic-cultural export barriers, the same survey statements were directed to the Czech, Slovak and Hungarian respondents. To investigate the perceptions of SMEs regarding legislative differences, the following statement was asked "Legislative differences are not an obstacle to the export of our products". Regarding tax related export barriers, another statement was directed as follows: "The differences in tax policy are not an obstacle to the export of our products". Regarding the examination of the perception of the last export obstacle, another statement was

applied by the researchers as "Linguistic and cultural differences are not an obstacle to the export of our products". The researchers applied the Five-point Likert scale from 1 to 5 as "1 − strongly disagree, 2 –disagree, 3 – hold no position, 4 – agree, 5 – strongly agree" to scale the responses regarding the survey questions that are mentioned above. Lower scores that the respondents select, indicate the fact that the respondents more intensively perceive legislative, tax related and linguistic-cultural differences as export barriers.

As mentioned above, to scale the dependent variables, namely, legislative, tax-related and cultural-linguistic export barriers, the researchers used the Five-Point Likert Scale. Therefore, the dependent variables consist of ordinal data. In addition to do that, the researchers compared the responses of three groups (Czech, Slovakian and Hungarian SMEs) in line with these export obstacles. For these reasons, this paper runs the Kruskal-Wallis analyses to find out the differences among SMEs regarding their perceptions of export barriers. On the other hand, this paper employs a non-parametric Post Hoc analysis, namely the Dunnett T3 test to find out which of the country's SMEs more intensively perceive export barriers than other countries' SMEs in the same age, size, legal form and sector categories.

The arguments of previous studies that are mentioned in the Literature Review section allow this paper to set out the following hypotheses:

H1a: There are statistically significant differences between the perceptions of smaller-sized SMEs of different countries regarding export barriers.

H1b: There are statistically significant differences between the perceptions of larger-sized SMEs of different countries regarding export barriers.

H2a: There are statistically significant differences between the perceptions of younger SMEs of different countries regarding export barriers.

H2b: There are statistically significant differences between the perceptions of older SMEs of different countries regarding export barriers.

H3a: There are statistically significant differences between the perceptions of limited liability SMEs of different countries regarding export barriers.

H3b: There are statistically significant differences between the perceptions of non-limited liability SMEs of different countries regarding export barriers.

H4a: There are statistically significant differences between the perceptions of manufacturing SMEs of different countries regarding export barriers.

H4b: There are statistically significant differences between the perceptions of non-manufacturing SMEs of different countries regarding export barriers.

A 5% level of significance is chosen by the researchers to test the hypotheses. Therefore, having p values that are higher than the 5% significance level make this research fail to support the research hypotheses. In this case, the research supports the null hypotheses that presumes the nonexistence of the differences in the perceptions of export barriers by SMEs in the same age, size, sector and legal form categories but from different countries.

Moreover, this paper presents details about the samples below in Table 1. SMEs operating in transportation, tourism, the service industry, construction, agriculture and retailing are categorized as other regarding sector. By following the study of Ključnikov et al. (2021), this paper divides SMEs into two different legal form categories as limited liability firms and others. Firms that are legally structured as cooperative, joint stock company and sole proprietorship are grouped as others. Concerning firm sector, it is divided as manufacturing and non-manufacturing. This is because the manufacturing sector makes the highest contributions on the exporting activities of the EU (Daszkiewicz, 2014).

Table 1. Sample Profile

		Czech		Slovak		Hun	
		n	share (%)	*n*	share (%)	*n*	share (%)
Firm size	micro & small	124	70.45	95	77.23	83	76.15
	medium	52	29.56	28	22.77	26	25.69
	total	176	100.00	123	100.00	109	100.00
Firm age	up to 10 years	46	26.14	34	27.64	23	21.10
	more than 10	130	73.86	89	72.36	86	78.90
	total	176	100.00	123	100.00	109	100.00
Firm legal structure	limited	117	66.48	92	74.80	88	80.73
	other	59	33.52	31	25.20	21	19.27
	total	176	100.00	123	100.00	109	100.00
Firm sector	manufacturing	63	35.80	39	31.71	38	34.86
	other	113	64.20	84	68.29	71	65.14
	total	176	100.00	123	100.00	109	100.00

Source: authors' calculations.

This paper uses Cochran's formula to determine sample size. While the sampling error (e) is determined as 0.05 and the confidence level (Z) becomes 95% (Cochran, 1963). Moreover, the sample population of this paper includes SMEs from Slovakia, the Czech Republic and Hungary, therefore, it is very large. In this case, maximum variability (p) is considered as 0.5, while q equals to $1 - p$ which means 0.5. These volumes can be added to the formula as follows:

$$n_0 = \frac{Z^2 pq}{e^2}, \quad n_0 = \frac{1.96^2 (0.5)(0.5)}{(0.05)^2} = 384$$

where: n = sample size, Z = confidence level at 95% (1.96 is a value that is received from statistical tables that indicate volumes for a field below the normal curve).

As presented above, the findings from the Cochran formula is 384. Due to having 408 SMEs in the research data, this sample size is representative to perform the analyzes of this research.

3. Results

The results of the Kruskal-Wallis test for the differences between countries regarding each SMEs' size category are shown below in Table 2. According to Table 2, the perceptions of Czech, Slovakian and Hungarian micro-small enterprises differ regarding legislative, tax related and linguistic-cultural export barriers. This is because the p values for these variables are significant at a 5% significance level (legislative: Df = 2, H = 8.533, $p < 0.05$; tax: Df = 2, H = 9.341, $p < 0.05$; linguistic-cultural: Df = 2, H = 8.909, $p < 0.05$). Since these results confirm the differences, this research supports the H1a hypothesis that assumes the existence of significant differences in the perceptions of export barriers by smaller-sized SMEs in various countries.

Concerning the Czech, Slovakian and Hungarian medium-sized enterprises, there are not any significant differences between these larger-sized Czech, Slovak and Hungarian SMEs' perceptions of legislative, tax-related and linguistic-cultural export barriers. As shown in Table 2, all p values for larger-sized firms are higher than the 5% level of significance (legislative: Df = 2, H = 2.238, $p > 0.05$; tax: Df = 2, H = 5.924, $p > 0.05$; linguistic-cultural: Df = 2, H = 3.239, $p > 0.05$). For this reason, this study fails to support the H1b hypothesis that presumes the existence of significant differences between the perceptions of export barriers by larger-sized SMEs in different countries.

Table 3 presented below illustrates the results of the Kruskal-Wallis test for the differences in the perceptions of export barriers by the Czech, Slovak and Hungarian SMEs in various firm age categories. As depicted in the table, the p values for younger Czech, Slovak and Hungarian SMEs are higher than the 5% significance level (legislative: Df = 2, H = 4.879, $p > 0.05$; tax: Df = 2, H = 5.890, $p > 0.05$; linguistic-cultural: Df = 2, H = 3.972, $p > 0.05$). These results confirm the fact that significant differences do not exist between the perceptions of younger Czech, Slovak, and Hungarian SMEs regarding export barriers. For this reason, this paper fails

to support H2a hypothesis that suggests the existence of differences between the export barriers perceptions of younger SMEs in different countries.

On the other hand, although some significant differences exist between older SMEs' perceptions of legal and tax-related export impediments, the perceptions of cultural-linguistic export barriers by older SMEs do not differ. As indicated in Table 3, while the *p* values for the legislative and tax-related barriers are significant at the 5% significance level (legislative: Df = 2, H = 6.669, $p < 0.05$; tax: Df = 2, H = 7.742 $p < 0.05$), p value for linguistic-cultural barriers is not significant (linguistic-cultural: Df = 2, H = 3.377, $p > 0.05$). Hence, this paper fails to support the H2b hypothesis that assumes the existence of significant differences between the export barriers perceptions of older SMEs in different countries.

Table 2. The results of the Kruskal Wallis test for differences between countries per each SMEs' size category

Size	Indicator	Samples	*n*	Mean Rank	*Df*	*H*	*p*
Micro-small (smaller)	legislative	Czech	124	137.63	2	8.533	**0.014***
		Slovakian	95	171.16			
		Hungarian	83	149.72			
	tax related	Czech	124	134.54	2	9.341	**0.009***
		Slovakian	95	168.74			
		Hungarian	83	157.10			
	cultural	Czech	124	136.36	2	8.909	**0.012***
		Slovakian	95	170.15			
		Hungarian	83	152.77			
Medium (larger)	legislative	Czech	52	52.24	2	2.238	0.327
		Slovakian	28	60.29			
		Hungarian	26	48.71			
	Tax related	Czech	52	49.01	2	5.924	0.052
		Slovakian	28	65.11			
		Hungarian	26	49.98			
	Cultural	Czech	52	51.59	2	3.239	0.198
		Slovakian	28	48.89			
		Hungarian	26	62.29			

* – indicates significance level at 0.05; *n* is sample size; *H* is the Kruskal-Wallis statistic.

Source: authors' results.

Table 3. The results of the Kruskal Wallis test for differences between countries per each SMEs' age category

Age	Indicator	Samples	*n*	Mean rank	*Df*	*H*	*p*
Younger	legislative	Czech	46	49.61	2	4.879	0.087
		Slovakian	34	60.49			
		Hungarian	23	44.24			
	tax related	Czech	46	44.97	2	5.890	0.052
		Slovakian	34	62.01			
		Hungarian	23	51.26			
	cultural	Czech	46	45.97	2	3.972	0.137
		Slovakian	34	58.46			
		Hungarian	23	54.52			
Older	legislative	Czech	130	140.75	2	6.669	**0.036***
		Slovakian	89	170.96			
		Hungarian	86	152.94			
	tax related	Czech	130	138.82	2	7.742	**0.021***
		Slovakian	89	171.04			
		Hungarian	86	155.76			
	cultural	Czech	130	142.77	2	3.377	0.185
		Slovakian	89	161.29			
		Hungarian	86	159.89			

* – indicates significance level at 0.05. *n* is sample size; *H* is the Kruskal-Wallis statistic.

Source: authors' results.

Table 4 shows the corresponding results of the Kruskal-Wallis test for the differences in the perceptions of export barriers by the Czech, Slovak and Hungarian SMEs in various legal structure categories.. When it comes to limited liability firms, this paper also fails to support the H3a hypothesis. This is because there are not any significant differences between the perceptions of the Czech, Slovak and Hungarian limited liability firms regarding cultural-linguistic export obstacles (legislative: Df = 2, H = 6.984, $p < 0.05$; tax: Df = 2, H = 12.962, $p < 0.05$; linguistic-cultural: Df = 2, H = 2.563, $p > 0.05$). Although, the differences exist in the perceptions of legislative and tax-related export obstacles by limited liability firms, the *p* value for the perceptions of cultural-linguistic export barriers by limited liability firms is not significant. Concerning firms structured with other legal forms, there are not any statistically significant results in the perceptions of export barriers by the Czech, Slovak and Hungarian non limited liability firms. Hence, the H3b hypothesis that presumes the existence of significant

differences among these businesses is not supported (legislative: Df = 2, H = 2.940, p > 0.05; tax: Df = 2, H = 2.279, p > 0.05; linguistic-cultural: Df = 2, H = 6.005, p = 0.05).

Table 4. The results of the Kruskal Wallis test for differences between countries per each SMEs' legal structure category

Legal structure	Indicator	Samples	*n*	Mean rank	*Df*	*H*	p
Limited liability	legislative	Czech	117	139.56	2	6.984	**0.030***
		Slovakian	92	167.86			
		Hungarian	88	141.84			
	tax related	Czech	117	130.50	2	12.962	**0.002***
		Slovakian	92	171.92			
		Hungarian	88	149.64			
	cultural	Czech	117	139.94	2	2.563	0.278
		Slovakian	92	157.51			
		Hungarian	88	152.15			
Other	legislative	Czech	59	51.57	2	2.940	0.230
		Slovakian	31	63.24			
		Hungarian	21	57.76			
	tax related	Czech	59	51.81	2	2.279	0.320
		Slovakian	31	60.95			
		Hungarian	21	60.48			
	cultural	Czech	59	49.31	2	6.005	0.050
		Slovakian	31	62.87			
		Hungarian	21	64.67			

* – indicates significance level at 0.05; *n* is sample size; *H* is the Kruskal-Wallis statistic.

Source: authors' results.

The results from the Kruskal Wallis test regarding the export barrier perceptions of the Czech, Slovak and Hungarian SMEs that are categorized in different sectors, are shown below in Table 5. With respect to SMEs in the manufacturing sector, a significant difference exists only in the perceptions of tax-related export barriers by the Czech, Slovak and Hungarian SMEs (legislative: Df = 2, H = 3.152, p > 0.05; tax: Df = 2, H = 6.702, p < 0.05; linguistic-cultural: Df = 2, H = 0.664, p > 0.05). This is because the p values for the perceptions of legislative and linguistic-cultural barriers are not significant at the 5% significance level. In this regard, this paper fails to support the H4a hypothesis assuming the significant differences in the perceptions of export barriers by SMEs in the manufacturing sectors of various countries.

As shown in Table 5, the p values for the Czech, Slovak and Hungarian SMEs that do not operate in the manufacturing industry are significant at the 5% level of significance (legislative: Df = 2, H = 6.884, p < 0.05; tax: Df = 2, H = 7.200, p < 0.05; linguistic-cultural: Df = 2, H = 10.526, p < 0.05). Therefore, this paper supports the H4b hypothesis that surmises the existence of differences between the perceptions of export barriers by SMEs from various countries, operating in the non-manufacturing sector.

Table 5. The results of the Kruskal Wallis test for differences between countries per each SMEs' sector category

Sector	Indicator	Samples	*n*	Mean rank	*Df*	*H*	*p*
Manufacturing	legislative	Czech	63	68.36	2	3.152	0.207
		Slovakian	39	79.55			
		Hungarian	38	64.76			
	tax related	Czech	63	63.69	2	6.702	**0.035***
		Slovakian	39	83.74			
		Hungarian	38	68.20			
	cultural	Czech	63	71.45	2	0.664	0.717
		Slovakian	39	66.44			
		Hungarian	38	73.09			
Other	legislative	Czech	113	122.54	2	6.884	**0.032***
		Slovakian	84	150.93			
		Hungarian	71	134.09			
	tax related	Czech	113	120.60	2	7.200	**0.027***
		Slovakian	84	148.57			
		Hungarian	71	139.99			
	cultural	Czech	113	117.91	2	10.526	**0.005***
		Slovakian	84	151.38			
		Hungarian	71	140.94			

* – indicates significance level at 0.05; *n* is sample size; *H* is the Kruskal-Wallis statistic.

Source: authors' results.

To find out the details regarding which country's SMEs in the same age, size, legal form and sector categories more intensively perceive export barriers than other countries, this paper applies the Dunnet T3 Post-Hoc analyzes. The results from the Dunnett T3 in relation to size and age of SMEs are presented below in Table 6. According to this table, the Czech and Slovak smaller-sized enterprises differently perceive legislative, tax-related and linguistic-cultural export barriers. This is because the p values for legislative, tax-related and linguistic-cultural

export barriers for the Czech and Slovak SMEs are 0.011, 0.010, and 0.023, respectively and they are significant at the 5% level of significance. Since the mean volumes for the Slovak micro-small sized enterprises are higher than the Czech micro and small sized enterprises (it can be seen under the column of mean difference regarding firm size), compared to the Slovak micro-small-sized enterprises, the Czech micro-small sized enterprises more intensively perceive those exporting barriers. But there are not any significant differences between the Slovak-Hungarian and Czech-Hungarian micro and small sized enterprises in their perceptions of export impediments. On the other hand, the results from the Dunnett T3 test also confirm the fact that the export risk perceptions of the Czech, Slovak and Hungarian larger-sized (medium-sized) SMEs do not differ since the p values are not significant at the 5% level of significance.

Regarding the differences in the perceptions of export obstacles by SMEs in various age categories, as indicated in Table 6, the p values for younger and older Czech and Slovak SMEs' tax related export obstacles are 0.032 and 0.014, respectively. Thus, the perceptions of tax related export barriers by younger Czech-Slovak and older Czech Slovak SMEs differ. Considering mean differences, Czech SMEs more intensively perceive tax related export impediments than Slovak SMEs in both age categories, namely, older and younger. On the other hand, while the perceptions of cultural-linguistic export barriers by the Czech, Slovak and Hungarian SMEs do not differ in both age categories (*p* values are 0.415, 0.913, 0.785, 0.472, 0.445, 0.999, respectively) significant differences exist between older Czech and Slovak SMEs in the perceptions of legislative export obstacles (Significance for Czech-Slovak $p = 0.021 < 0.05$). In this regard, the mean differences between older Slovak and Czech SMEs confirm the fact that older Slovak SMEs less intensively perceive legislative obstacles when exporting in comparison to their Czech counterparts.

The results from the Dunnett T3 regarding the differences in the perceptions of export barriers by SMEs from various countries but in the same legal form, and sector categories are shown below in Table 7. According to this table, the perceptions of export obstacles by the Czech, Slovak and Hungarian SMEs structured as non-liability firms do not differ, since all of the p values are higher than the 5% significance level. But when it comes to limited liability firms, Czech and Slovakian SMEs' perceptions of legislative and tax related export barriers differ (the *p* value for the Czech and Slovak SMEs regarding legislative obstacles is 0.028; the p value for the Czech and Slovak SMEs regarding tax related obstacles is 0.001). Compared to Slovakian limited liability firms, Czech SMEs structured as limited liability firms more intensively perceive legislative and tax related export obstacles. On the other hand, the perceptions of Czech-Hungarian and Slovak-Hungarian SMEs do not differ in both categories of legal form.

Table 6. Export Barriers perceptions of SMEs regarding age and size categories in the Dunnett T3 test

Indicators			Mean difference (I-J) size		Mean difference (I-J) age		Significance size		Significance age	
variable	country (I)	country (J)	micro & small	medium	firm age <10 years	>10 years	micro & small	medium	age <10 years	>10 years
Legislative	Czech	Slovak	–0.45993	–0.33242	–0.38875	–0.42965	**0.011***	0.567	0.413	**0.021***
		Hun	–0.19918	0.17308	0.26087	–0.19356	0.572	0.892	0.774	0.560
	Slovak	Czech	0.45993	0.33242	0.38875	0.42965	**0.011***	0.567	0.413	**0.021***
		Hun	0.26075	0.50549	0.64962	0.23609	0.393	0.279	0.107	0.474
	Hungary	Czech	0.19918	–0.17308	–0.26087	0.19356	0.572	0.892	0.774	0.560
		Slovak	–0.26075	–0.50549	–0.64962	–0.23609	0.393	0.279	0.107	0.474
Tax related	Czech	Slovak	–0.46019	–0.62363	–0.59719	–0.46344	**0.010***	0.057	**0.032***	**0.014***
		Hun	–0.32423	–0.07692	–0.23913	–0.25832	0.144	0.990	0.805	0.300
	Slovak	Czech	0.46019	0.62363	0.59719	0.46344	**0.010***	0.057	**0.032***	**0.014***
		Hun	0.13595	0.54670	0.35806	0.20512	0.825	0.237	0.543	0.594
	Hungary	Czech	0.32423	0.07692	0.23913	0.25832	0.144	0.990	0.805	0.300
		Slovak	–0.13595	–0.54670	–0.35806	–0.20512	0.825	0.237	0.543	0.594
Cultural	Czech	Slovak	–0.40450	0.24176	–0.37468	–0.19162	**0.023***	0.644	0.415	0.472
		Hun	–0.16100	–0.36538	–0.15217	–0.20912	0.622	0.519	0.913	0.445
	Slovak	Czech	0.40450	–0.24176	0.37468	0.19162	**0.023***	0.644	0.415	0.472
		Hun	0.24350	–0.60714	0.22251	–0.01751	0.344	0.102	0.785	0.999
	Hungary	Czech	0.16100	0.36538	0.15217	0.20912	0.622	0.519	0.913	0.445
		Slovak	–0.24350	0.60714	–0.22251	0.01751	0.344	0.102	0.785	0.999

* – indicates significance level at 0.05.

Source: authors' results.

Table 7. Export Barriers perceptions of SMEs regarding sector and legal form categories in the Dunnett T3 test

Indicators			Mean difference (I-J) sector		Mean difference (I-J) legal form		Significance sector		Significance Legal form	
variable	country (I)	country (J)	other	manufac-turing	other	limited liability	other	manufac-turing	other	limitd liability
1	2	3	4	5	6	7	8	9	10	11
Legislative	Czech	Slovak	–0.41498	–0.41758	–0.36741	–0.42586	**0.035***	0.286	0.366	**0.028***
		Hun	–0.18410	0.06015	–0.16465	–0.06964	0.680	0.992	0.918	0.967
	Slovak	Czech	0.41498	0.41758	0.36741	0.42586	**0.035***	0.286	0.366	**0.028***
		Hun	0.23089	0.47773	0.20276	0.35623	0.510	0.285	0.872	0.150
	Hungary	Czech	0.18410	–0.06015	0.16465	0.06964	0.680	0.992	0.918	0.967
		Slovak	–0.23089	–0.47773	–0.20276	–0.35623	0.510	0.285	0.872	0.150

1	2	3	4	5	6	7	8	9	10	11
Tax related	Czech	Slovak	–0.39296	–0.69353	–0.26900	–0.60312	0.052	**0.016***	0.690	**0.001***
		Hun	–0.30275	–0.18881	–0.32123	–0.29779	0.270	0.771	0.700	0.163
	Slovak	Czech	0.39296	0.69353	0.26900	0.60312	0.052	**0.016***	0.590	**0.001***
		Hun	0.09021	0.50472	–0.05223	0.30534	0.947	0.209	0.998	0.234
	Hungary	Czech	0.30275	0.18881	0.32123	0.29779	0.270	0.771	0.700	0.163
		Slovak	–0.09021	–0.50472	0.05223	–0.60312	0.947	0.209	0.998	0.234
Cultural	Czech	Slovak	–0.44595	0.18559	–0.42428	–0.16769	**0.025***	0.662	0.203	0.630
		Hun	–0.29253	–0.02089	–0.62550	–0.07382	0.264	0.999	0.183	0.947
	Slovak	Czech	0.44595	–0.18559	0.42428	0.16769	**0.025***	0.662	0.203	0.630
		Hun	0.15342	–0.20648	–0.20123	0.09387	0.788	0.659	0.918	0.904
	Hungary	Czech	0.29253	0.02089	0.62550	0.07382	0.264	0.999	0.183	0.947
		Slovak	–0.15342	0.20648	0.20123	–0.09387	0.788	0.659	0.918	0.904

* – indicates significance level at 0.05.

Source: authors' results.

In connection with the differences in the same sectoral categories, some significant differences exist between only Czech and Slovak manufacturing firms regarding tax-related issues (p value = 0.016 < 0.05) and Czech and Slovak firms operating in non-manufacturing industries regarding legislative (p value = 0.035 < 0.05) and linguistic-cultural (p value = 0.025 < 0.05) export barriers. For these reasons, the perceptions of export risk barriers do not differ between Czech-Hungarian and Slovak-Hungarian SMEs in both sectors categories of manufacturing and non-manufacturing. Since the mean differences are higher for Slovak manufacturing firms regarding tax related obstacles, they less intensively perceive tax related obstacles compared to Czech manufacturing SMEs. On the other hand, the mean differences are also higher for Slovak non-manufacturing firms in the perceptions of legislative and cultural export barriers, thus, compared to Slovak non-manufacturing SMEs, Czech non-manufacturing SMEs more intensively perceive legislative and cultural export barriers.

4. Discussion

As has already been vindicated by the analyses, this paper finds differences in the perceptions of Czech and Slovakian smaller, older, limited liability, manufacturing and non-manufacturing SMEs regarding export obstacle. Compared to Slovakian smaller, older, limited liability, manufacturing and non-manufacturing SMEs, Czech SMEs in the same characteristics more intensively perceive some export obstacles such as legislative, tax related or cultural-

linguistic differences. For these reasons, the results of this paper are compatible with the studies of Belas et al. (2020a) and Belas, Gavurova, Cepel, Kubak (2020b) since thisresearch also validate the differences in the same industries where Czech and Slovak SMEs operate. Moreover, the results of this paper regarding the international differences between SMEs' export perceptions are consistent with the study of Felzensztein et al. (2019) and Pietrovito and Pozzolo (2021), since these researchers also substantiate variations in the exporting patterns of different countries' businesses. On the other hand, the results of this paper regarding the differences in the same size categories are not compatible with the study of Gubik and Bartha (2014). This is because while these researchers verify the differences between Czech-Hungarian and Slovak-Hungarian SMEs, this research does confirm the differences only between smaller Czech and Slovak enterprises. Moreover, since some studies validate the fact that Czech SMEs less intensively perceive legal risk and more positively evaluate the business environment compared to Slovak SMEs (Virglerova et al., 2020a; Belas et al., 2020a; Korner et al., 2002), the results of this research are not in line with these studies.

The reasons for these differences in the perceptions of export barriers by Czech and Slovakian older, smaller, limited liability, manufacturing and non-manufacturing SMEs might be related with the regulations of the Slovakian government that makes SMEs face reduced obstacles when doing business. For instance, Belás and Sopková (2016) highlight the fact that the Slovak government has simplified processes to set up business and has created a new system that enables firms to pay their taxes. Such implementations by the government might have made Slovak entrepreneurs and firm executives positively perceive their business environment and might have motivated those executives to apply export activities abroad by less intensively perceiving export obstacles.

Another reason why Czech SMEs perceive some or all of export barriers more intensively than their Slovakian counterparts in the same age, size, sector and legal form categories might stem from Investment Freedom in these countries. This is because companies operating in countries having a higher score from the Investment Freedom Index, are more free to move their resources to foreign markets (Heritage, 2021). According to the Investment Freedom Index (Heritage, 2021), the Czech Republic has a lower score from this index compared to Slovakia. For this reason, Czech older, smaller, manufacturing, non-manufacturing and limited liability SMEs might have not a free investment environment as the Slovak SMEs in the same age, size, sector and legal form categories have. Thus, this fact might be the reason why SMEs in the Czech Republic more intensively perceive legal and tax differences as obstacles when doing exports.

On the other hand, the reason why the perceptions of Czech-Hungarian and Slovak-Hungarian SMEs in the same age, size, legal form and sector categories do not differ might be related with their similar exporting patterns. Since those countries are members of the European Union that includes countries from similar cultural values and norms, these countries make the majority of their exports to one of the member countries, namely, Germany. Then, the second biggest trading partners of Slovakia is the Czech Republic, while the Czech's and Hungary's is Slovakia (Trading Economics, 2021). This fact can be explained by the Gravity Model. According to this model, a country first trades with larger nations that have higher GDPs and then trade with countries that are geographically closer to them (Salvatore, 2013). Since Germany's GDP level is higher than other neighbours of those countries, the Czech Republic, Slovakia and Hungary trade more with this country and then geographically closer countries, such as the Czech Republic and Hungary trade more with Slovakia and Slovakia trades more with the Czech Republic. This fact might be a strong argument for the nonexistence of the differences between Czech-Hungarian SMEs and Slovak-Hungarian SMEs in both age, size, sector and legal form categories.

A lack of knowledge regarding countries' legislative and tax systems and cultural norms and values is the main weakness of companies when entering foreign markets. To overcome the liability of foreignness, they need to find foreign partners and to investigate the markets that they would like to enter. By doing so, they can communicate with their foreign partners more efficiently, and this fact makes them more aware of different legislative and tax conditions of markets that they want to have access. Company executives also need to improve their abilities such as cultural intelligence so they can face reduced export barriers. Moreover, if SMEs have some trouble regarding language, legal and tax issues, they can apply indirect exports by looking for some intermediary firms that are familiar with foreign markets. Governments can also certify those intermediary firms to increase the trustworthiness of those firms that will help main firms when exporting. Moreover, when businesses are willing to operate abroad, they need to be aware of the local language dialects of the country that they want to enter. By having such awareness, companies become more likely to satisfy foreigner customers' needs. In this regard, entrepreneurs and company executives need to improve their foreign language skills by participating in some language courses.

An important role that governments play in international trade is making trade agreements with other countries as much as possible. By having more trade agreements, governments can reduce tariffs, and minimize export risk for their local businesses. Governments' guidance role and financial support such as giving credit for exporting activities are other prerequisites for the

success of SMEs when doing exports. On top of that, governments might make tax deductions for exporting SMEs to reduce the costs that those firms face during exporting activities.

Table 8. Hypotheses Testing Results

Hypotheses	Outcomes
H1a: There are statistically significant differences between the perceptions of smaller-sized SMEs of different countries regarding export barriers	Accepted
H1b: There are statistically significant differences between the perceptions of larger-sized SMEs of different countries regarding export barriers	Rejected
H2a: There are statistically significant differences between the perceptions of younger SMEs of different countries regarding export barriers	Rejected
H2b: There are statistically significant differences between the perceptions of older SMEs of different countries regarding export barriers	Rejected
H3a: There are statistically significant differences between the perceptions of limited liability SMEs of different countries regarding export barriers	Rejected
H3b: There are statistically significant differences between the perceptions of non-limited liability SMEs of different countries regarding export barriers	Rejected
H4a: There are statistically significant differences between the perceptions of manufacturing SMEs of different countries regarding export barriers	Rejected
H4b: There are statistically significant differences between the perceptions of non-manufacturing SMEs of different countries regarding export barriers	Accepted

Source: authors' results.

Conclusion

Although export increases growth, competitiveness, sustainability and the financial conditions of SMEs, depending on countries where they operate might determine their financial performance and success in their exporting process. This is because export obstacles such as tax-related and linguistic-cultural differences of various countries affect their perceptions to continue their exporting operations. In this regard, this paper analyzes the perceptions of export barriers by SMEs from different countries but in the same firm-level characteristics. Although, SMEs in same characteristics such as size, length of doing business, sector and legal form might perceive export obstacles similarly, the perceptions of SMEs in similar characteristics might be different in the international context. This is the gap that this paper wants to fulfill and to make a value addition into the literature.

In parallel with this aim, the researchers used a random sampling method to select the survey respondents from the Cribis database. Then, an online questionnaire was sent to those randomly selected respondents. 408 SMEs from the Czech Republic, Slovakia and Hungary fulfilled the survey. To find the differences between SMEs having the same characteristics but in

various countries, the researchers performed the Kruskal-Wallis analyses with the Dunnett T3 Post Hoc Test. According to the results, differences exist between Czech and Slovak smaller-sized enterprises regarding the perception of export obstacles. Regarding the length of doing business (firm age), the differences exist between Czech and Slovak older SMEs in relation to the perception of legislative differences, Czech and Slovak SMEs in both age categories regarding tax differences. Moreover, Czech and Slovak limited liability firms differ in the perceptions of legislative and tax related export obstacles. Concerning the sectors of SMEs, there are significant differences between manufacturing firms' perceptions of tax-related obstacles and non-manufacturing Czech and Slovak SMEs' perceptions of cultural export barriers. In all cases, Czech SMEs more intensively perceive export obstacles than their Slovakian counterparts. The reasons for the differences among the SMEs of various nations might stem from governments' approach to SMEs, investment freedom in a nation.

The increases in the awareness of SMEs regarding legislative, tax-related and cultural differences enable them to be more successful in the long term. Therefore, participation in language courses, interactions with other local businesses, having alliances with intermediary firms allows SMEs to reduce their export risk. Company executives also need to improve their capabilities and increase their knowledge about those differences to increase the success and performance of their firms. Governments' roles in this process are also very crucial, since they can reduce tariffs, non-tariff barriers, and other export obstacles for their local businesses. Financial support and the guidance of the governments are also very beneficial for the internationalization process of SMEs.

As already mentioned, this paper analyzes export obstacles in a wider scope by considering some firm characteristics and the perceptions of SMEs from different countries. But, it has some limitations. For instance, this paper only considers external environmental factors such as legislative, tax issues and cultural differences that might affect the export activities of businesses from three European countries. Since the survey respondents completed the survey in their own language, there might be some translation problems. For these reasons, further studies might collect data also from SMEs from other European countries and also from all over the world to make comparisons between the perceptions of SMEs regarding export barriers. Some internal factors such as the characteristics of entrepreneurs might be included in new research to find more reasons for more intensive perceptions of export impediments by SMEs. Moreover, other external export barriers such as procedural and task barriers can be investigated by new studies to extend the scope of new research.

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