

Atypical Forms of Employment in SMEs: Case Study of Nitra Region

Enikő KORCSMÁROS*

Abstract

The basic objective of the research was to map the employment forms made use of in the small and medium enterprises operating in the Nitra region, with an emphasis on so called atypical employment forms which provides new possibilities for small and medium-sized enterprises; they introduce the possibility to reduce social contribution costs. A questionnaire was used to collect data from 513 randomly selected and addressed SMEs and 320 fully completed questionnaire forms served as the basis for a data analysis. The data collection was carried out in the first half of the year 2017. The atypical employment forms are applied not only in enterprises operating in the agricultural sector but also in other economy sectors. Micro enterprises use atypical employment patterns mainly when it comes to their active workforce, which fact is not surprising when considering the general characteristics of the enterprises included in this group.

Keywords: *employment forms, atypical employment, small and medium enterprises, Nitra region, Slovakia*

JEL Classification: J21, M59, O29

DOI: <https://doi.org/10.31577/ekoncas.2021.05.05>

Introduction

The economic role of small and medium-sized enterprises is remarkable since they provide a significant proportion of GDP in addition to export and import activities. Based on the data of the Slovak Business Agency (2016), more than 70% of employees are employed with companies in the small and medium-sized business sector (Malé a stredné podnikanie v číslach v roku 2015, 2016). The

* Enikő KORCSMÁROS, J. Selye University, Faculty of Economics and Informatics, Department of Economics, Bratislavská cesta 3322, 945 01 Komárno, Slovak Republic; e-mail: korcsmarose@ujs.sk

rapidly changing market conditions of the 21st century have been forcing the companies to consider and study current employment trends, to be more flexible, and to introduce new forms of employment e.g. home office, part-time jobs, etc. Characteristic features of those forms of employment are completely different from traditional 8-hour workday jobs and can be called atypical. Flexibility is considered to be one of the strengths of SMEs and it also allows them to survive in a highly competitive environment. It is difficult to imagine that this would be possible without the use of flexible employment forms because in most cases, SMEs do not have the means of production that would allow them to respond flexibly to changes in the market. The question remains whether SME owners and managers are able to take advantage of all the opportunities offered in this area or whether they will stick to the stereotypes they already apply and thus hinder potential growth of their enterprises. We already know that the expenditures on active labour market policy measures made in the previous year have the strongest impact on the expenditures in the following period. (Blazevic Buric and Mrnjavac, 2017) We consider it important to examine the issue of atypical employment in addition to a comprehensive nationwide analysis in more detail in the Nitra region, so that we have the opportunity to highlight its characteristics. Given the structure of the article, from the theoretical point of view of the researched issues based on domestic and international literature, we will focus on the objectives of primary research and methodology. After verification of the formulated assumptions in the empirical part, we defined conclusions.

1. Problem Formulation

Flexibility connected with employment or jobs can be seen as a precondition where the organization can, without limitation, change the quantity or quality of work in response to changes in demand (Goudswaard and De Nanteuil, 2000).

The well-known approach toward flexibility on the part of organizations includes the definition made by Atkinson (1984), which distinguishes three types of flexibility:

- *functional* – employees can move smoothly and quickly to other activities within the organization and perform other tasks,
- *numerical* – the number of workers in the organization can be quickly and easily reduced or increased according to short-term changes in labour needs,
- *financial* – the opportunity to respond flexibly to supply and demand on the external labour market, which facilitates functional or numerical flexibility.

Atkinson divides the company's workforce into key workers with an emphasis on functional flexibility and peripheral workers subject to numerical flexibility.

While peripheral workers experience an increase in their number (i.e. numerical flexibility is applied), key tasks vary and their range of responsibility (i.e. functional flexibility) is changed (Atkinson, 1984). Authors Essősy and Vinkóczy (2018) pointed out that SME managers' awareness as to employment options is to be increased.

The issue of various employment forms has been studied by several domestic and foreign researchers. Kazuya (2005) emphasises that it is not so easy to clearly define what we mean by typical and atypical employment patterns since what we accept as typical today was considered to be atypical a few decades ago. Technological and infrastructural developments over the last decades required appropriate solutions that can be characterized by flexibility (Makó and Simonyi, 2003). Hanzelová, Kostolná and Reichová (2005) emphasizes the fact that the scientific literature does not provide any clear definition of typical and atypical employment patterns. Following the labour market changes over the past period, we can assume that employment forms based on indefinite term contracts and jobs other than the 8-hour workday jobs can be considered atypical.

Atypical employment patterns provide new possibilities for small and medium-sized enterprises; they introduce the possibility to reduce social contribution costs (Aronsson, Gustafsson and Dallner, 2002). Unlike the socially-protected employment status, these new patterns of employment provide numerous advantages and solutions for human resources management. These new types of employment can cut costs and increase competitiveness and efficiency (Korcsmáros and Majdúchová, 2016; Šubertová, Tóth and Tóthová, 2017).

Hárs (2012) listed the types of atypical employment patterns as the following:

- part-time employees;
- temporary workers (employees with a fixed term contract, seasonal workers, casual workers);
- renting workforce;
- work at home, teleworking;
- flexible working hours;
- self-employment.

Part-time employment is defined as an employment form within which employed people (whether employees or self-employed) work usually less than 30 hours per week. Employed people are those aged 15 and over who report that they have worked in a gainful employment for at least one hour in the previous week or who had a job but were absent from work during the reference week while having a formal job attachment. This indicator, presented as the total and per genders, shows the proportion of persons employed part-time among all employed persons and is also called incidence of part-time employment (OECD, 2017).

The increase in atypical employment patterns is driven by changing customer needs and efforts to provide cheaper and more flexible forms of employment. The adaptation to different life cycles and better work-life balance also encourage the increase in atypical employment patterns. Belás et al. (2015) analysed the business environment of Slovak SMEs. Motivating factors and business environment were examined as well. Their research has produced interesting findings pointing out a great deal of optimism among enterprises, which indicates their willingness to effectively adapt to changing market conditions as well as to changing employment policies (Eurofound, 2017).

Part-time employment is one of the most known atypical employment forms. As concerns part-time jobs, the working time is reduced to 4 – 6 hours a day. According to Frey (2007), the popularity of part-time employment patterns lies in a faster increase in the employment rate when compared to the full-time employment pattern. The target group of part-timers can be diverse e.g. parents applying for childcare allowance, maternity leave, those who take care of family members, older workers close to old age pension. The employer and employee may enter into a contract with a shorter workday or switch from a shorter workday to full time. Employees working shorter workday receive a wage based on their working hours defined in the employment contract (Štěpánková, Bendová and Koralov, 2015).

Mutual trust is required both from employees and the employer to apply an atypical employment pattern successfully within an organization. The level of trust, as a part of the company culture, as Finna (2007) emphasizes, is one of the pillars of long-term cooperation. The absence of cooperation, being a key factor, may reduce the performance of a company in terms of efficiency, competitiveness, and profitability (Takácsné György and Benedek, 2016).

Being familiar with the long-term economic benefits, we can observe a shift from old tendencies because it can preserve the competitiveness of the company or help the company become competitive (Laczkó, 2007). Labour market trends show that employees and employers are ready for mobility and flexibility. Flexibility is considered to be a long-term factor and requires employees with special characteristics. Kozubíková et al. (2015) emphasized the importance of human resources within a company, which is associated with the creation of appropriate working conditions and/or opportunities for employees.

The research conducted by Frey (2000) emphasizes the disappearance of regular and rigid forms of employment patterns that are gradually replaced by atypical, irregular, and flexible employment patterns. It is important to mention that this transformation is not a result of external constraints but company managers apply atypical employment forms to maintain competitiveness of their businesses.

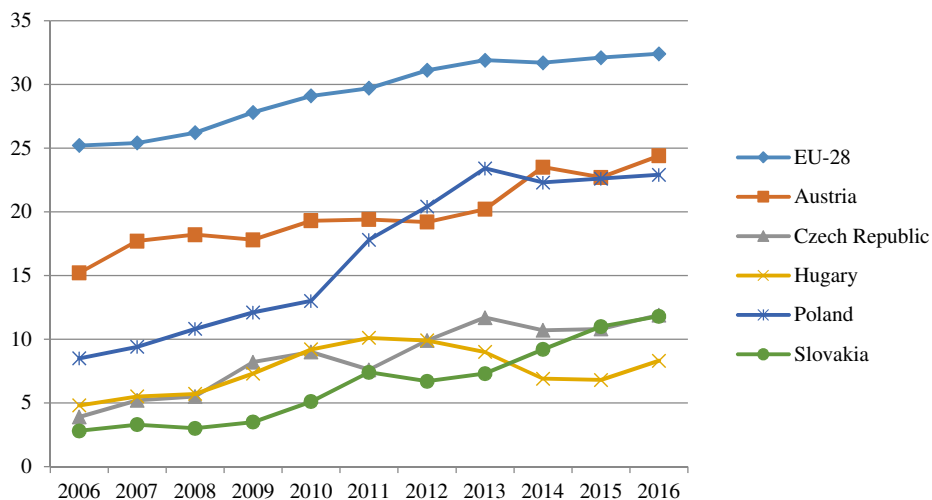
They have recognized and accepted the importance of this change that can help when recruiting employees, reducing the unemployment rate, or managing customer demand fluctuations. According to foreign literature, the development of flexible employment arrangements may be defined based on the following three grounds:

- changing requirements of companies operating in a broader, more uncertain, and more unstable economic context with constantly intensifying pressure to increase competitiveness and to cut costs;
- changed behaviour of labour supply with a marked increase in labour-market participation especially as concerns women;
- changes in the labour policies implemented by governments and the European Union to address unemployment (Regalia, 2006).

To understand better the current situation as concerns part-time employment, we had to compare the situation in Slovakia with situation in other countries.

Graph 1

Use of Part-time Job in Selected Countries in Percentage



Source: Eurostat (2016).

Except for the Ukraine, all the neighbouring countries around Slovakia were examined (the Eurostat database does not contain data about the situation of part-time employment in the Ukraine). Based on the Eurostat data (see Graph 1) we can say that the use of non-traditional forms of employment in Slovakia is at a very low level. The number of part-time employees in Slovakia represented only 11.8% in the year 2016 (the same as in the Czech Republic), which is the second lowest rate within the examined countries. Cervenková, Sebestová and

Sperka (2018) also mentioned that the average share of part-time jobs in the Czech Republic in the period 2004 – 2016 represented only 3.9% according to the OECD. In Austria, the proportion of part-time employment amounted to 24.4%, in Poland it was 22.9%, and in Hungary it represented 8.3% (Persons employed part-time, 2016).

Since 1990, the European Foundation for the Improvement of Living and Working Conditions has been carrying out the European Working Conditions Survey (EWCS) on a 5-year basis, providing an overview of working conditions. According to the results of the latest – 6th European Working Condition Survey 2015 (the survey results were published in 2017), the working time quality index was analysed based on working time, atypical working time arrangements, and working time flexibility in 28 EU countries. According to the survey, Slovakia ranked the fourth worst as concerns working conditions because as much as 73% of employees participating in the survey mentioned that working time arrangements are set by the company with no possibility for a change. In developed countries of the EU, such as Norway, Denmark or the Netherlands, this rate is between 35 – 40% and employees have the opportunity to change working hours within certain limits (e.g. flexitime) or choose between several fixed working schedules determined by the company.

Based on the results of the research project of IGA VŠE entitled Specific Features of Human Resources Management in Small and Medium Enterprises carried out in the Czech Republic between 2005 – 2006, SMEs provide their employees with relatively high job security because the number of jobs with strictly defined working time is much lower than the number of flexible time jobs. The research project results also indicate that small enterprises may make use of part-time employment forms to a greater extent and thus be able to employ, for instance, also those experts and specialists whose full-time employment they could not afford. As concern the medium enterprises included in the research sample, the most frequently used employment forms were employment contracts for an indefinite period of time and contracts of services. In small enterprises, the most frequently used employment forms included contracts of services and part-time contracts. Micro enterprises use indefinite time employment contracts and definite period of time most frequently (Václavková et al., 2007).

With an area of 6,343.8 km², the Nitra Region is located in the southwestern part of the Slovak Republic, bordering the Republic of Hungary in the south, the Banská Bystrica Region in the east, the Trenčín Region in the north and the Trnava Region in the west. According to the valid territorial-administrative arrangement, it is divided into 7 districts: Komárno, Levice, Nitra, Nové Zámky, Šaľa, Topoľčany and Zlaté Moravce (Charakteristika Nitrianskeho kraja, 2014).

In the region, it is possible to observe significant changes in demographic development, which are a reflection of the economic and social situation of the region. There are longer-term tendencies to slow down population reproduction and to reduce natural population growth. From other demographic processes, marriage and divorce rates are decreasing.

The Nitra region contributes significantly to the creation of GDP in Slovakia. The range of industrial branches of the region is diverse. It is important to examine the structure of the business sector at the level of individual districts of the region due to their diversity. Light industry has the largest share in the structure of the business environment in the districts of Komárno (32.0%) and Topoľčany (42.15%). Other districts of the Nitra region are dominated by heavy industry (Zlaté Moravce district – 50.4%, Nové Zámky district – 48.7%, Šaľa district – 37.0%, Nitra district – 34.7%, Levice district – 31.35%). Despite the fact that the region manages the largest area of agricultural land of all regions of Slovakia, the share of agriculture in individual districts of the Nitra region in terms of the structure of the business sector ranges from 15.25% (Komárno district) to 6.2% (Nitra district) (Štruktúra podnikateľského sektora, 2009).

The characteristics of the resources of the Nitra Region in connection with the SWOT analysis allow us to point out the strengths and weaknesses, as well as the opportunities and threats of the region. According to the Development Strategy of the Nitra Self-Governing Region 2009 – 2015 prepared by the Rural Organization for Community Activities in March 2009, the strengths of the region can be considered a working tradition of agriculture, in the southern districts of the region the possibility of using job offers from Hungary. The weaknesses of the region are reflected not only in the absence of relation to the land, the low degree of diversification in agriculture, but also in the emigration of young and qualified inhabitants to cities outside the region. The development and modernization of established agricultural cooperatives and farms, the use of land for the development of agritourism and rural tourism, the implementation of development projects and the use of EU financial resources are clearly among the opportunities of the Nitra region. The threat to the region can be defined by the lack of jobs, the influx of foreign investors into agriculture, the decline in agricultural activity due to legislative changes and persistent non-transparency in the distribution of support at all levels (Startégia rozvoja vidieka Nitrianskeho samosprávneho kraja, 2009).

Based on the evaluation of the index of the regional business environment in 2010 by the Business Alliance of Slovakia, it can be stated that the indicators of each subindex on average for the Nitra region are below the Slovak average (PAS, 2010).

2. Data and Methods

The main objective of the research is to map the employment patterns applied in small and medium-sized enterprises with a special emphasis on application of typical and atypical employment patterns in the rapidly changing economic environment of the 21st century.

To achieve our research objective, we decided to collect primary data through a questionnaire survey. To carry out the research while factoring in the principle formulated by Anderson (2004), it is recommended to study a sample corresponding to 1% of the studied population and therefore we selected 513 SMEs in the Nitra Region. Incorrectly or partially completed questionnaires were excluded from the group of completed questionnaires and following that we had data from 320 respondents. The questionnaire survey was carried out in the first half of 2017. The questionnaire intended for respondents contained 21 structured questions. Individual questions had been formulated in the manner allowing determination of:

- fundamental characteristics of the research sample – legal form, number of employees, year of establishment, registered office and place of operation of the enterprise and the economic sector in which the enterprise operates;
- current situation as to presence of different employment patterns in companies and related information – mapping the forms of employment of the employees in the examined company, mapping the knowledge of the advantages and disadvantages related to the individual forms of employment;
- flexible employment related beliefs – mapping the existence of flexible (atypical) forms of employment in the study company;
- employers' future plans associated with the issues subject to the research.

After compiling the research sample, we tried to arrange a sample corresponding to the structure of SMEs within the population but without success. The basic and specific mathematical and statistical methods were applied to process collected primary data.

Based on the theoretical background behind the examined issues and in compliance with the determined main research objective, the following assumptions were defined:

1. Atypical employment patterns are linked with seasons and that is the reason why such employment patterns are popular among companies in agriculture or service sectors.
2. Due to cost-efficiency it is more typical for micro enterprises to choose alternative forms, so called atypical employment patterns, instead of traditional 8-hour workday employment forms.
3. The examined companies apply flexible employment patterns particularly when it comes to students.

4. The greatest advantage of atypical employment patterns is the efficient utilization of workforce.

5. The additional costs associated with implementation of atypical employment patterns represent for enterprises the main obstacle to implementation of such forms.

6. We assume that the number of hours worked per week within atypical employment patterns is higher in larger enterprises – the larger an enterprise is, the higher the number of hours worked within atypical employment forms is.

7. We assume that in the next 1 – 2 years, micro enterprises would like to increase the proportion of atypical employment patterns.

8. In examined enterprises, an increase in implementation of atypical employment patterns may be motivated by the tax allowances provided by the government.

To verify the defined assumptions, Cramer's V, Pearson's chi-square test of correlation, Lambda, Goodman and Kruskal's tau, contingency tables, and the mean value and ratio indicators of the sample were used. Cramer's V is a measure of association between two nominal variables, giving a value between zero (no association) and +1 (perfect association). The strength of the association based on Cramer's V is defined as follows:

$$\phi_c = \sqrt{\frac{\chi^2}{N(k-1)}}$$

where ϕ represents the value of Cramer's V, χ^2 represents the Pearson's chi-square test of correlation, N is the sample size involved in the test, and k represents the number of columns. The chi coefficient represents correlation between two variables and it is used for contingency tables. Goodman and Kruskal's tau serves to express association between two variables (Huzsvai and Vincze, 2012). To process the collected primary data, we used the SPSS software.

3. Results of Empirical Research

38.84% of the questionnaires aimed collecting primary data were completed in Komárno district. Relatively high ratio of questionnaires were completed in district of Nové Zámky (24.79%) and Šala (11.57%). However, our main objective was to examine the employment patterns of small and medium-sized enterprises, we were also interested in the length of operation of business on the market. Closed questions were used to help our respondents to mark, how many years the company has been operating on the market, while adapting to the constantly changing customer needs, as well as meeting the social and legal challenges.

A relative majority of companies in Nitra region has been operating on the market for 2 – 4 years (37.19%). However, it is also important to point out, that majority of the business involved in the survey have been operating on the market less than 10 years (79.34%). It means that we get insight into the employment patterns and policy of businesses, which adapt to rapidly changing market needs.

Table 1

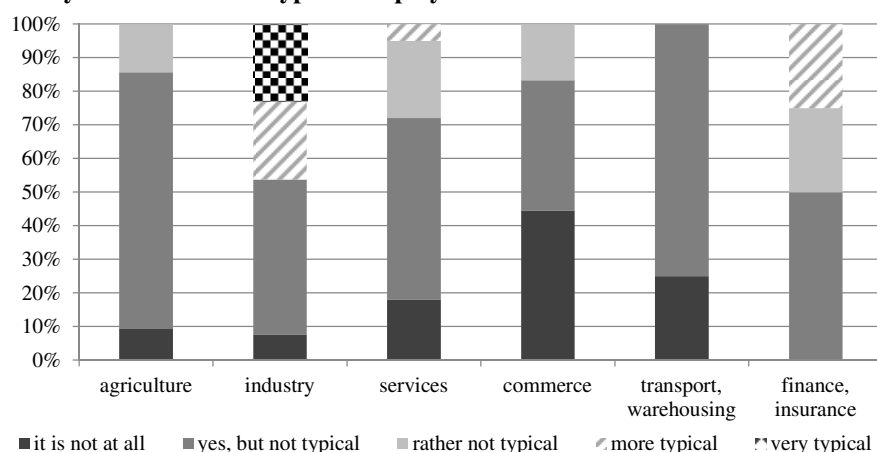
The Distribution of the Examined Sample in the Districts, Operating Time (in %)

District	1 year	2 – 4 years	5 – 7 years	8 – 9 years	10 or more years	Total
Komárno	0.00	10.74	9.09	9.09	9.92	38.84
Nové Zámky	1.65	10.74	7.44	4.13	0.83	24.79
Šaľa	1.65	3.31	3.31	0.00	3.31	11.57
Nitra	0.00	4.96	0.00	0.00	0.83	5.79
Levice	0.00	1.65	2.48	0.83	2.48	7.44
Zlaté Moravce	0.00	3.31	0.83	0.83	0.00	4.96
Topolčany	0.00	2.48	0.83	0.00	3.31	6.61
Total	3.31	37.19	23.97	14.88	20.66	100.00

Source: Own editing based on primary data collection.

All the companies, providing data for this survey apply the pattern of nine-to-five job. Nearly half of the respondents marked the flexible work pattern as an atypical form of employment. Part-time employment is characteristic for 30% of the companies, while teleworking sound popular by 2%. The absolute majority (50.41%) of businesses involved in our survey provide their business activities in the service sector. Significant rate can be observed in the agricultural sector (17.36%), and trade (14.88%). Although atypical employment pattern can be recognized in all the sectors studied, it is not a widespread phenomena yet.

Graph 2

Industry Breakdown of Atypical Employment

Source: Own editing based on primary data collection.

While 23.08% of the companies in industry sector declared, that atypical pattern of employment is characteristic, other sectors involved in our research show little presence of atypical forms of employment.

By examining the complete sample it can be declared, that atypical patterns of employment can be found in 55.83% of companies, but it is not characteristic at all. The answers provided by respondents were evaluated on a 5-point Likert scale (1-not typical at all, 5-very typical). The median of responses is 2 and the IQR = 0.5, which allows us to accept the median as an average response by small and medium-sized enterprises.

To verify the first assumption, we selected three indicators (chi-square, Cramer's V, and contingency coefficient) that are suitable to express significant correlation.

Assumption 1: *Atypical employment patterns are linked with seasons and that is the reason why such employment patterns are popular among companies in agriculture or service sectors.*

At the determined 5% correlation level, each of the indicators achieved a significant level, i.e. a significant correlation can be identified between the sector the enterprise operates in and the extent to which atypical employment patterns are characteristic for the enterprise.

Table 2

Values of Indicators (Chi-square, Cramer's V, and Contingency Coefficient) of Correlation between the Economic Sector and Application of Atypical Employment Patterns

		Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Nominal by Nominal	Phi	0.683			0.000
	Cramer's V	0.342			0.000
	Contingency Coefficient	0.564			0.000
Interval by Interval	Pearson's R	-0.130	0.041	-2.332	0.020
Ordinal by Ordinal	Spearman Correlation	-0.153	0.051	-2.760	0.006
N of Valid Cases		320			

Source: Own editing based on primary data collection.

We applied contingency tables to examine enterprises as per individual economy sectors to establish the sectors for which application of atypical employment patterns is the most typical. As much as 50.94% of the enterprises subject to our research operate in the sector of services. A majority of enterprises in that sector (28.44% of the entire examined sample) stated that atypical employment patterns are made use of within the enterprise but they are not absolutely typical for the enterprise because traditional employment patterns still dominate when it comes to performance of identical work tasks.

Table 3

Contingency Table Showing Rates of Atypical Employment Patterns in Enterprises as per Examined Sectors (in %)

	It is not at all	Yes, but not typical	Rather not typical	Rather typical	Very typical	Total
Agriculture	1.88	14.38	2.19	0.00	0.00	18.44
Industry	0.63	3.75	0.00	1.88	2.50	8.75
Services	9.06	28.44	11.56	1.88	0.00	50.94
Commerce	6.25	6.56	2.81	0.00	0.00	15.63
Transport, warehousing	0.94	2.81	0.00	0.00	0.00	3.75
Finance, insurance	0.00	1.88	0.63	0.00	0.00	2.50
						100.00

Source: Own editing based on primary data collection.

As concerns the second sector subject to our assumption, i.e. agriculture, we can state that out of the total number of examined enterprises as much as 18.44% operate in that sector. A majority of enterprises operating in the agricultural sector – 77.97% (i.e. 14.38% of the entire examined sample) claim that they apply atypical employment patterns but such employment forms cannot be considered to be typical. In that sector, an increase in atypical employment forms is strongly determined by seasonality mainly because of crop/vegetable production, harvesting, and crops storage. Pursuant to the answers of examined enterprises operating in other sectors, atypical forms of employment are also present but not clearly typical.

Based on conducted statistical analyses we can conclude that the first assumption cannot be deemed to be unequivocally correct because atypical employment forms are applied not only within enterprises operating in the agricultural sector and the sector of services but also within enterprises operating in other economy sectors. This is a positive factor as it indicates an increase in application of atypical employment patterns in all sectors, which fact will contribute toward a better work-life balance as concerns active population.

Thanks to further analyses of collected primary data, we succeeded in creating the ranking showing the atypical employment forms preferred by the enterprises included in the examined sample

Table 4

Preferred Atypical Employment Forms

Ranking	Atypical forms of employment
1	Flexible hours schedule
2	Part-time employment
3	Seasonal/occasional work
4	Employment with the fix-term employment contract
5	Work on telework/variable locations, hire of staff
6	Home work (incorporation)

Source: Own editing based on primary data collection.

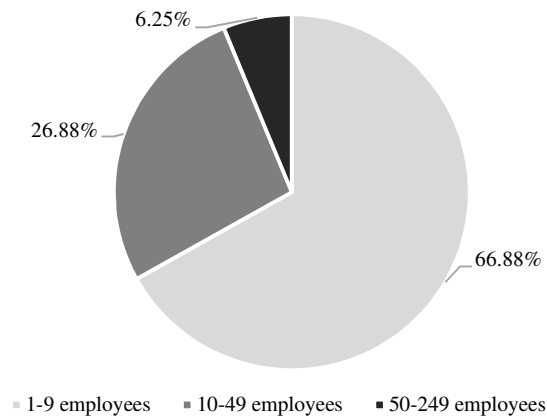
The flexible hours schedule is the most popular atypical employment pattern and it allows flexible arrangement of hours worked during a week or a month, i.e. not strictly 8 hours a day. The part-time employment, i.e. a reduced number of working hours, ranked second. Where it is not necessary to have a full-time employee to perform certain work tasks, the part-time employment may be cost-efficient for the enterprise. Seasonal/occasional jobs ranked third. Due to the fact that the share of the enterprises operating the sectors of services and agriculture in the research sample was relatively large, it is not surprising that seasonal work is made use of in those sectors and ranked rather high.

Assumption 2: *Due to cost-efficiency it is more typical for micro enterprises to choose alternative forms, so called atypical employment patterns, instead of traditional 8-hour workday employment forms.*

To verify the assumption, Hypothesis 0 was formulated along with alternative Hypothesis 1 as the very opposite to Hypothesis 0. To verify our assumption, the research sample was divided into groups of small and medium enterprises according to numbers of employees as recommended in Decision no. 2003/316/EC of the European Commission.

Graph 3

Distribution of the Enterprises Included in the Research Sample Based on the Number of Employees



Source: Own editing based on primary data collection.

An analysis showed that 66.88% of the enterprises included in our research sample can be classified as micro enterprises based on the number of employees, small enterprises account for 26.88%, and medium-sized enterprises account for remaining 6.25%. To verify our assumption, our primary objective was to establish whether a significant correlation can be detected between the number of employees of an enterprise and application of atypical employment patterns by that enterprise.

When analysing the correlation between the number of employees and the extent of use of atypical employment forms, we used indicators lambda and Goodman and Kruskal's tau. The results show that the number of employees has a more significant influence on the other variable, i.e. the extent of implementation of atypical employment forms within the enterprise since as concerns lambda, the value of dependent variable is 0.075 and Goodman and Kruskal's tau amounts to 0.128.

Table 5
Lambda, Goodman and Kruskal's Tau

			Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Nominal by Nominal	Lambda	Symmetric	0.050	0.018	2.714	0.007
		Number of employees – Dependent	0.075	0.026	2.864	0.004
		How characteristic is the atypical employment in the company – Dependent	0.030	0.025	1.157	0.247
	Goodman and Kruskal tau	Number of employees – Dependent	0.128	0.023		0.000
		How characteristic is the atypical employment in the company – Dependent	0.067	0.019		0.000

Source: Own editing based on primary data collection.

As concerns symmetric indicators (chi-square, Cramer's V, contingency coefficient), each of them is significant, i.e. we can say that at the determined 5% significance level there is a significant correlation of medium strength between two variables.

Table 6
Values of Chi-square, Cramer's V, and Contingency Coefficient

		Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Nominal by Nominal	Phi	0.691			0.000
	Cramer's V	0.489			0.000
	Contingency Coefficient	0.569			0.000
Interval by Interval	Pearson's R	0.209	0.083	3.803	0.000
Ordinal by Ordinal	Spearman Correlation	0.098	0.067	1.755	0.080
N of Valid Cases		320			

Source: Own editing based on primary data collection.

A more detailed analysis of the research sample shows that enterprises with lower numbers of employees more typically apply one of atypical employment patterns.

Assumption 3: *The examined companies apply flexible employment patterns particularly when it comes to students.*

To test our assumption, we grouped small and medium-sized enterprises as per number of employees. Subsequently, respondents' opinions were divided into groups, using a contingency table. We have examined the following groups of employees: retired employees, employees over 50 years of age who have only few years left to retire, students who are deemed to be ideal part-time or seasonal employees throughout their studies, and the enterprise's active operative workforce.

Table 7

Application of Atypical Employment Forms as per Individual Employee Groups (in %)

Number of employees/ groups of companies	Retired workers	Employees over 50 years of age	Students	Active operational labour force	Total
1 – 9 employees	10.70	4.70	17.80	66.80	100
10 – 49 employees	20.90	16.30	43.00	19.80	100
50 – 249 employees	0.00	0.00	0.00	100.00	100

Source: Own editing based on primary data collection.

As concerns the micro enterprises included in the research sample, atypical employment forms are applied mainly in respect of their active operative workforce. Due to the general economic characteristics of micro enterprises this fact is not surprising. It is generally known that micro enterprises must be extremely flexible as concerns employees in individual positions because of their sizes and annual turnovers. When compared to micro enterprises, small enterprises report different data since it is typical for small enterprises to employ students to perform certain work tasks, i.e. based on the research sample, atypical employment forms are applied when employing students in small enterprises.

Assumption 4: *The greatest advantage of atypical employment patterns is the efficient utilization of workforce.*

Based on a detailed analysis of collected primary data we have established the benefits that small and medium-sized enterprises enjoy due to application of atypical patterns of employment. The answers provided by respondents served to create the ranking of the most important advantages associated with atypical employment forms.

Table 8

Advantages of Atypical Employment Forms

Ranking	Advantages of flexible work
1	Better harmonization of work and private life
2	Efficient use of labour force
3	Better use in line with production requirements
4	Competitiveness increase
5	Cost-saving

Source: Own editing based on primary data collection.

Based on the opinions of small and medium-sized enterprises included in the research sample, the greatest benefit brought by atypical employment forms is better harmonization of work and private life of employees. Employers benefit from the efficient use of labour force, enabling them to meet production related expectations. These positive factors help the enterprise operate efficiently because the employer may, thanks to specific features of atypical employment patterns, afford to employ fewer people when lower production is required or is able to increase the number of employees with increasing production demand. The enterprise has to pay only the labour costs necessary to complete the work. The amount of money saved can be spent to enhance the enterprise's marketing activities or the activities that may significantly increase its ability to compete.

Assumption 5: *The additional costs associated with implementation of atypical employment patters represent for enterprises the main obstacle to implementation of such forms.*

To verify our assumption, we analysed the responses concerning the obstacles to application of atypical employment patterns. Based on established facts we can state that the research sample has not come to an agreement as to obstacles preventing implementation of atypical employment forms, which fact is indicated by the standard deviation value (0.545). Subsequently, we focused on priority ranking of the obstacles preventing implementation of atypical employment forms in enterprises.

During primary data collection, we used semi-closed questions to establish the factors preventing implementation of atypical employment forms. Respondents could choose from 6 predefined alternative answers and when choosing "other", they could define other barriers that have not been listed by us.

After analysing the answers to that question, we established that respondents have chosen only three out of six options and thus we were able to prioritize only the selected options.

Table 9

Ranking of Barriers to Implementation of Atypical Employment Forms

Ranking	Barriers to atypical form of employment
1	Insecurity and fear of losing job
2	Atypical employment forms is possible only in respect of certain groups of employees
3	Employees are afraid of wage reduction

Source: Own editing based on primary data collection.

According to 68.13% of the respondents, the main obstacle to implementation of atypical employment forms is the fact that employees will only hardly accept them due to their feelings of insecurity and fear of losing job. This fact opens a way for a number of questions concerning implementation of atypical employment forms

in enterprises but our research deals neither with such questions nor with implementation by an enterprise of atypical employment forms despite employees' fears. The fact that implementation of atypical employment forms is possible only in respect of certain groups of employees, according of their work tasks, was identified as the second most important barrier (23.44%). As much as 8.43% of respondents stated that employees will hardly accept implementation of such employment forms because they are afraid of wage reductions. We would like to point out the interesting fact that respondents mentioned neither the costs and administrative burden associated with implementation of atypical employment forms nor possible decrease in working morals and level of control over employees.

Assumption 6: *We assume that the number of hours worked per week within atypical employment patterns is higher in larger enterprises – the larger an enterprise is, the higher the number of hours worked within atypical employment forms is.*

To verify our assumption, we grouped the small and medium-sized enterprises included in the research sample according to numbers of their employees and we used a contingency table to divide opinions of respondents on average weekly hours within atypical employment forms.

Table 10

Average Number of Hours Worked per Week within Atypical Employment Forms as per Individual SMEs Groups (in %)

Number of employees	Less than 16 hours/week	6 – 20 ours/week	21 – 30 hours/week	More than 30 ours/week	Total
1 – 9 employees	9.81	13.08	76.17	0.93	100
10 – 49 employees	20.93	33.72	45.35	0.00	100
50 – 249 employees	0.00	0.00	100.00	0.00	100

Source: Own editing based on primary data collection.

In 76.10% of respondents from the micro enterprises group the average number of hours worked per week within atypical employment forms ranges from 21 up to 30 hours. As concerns small enterprises, the average numbers of hours worked per week are more evenly distributed as per individual variants. Less than 16 hours per week was reported by 20.93% of small enterprises and 16 – 20 hours per week were reported by 33.72% of respondents in the relevant group; employees work for 21 up to 30 hours per week in 45.35% of examined small enterprises. The medium enterprises included in the research sample stated unequivocally that employees within atypical schemes work from 21 up to 30 hour per week on average. The above assumption therefore cannot be definitely confirmed because statements of the research sample do not indicate that the larger the enterprise is, the more hours per week are worked within atypical employment forms

but we can say that employees within atypical employment forms work from 21 up to 30 hours per week on average. It is remarkable that in small companies making use of atypical forms of employment the number of hours worked a week is 20 or less when compared to micro or medium-sized enterprises. This can be explained by the fact that, as we have already emphasized, in a start-up the owner or a relatively small number of employees fulfil all the tasks necessary to secure smooth operations of the enterprise. Increasing efficiency means that the enterprise enters the next phase of its lifecycle and the existing staff will not be enough to fulfil routine tasks in the enterprise. Some simple tasks e.g. cleaning, simple office work will require temporary workers and/or part-time employees. The further growth of the enterprise will transform part-time employees into full-time employees and the enterprise might increase in size and become a medium-sized enterprise.

Assumption 7: We assume that in the next 1 – 2 years, micro enterprises would like to increase the proportion of atypical employment patterns.

To verify the assumption, we have applied descriptive statistical methods to create a contingency table where the respondents were grouped according to enterprise sizes. Subsequently, the research sample was divided also according to SMEs' forecasts or assumptions concerning changes within implementation of atypical employment forms within their enterprises and following that we examined significant interconnections.

Based on the facts established within the contingency table we can state that regardless of size, enterprises have developed a positive attitude toward atypical employment forms because they plan neither to restrict nor totally cancel them within their companies. A majority of enterprises would like to preserve the current situation but micro and small enterprises would like to increase the proportion of atypical employment forms.

Table 11

Future Plans of SMEs Concerning Atypical Employment Forms (in %)

Number of employees	We intend to increase the proportion of atypical employment in our company	We want to keep our current employment status	We want to reduce the number of people working in atypical employment	Total
1 – 9 employees	25.70	73.36	0.94	100
10 – 49 employees	13.95	86.05	0.00	100
50 – 249 employees	0.00	100.00	0.00	100

Source: Own editing based on primary data collection.

The significant correlation has been examined using the following indicators: chi-square, Cramer's V, and the contingency coefficient. Upon the determined 5% significance level, each indicator achieves a significant value (0.17) and

therefore we may reject the H0 hypothesis and state that there is a significant correlation between categorization of enterprises as per sizes based on the number of employees and enterprises' statements concerning their future plans associated with atypical employment forms.

Table 12

Chi-square, Cramer's V, and the Contingency Coefficient Related to Numbers of Employees in Individual Enterprises and Enterprises' Future Plans Concerning Atypical Employment Forms

		Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Nominal by Nominal	Phi	0.194			0.017
	Cramer's V	0.137			0.017
	Contingency Coefficient	0.190			0.017
N of Valid Cases		320			

Source: Own editing based on primary data collection.

At the time of this research it was uncertain whether the government would raise the current minimum wage from EUR 435 to EUR 480 with effect from 1 January 2018 as the government did later. The increasing minimum wage may continue to motivate employers to increase implementation of atypical employment patterns in order to maintain their cost-efficiency. Of course, more extensive application of atypical employment forms may indicate also a change in the organizational structure of the enterprise backed by appropriate legislative ensuring preservation of both employer and employee rights.

Assumption 8: *In examined enterprises, an increase in implementation of atypical employment patterns may be motivated by the tax allowances provided by the government.*

We used descriptive statistical methods and a contingency table to verify our assumption. As usually, the research sample was divided into SMEs groups as per numbers of employees and then categorized again based on defined motivating factors behind more extensive implementation of atypical employment forms. The opinions of respondents in the research sample about the main motivating factor behind the more extensive implementation of atypical employment forms were nearly the same (st. dev. = 0.93).

We can state that the tax allowances introduced by the government represent the most important motivating factor behind more extensive implementation of atypical employment forms regardless of sizes of individual SMEs. Based on the above specified sample categorization, we have come to the conclusion that respondents do not request any urgent legislative changes, i.e. we can assume that the current legislation provides suitable and comprehensible preconditions for

employers to enhance application of atypical employment forms. On the other hand, it would be extremely important to reduce the cost burden for enterprises so that they are able to maintain or increase their efficiency level and thus also their ability to compete.

Table 13

Motivating Factors behind More Extensive Implementation of Atypical Employment Forms within SMEs (in %)

Number of employees	Tax cuts from the state	Work organization changes within the company	Wider awareness	Law amendment	Total
1 – 9 employees	86.92	0.93	0.00	12.15	100
10 – 49 employees	90.70	0.00	0.00	9.30	100
50 – 249 employees	100.00	0,00	0.00	0.00	100

Source: Own editing based on primary data collection.

Conclusion

In the rapidly changing socio-economic environment of the 21st century and due to constantly changing market and consumer demands we should emphasize the expansion of atypical employment patterns as a different phenomenon when compared to standard 8-hour workday employment forms. The main objective of the research is to map the employment patterns applied in small and medium-sized enterprises in the Nitra region, Slovakia, with a special emphasis on the extent to which enterprises apply typical and atypical employment patterns in the rapidly changing economic environment of the 21st century.

Based on our primary research, we have established that atypical employment forms are applied not only in enterprises operating in the agricultural sector but also in other economy sectors. This is a positive factor as it helps to make atypical employment patterns widespread and can help the active population improve their work-life balance. Based on the data analysis, the most popular atypical employment form is flexitime with flexible arrangement of the required number of working hours within a month or week.

According to the research sample, micro enterprises use atypical employment patterns mainly when it comes to their active workforce, which fact is not surprising when considering the general characteristics of the enterprises included in this group. Micro enterprises find it difficult to employ their active workforce applying the 8-hour workday employment pattern due to their sizes and turnovers. Characteristics of small enterprises are different from those of micro businesses because a higher number of student employees is typical for small enterprises and that is the reason why they apply atypical employment forms to a greater extent.

According to the SMEs involved in the research, the greatest benefit provided by such forms is the positive work-life balance representing an advantage for employees. On the other hand, according to SMEs, the main obstacle to atypical employment forms is the insecurity felt by employees. However, we did not ask our respondents what would happen if they implement atypical employment forms despite the fact that they did not welcome this initiative before and therefore, this question may remain open for a research in future.

An increase in the number of hours worked per week does not depend on the size of the company but it has been proven that 21 – 30 hours per week represent the characteristic atypical employment pattern. It is remarkable that in small enterprises with atypical employment forms the number of hours worked per week is 20 or less unlike in micro or medium-sized enterprises. This can be explained by the fact that start-ups secure their business activities with a relatively low number of employees. With an increasing efficiency, the existing staff will not suffice to perform routine tasks within the enterprise and some simple tasks, e.g. cleaning, simple office work, etc. will require part-time employees. The further growth of the enterprise will transform part-time employees into full-time employees and the enterprise may grow in size and become a medium-sized enterprise.

References

- ANDERSON, V. (2004): *Research Methods in Human Resources Management*. London: CIPD Publishing. ISBN 0 85292 982 X.
- ARONSSON, G. – GUSTAFSSON, K. – DALLNER, M. (2002): Work Environment and Health in Different Types of Temporary Jobs. *European Journal of Work and Organizational Psychology*, 11, No. 2, pp. 151 – 175. DOI: 10.1080/1359432143000898.
- ATKINSON, J. (1984): Manpower Strategies for Flexible Organizations. *Personal Management*, 16, No. 8, pp. 28 – 31.
- BELÁS, J. et al. (2015): Entrepreneurship in SME Segment: Case Study from the Czech Republic and Slovakia. *Amfiteatru Economics*, 17, No. 38, pp. 308 – 326.
- BLAZEVIC BURIC, S. – MRNJAVAC, Z. (2017): Active Labour Market Policy Expenditure: What Affects It? Evidence from Nine OECD Countries. *Ekonomický časopis/Journal of Economics*, 65, No. 9, pp. 834 – 855.
- CERVENKOVÁ, Š. – SEBESTOVÁ, J. – SPERKA, R. (2018): Part-time Jobs: Opportunity or Obstacle? Case of the Moravian – Silesian Region. *Orgnazizacija*, 51, No. 2, pp. 83 – 96. DOI: 10.2478/orga-2018-0008.
- ESSÓSY, A. – VINKÓCZI, T. (2018): Receptiveness to Flexible Employment at Hungarian SMEs. *DETUROPE – The Central European Journal of Regional Development and Tourism*, 10, No. 1, pp. 116 – 130.
- EUROFOUND (2017): *Sixth European Working Conditions Survey – Overview Report (2017 update)*. Luxembourg: Publications Office of the European Union. Available at: <https://www.eurofound.europa.eu/sites/default/files/ef_publication/field_ef_document/ef1634en.pdf>.
- EUROSTAT (2016): *Persons Employed Part-time*. Available at: <<http://ec.europa.eu/eurostat/tgm/refreshTableAction.do?tab=table&plugin=1&pcode=tps00159&language=en>>.

- FINNA, H. (2007): A funkcionális munkaerőpiaci rugalmasság alkalmazásának nemzetközi tapasztalatai. In: II. Pannon Gazdaságtudományi Konferencia. [Proceedings.] Veszprém: Pannon University, pp. 37 – 46.
- FREY, M. (2000): A munkaidőrendszerek rugalmassá válása. *Közgazdasági Szemle*, XLVII, No. 12, pp. 1008 – 1026.
- FREY, M. (2007): Aktív munkaerőpiaci eszközök működésének értékelése 2001 – 2006 között és változásai 2007-ben. In: FAZEKAS, K., CSERES-GERGELY, ZS. and SCHARLE, Á. (ed.): *Munkaerőpiaci Tükör*. Budapest: MTA, pp. 135 – 172.
- GOUDSWAARD, A. – DE NANTEUIL, M. (2000): *Flexibility and Working Conditions – A Qualitative and Comparative Study in Seven EU Member States*. Luxemburg: European Foundation for the Improvement of Living and Working Conditions. Available at: <<http://edz.bib.uni-mannheim.de/www-edz/pdf/ef/00/ef0007en.pdf>>.
- HANZELOVÁ, E. – KOSTOLNÁ, Z. – REICHOVÁ, D. (2005): *Atypické formy zamestnanosti na Slovensku: minulosť a súčasnosť*. Bratislava: Stredisko pre štúdium práce a rodiny 3/2005. Available at: <<http://www.ceit.sk/IVPR/images/IVPR/bulletin/Bulletin-03-2005.pdf>>.
- HÁRS, Á. (2012): Az atipikus foglalkoztatási formák jellemzői és trendjei a kilencvenes és a kétezres években. TÁMOP – 2.3.2-09/1, Műhelytanulmány T/13, 2012.
- HUZSVAI, L. – VINCZE, SZ. (2012): *SPSS-book*. [SPSS-könyv.] Budapest: Seneca Books.
- CHARAKTERISTIKA NITRIANSKEHO KRAJA (2014): Available at: <http://slovak.statistics.sk/wps/portal/ext/themes/regional/nitriansky%20kraj/news!/ut/p/b1/jZDBDoIwDIafxSdYB4ON40QZMwQZY4hcDAAdjMAIejM8vICcTp701_b78bVGNKIT3zbO9NI926Jvb1Nf-qUwyt15jDoIWGGSaalMy5fqFMwLHEYAvxWH2FZVvn6X5FmTBM5HvCAbiLb4FmPxIZw4PiAg3-T4ax6HDdOI7AHjxQ8FjQhMALggPJI9NHijXBe7-t7814Id_QPW M2DaYAduLPp7kURhDtAEotVAXtgO88BbAckUaD90Z3TjtAWtvJLVCw9dD34!/d14/d5/L2dBISEvZ0FBIS9nQSEh/#Demografick%C3%A9%20v%C3%BDchodisk%C3%A1>.
- KAZUYA, O. (2005): *International Comparison of Atypical Employment: Differing Concepts and Realities in Industrialized Countries*. *Japan Labor Review*, 2, No. 2, pp. 5 – 29. Available at: <<http://www.jil.go.jp/english/JLR/documents/2005/JLR06.pdf>>.
- KORCSMÁROS, E. – MAJDÚCHOVÁ, H. (2016): *Tvorba partnerských väzieb malých a stredných podnikov s regionálnymi inštitúciami*. Brno: Tribun EU, 116 p. ISBN 978-80-263-1053-2.
- KOZUBÍKOVÁ, L. et al. (2015) *Personal Characteristics of Entrepreneurship in the Context of Preception and Management of Business Risk in the SME Segment*. *Economics & Sociology*, 8, No. 1, pp. 41 – 54. DOI: 10.14254/2071-789X.2015/8-1/4.
- LACZKÓ, ZS. (2007): *Mi minden segíti, ill. gátolja az atipikus foglalkoztatások elterjesztését?* [Conference Presentation.] *A foglalkoztatásbővítés atipikus lehetőségei uniós tapasztalatainak közreadása a hazai foglalkoztatási célú civil szervezetek számára*. Budapest: Szociális Innováció Alapítvány.
- MAKÓ, CS. – SIMONYI, Á. (2003): *Szervezeti rugalmasság – Új termelészervezési megoldások*. In: KÖVÁRY GY. (ed.): *A felzárkózás esélyei*. Budapest: MTA: Közgazdaságtudományi Intézet, pp. 96 – 116.
- OECD (2017): *Part-time Employment Rate (indicator)*. Paris: OECD. Available at: <<https://data.oecd.org/emp/part-time-employment-rate.htm>>.
- PAS (2010): *Konkurencieschopné regióny 21*. Bratislava: PAS. Available at: <<http://regiony21.sk/vystupy/publikacia/KR21kap4.pdf>>.
- REGALIA, I. ed. (2006): *Regular New Forms of Employment – Local Experiments and Social Innovation in Europe*. Oxon: Taylor & Francis Group. ISBN 0-415-36056-0.
- SLOVAK BUSINESS AGENCY (2016): *Malé a stredné podnikanie v číslach v roku 2015*. Bratislava: Slovak Business Agency, Jun 2016. Available at: <http://www.sbagency.sk/sites/default/files/msp_v_cislach_v_roku_2015_0.pdf>.
- STRATÉGIA ROZVOJA VIDIEKA NITRIANSKEHO SAMOSPRÁVNEHO KRAJA 2009 – 2015 (2009): Available at: <<http://www.unsk.sk/files/regionalny/SRVNSK0915/SRVNSK09-15.pdf>>.

- ŠTĚPÁNKOVÁ, M. – BENDO VÁ, Š. – KORALOV, M. (2015): The Case of Research Aspects Arising from Employee Satisfaction and Engagement for the Benefit of the Employer. *Journal of Tourism and Services*, 6, No. 11, pp. 48 – 59.
- ŠTURKTÚRA PODNIKATEĽSKÉHO SEKTORA (2009): Available at:
<<http://www.regiony21.sk/vystupy/sps/sps.html>>.
- ŠÚBERTOVÁ, E. – TÓTH, M. – TÓTHOVÁ, A. (2017): Factors of Increasing the Enterprises Efficiency and Reformance. [Scientific Monograph.] Praha: Wolters Kluwer ČR, 195 p. ISBN 978-80-7552-872-8.
- TAKÁCSNÉ GYÖRGY, K. – BENEDEK, A. (2016): Bizalmon alapuló együttműködés vizsgálata a kis- és középvállalatok körében. In: CSISZÁRIK-KOCSIR, Á. (ed.): *Vállalkozásfejlesztés a XXI. században. [VI. tanulmánykötet.]* Budapest: Óbudai Egyetem, Keleti Károly Gazdasági Kar. ISBN 978-615-5460-78-4.
- VÁCLAVKOVÁ, L. – ŠVECOVÁ, L. – SMRČKA, V. – KREJČÍKOVÁ, K. (2007): *Specifika řízení lidských zdrojů v malých a středních podnicích a neziskových organizacích. [Výskumná zpráva z projektu IGA 18/05.]* Praha: Vysoká škola ekonomická v Praze, Fakulta podnikovohospodárska. ISBN 978-80-245-1186-3. Available at:
<http://www.neziskovky.cz/sdata/Vyzkumna_zprava_z_projektu_476.pdf>.