

## Управління фінансово-кредитними системами та соціально-гуманітарна компонента їх розвитку

### Management of financial and credit systems and the socio-humanitarian component of their development

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#### Adapting international social responsibility experience to Ukrainian content

**Abstract. Introduction.** In the conditions of martial law, business activities directly impact the reputation of the company, as well as consumer and public attitudes. Corporate social responsibility is crucial for economic stability, job preservation, and ensuring budget revenues. Studying and disseminating the experience of Ukrainian companies' social responsibility during the war is necessary to solidify practical experience and ensure their impact on the economy and society in the future.

**Purpose, objectives and research methods.** The aim of the research is to study and promote the experience of corporate social responsibility of Ukrainian companies during martial law, as well as to formulate recommendations for consolidating best practices in the future. The subject of the research is corporate social responsibility in wartime conditions, specifically of Ukrainian companies, and their impact on society and the state.

The research employs critical analysis of existing concepts and definitions of corporate social responsibility, comparative analysis of international social responsibility models (American, European, Japanese), as well as in-depth analysis of practical examples from international companies. The information base of the research includes scientific papers, statistical data, and practical examples of social responsibility implementation by well-known companies.

**Research results.** Corporate social responsibility is becoming a key element not only for enhancing corporate capitalization but also for global socio-economic development. The social responsibility models in the USA, Europe, and Japan demonstrate different approaches: individual, collective, and intra-family. The American model emphasizes personal philanthropy, the European model focuses on state regulation and income redistribution, while the Japanese model highlights corporate collectivism and employee social protection.

The **practical value of the results** lies in the fact that analyzing different models of social responsibility allows for adapting these practices to Ukrainian realities. Practical recommendations for integrating elements of international experience can help Ukrainian companies enhance their social responsibility and positively impact the economic and social development of the country.

The conclusions drawn can be used to develop a national model of social responsibility, taking into account international experience and the specifics of the Ukrainian economy. This includes state propaganda, local budget involvement, tax incentives, and mandatory social reporting.

**Keywords:** *corporate social responsibility, martial law, Ukrainian companies, international social responsibility models, economic stability, social protection.*

**JEL Classification:** M 14, P 20

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**Introduction.** In times of war, the issue of corporate social responsibility to society and the state becomes particularly acute. The actions of enterprises during martial law shape their reputation and how they are perceived by consumers and the public, both now and in the future. The social responsibility of businesses impacts economic stability, job retention, and tax contributions to the state budget, all of which are crucial for the country. The experience of Ukrainian businesses in demonstrating social responsibility during martial law is worth studying and promoting to consolidate best practices for the future.

Corporate social responsibility (CSR) is a concept that involves accountability to society, the economy, stakeholders, and the environment. Its core idea is that businesses should pursue not only their economic goals but also address social and environmental issues.

Within an enterprise, social responsibility means that management must take care of its employees by ensuring labor rights, creating safe working conditions, and supporting employee development and satisfaction.

From the stakeholders' perspective, companies must engage with all interested parties, including customers, suppliers, investors, and local communities, and aim to meet their needs and expectations. Environmental sustainability is also important, meaning that businesses should focus on environmental protection, minimizing their impact on the planet, using resources efficiently, and adopting eco-friendly technologies.

By fulfilling its social responsibility, a company is obliged to consider the interests of all stakeholders, promote favorable conditions for all participants, and preserve the environment. This is a key element in modern society, where the development of businesses and their positive impact on society are closely linked.

**Literature review.** Today, the category of corporate social responsibility remains somewhat undefined. Its study intersects theoretical, methodological, and practical aspects across various social sciences, which has influenced the formulation of its essence. For example, economists focus on the social responsibility of businesses, political scientists on the social responsibility of the state, and sociologists on the social responsibility of individuals.

The European Union's Green Paper [23] defines social responsibility as the voluntary integration of social and environmental concerns into business operations. This perspective highlights the voluntary nature of CSR, which can be both a strength and a weakness. On one hand, voluntariness allows businesses to choose their paths for integrating social and environmental practices, but on the other hand, the lack of mandatory requirements may lead to insufficient or superficial participation.

The World Business Council for Sustainable Development [24] emphasizes cooperation with employees, communities, and society to promote sustainable development. This definition underscores the interconnection between businesses and communities, highlighting that CSR contributes not only to economic growth but also to social development. This view is important as it stresses that businesses are an integral part of society and must contribute to its development. However, there is a risk that companies may use CSR merely as a tool to improve their reputation, rather than as a genuine means of promoting sustainable development.

According to M. I. Ivanova, V. Ya. Shvets, S. F. Sannikova, and O. V. Varyanichenko [5], social responsibility is more focused on individual responsibility to society. This broadens the concept of CSR by including not only corporate but also personal responsibility of employees and managers. This approach emphasizes the moral aspects of behavior, which can be important for building an ethical corporate culture. However, focusing on individuals may divert attention from more systemic problems and the responsibility of businesses as institutions.

A. A. Turylo, T. V. Holoborodko, and L. A. Burkova [9] propose viewing social responsibility as a philosophy that influences the relationship between business and society. Their focus on economic progress, environmental protection, and social cohesion highlights an integrated approach to CSR. This approach is holistic, as it includes various aspects of societal development, but it can be challenging to implement in practice, as it requires significant organizational transformation and a shift in priorities.

Studies on the formation of CSR have been conducted by N. V. Anistratenko [1]; O. V. Budko, B. M. Galatov [2]; O. V. Vakun, M. Ya. Zayats, M. I. Hotych [3]; L. I. Dolgova [4]; O. V. Lozova [6]; H. V. Mys'kiv, I. I. Pasinovich [7]; and N. V. Stoyanets, V. V. Tkachenko [8].

In 2017, the International Organization for Standardization (ISO) developed a project on social responsibility. This document emphasizes the growing need for increased CSR with respect to the environment and aims to universalize CSR as a mechanism for enhancing the importance of assessing the social impact of business activities. The authors believe that such standards should promote the role of economic actors in socially responsible behavior through a mechanism of regulating interactions between business structures, the environment, and local communities.

The guiding principles of social responsibility according to ISO-26000 define it as the responsibility of an organization for its impact on society and the environment, achieved through transparent and ethical behavior that aligns with the principles of sustainable development, public health, and well-being, and meets the interests of its stakeholders. It also complies with existing legal frameworks and relevant international standards and is integrated into the organization's activities and strategy, applied in day-to-day operations.

Thus, corporate social responsibility is systemic and long-term, and it must be closely tied to the company's operations. Employees and stakeholders should also be involved in the process.

**Purpose, objectives and research methods.** The purpose of this study is to explore and promote the experience of Ukrainian businesses in demonstrating social responsibility during martial law and to develop recommendations for consolidating best practices in the future.

The object of the study is the social responsibility of businesses, particularly Ukrainian enterprises, in the context of martial law and their impact on society and the state.

The subject of the study is the practice of implementing CSR by businesses in times of war, its impact on the economy, society, and the environment, as well as comparisons with international models of CSR.

Research methods used in this study include critical analysis of existing CSR concepts and definitions, comparative analysis of international CSR models (American, European, Japanese), and analysis of practical examples of international companies implementing CSR.

The informational basis of the study consists of scientific works by Ukrainian and foreign scholars, statistical data on international CSR models (USA, Europe, Japan), and practical examples of CSR implementation by well-known companies (IKEA, Nestlé, Coca-Cola).

**Research Results.** The trend towards increasing public demands for greater corporate social responsibility is progressing every year. Various international organizations have recently faced issues related to environmental degradation, employment, social protection, and product manufacturing. In this context, corporate social responsibility is not only becoming a means of enhancing corporate capitalization but also evolving into a global international imperative.

Foreign experience in corporate social responsibility shows that it is a crucial component of successful business operations. Corporate social responsibility asserts that companies should not only produce goods and services but also be accountable for their impact on society and the environment.

The main participants in corporate social responsibility include the state, rights, and mechanisms of interaction among key stakeholders. Thus, three primary models of corporate social responsibility in foreign countries are distinguished: American, European, and Japanese. Each of these models is examined in detail in table 1.

Table 1. Comparative Analysis of Corporate Social Responsibility Models

Features of Differences	American Model	European Model	Japanese Model
Environment	Individual Approach	Collective Approach	
Business Goals	Maximization of Shareholder Profits	Achieving Strategic Goals Considering Stakeholder Interests	Earning Profit is a Secondary Goal; Social Cohesion and Respect for Each Employee and Society as a Whole are Prioritized
Motivations	Personal Desires of Managers and Business Owners Guided by Their Ethical Principles	Social Demands of Society	
Main Participants	Businesses	Businesses, Government Agencies, Trade Unions and Professional Associations, Local Community Members	
Governing Documents	Internal Company Code	National Laws and Regulations, and Internal Company Rules	
Main Methods	Charitable Activities	Activities Defined by Legislative Acts	Implementing Internal Employee Support Programs Based on the "Business Family" Principle

Source: Developed by the authors based on the review of scientific publications [15; 17; 19; 22]

As shown in table 1, there are discrepancies in the regional development of corporate social responsibility (CSR). It is also worth noting that international initiatives are being developed and implemented worldwide, including a general approach to the implementation of corporate behavior principles in the field of CSR. Let's examine each model in more detail.

The American model of social responsibility is representative of the USA, Canada, Latin American countries, and English-speaking African countries. A distinguishing feature of this model is the secondary role of the state in shaping social responsibility. Traditionally, the American model has been the most liberal version of state social policy, based on the principle of withdrawing social protection from the free market and limiting protection to those without income, apart from social benefits. As a result, today the US economy remains the least regulated. The state regulates social-labor relations at the enterprise level and, to a lesser extent, at the industry and regional levels through the publication of normative laws and subordinate acts [11; 20].

In the American model, public relations, especially the relationship between employees and employers (who independently draft their employment contracts), as well as social insurance, are self-regulated. The social responsibility of employers towards employees involves creating something new, such as new jobs with favorable working conditions, providing good wages, and paying substantial taxes. American employers place significant importance on developing relationships with external areas of social responsibility, particularly with local authorities and communities, and environmental protection [18].

In the USA, social responsibility is developed through philanthropy. The tradition of donating a portion of profits to charitable organizations to improve public perception of certain production facilities has shaped this model. American businessmen finance various non-commercial projects aimed at addressing social problems (vocational training, pension and social security, environmental protection) [13; 18].

A distinctive feature of the American model of social responsibility is that companies have a high degree of autonomy in choosing their charitable activities. The state does not interfere in these processes and supports them only through a system of aid and subsidies [14].

In particular, the USA has introduced tax incentives to help employers cover the costs associated with employing people with disabilities, retirees, youth, and veterans. Small businesses are offered a tax credit for one year if they employ such individuals. A discount is provided to all businesses if they adapt their workplaces to the needs of people with disabilities. Companies engaged in charitable activities are partially exempt from property and sales taxes.

An important aspect of the American model of social responsibility is the focus on environmental protection. In particular, US legislation regulates a whole system of environmental subsidies, credits, loans, taxes, customs duties, fees, fines, incentives, and quotas directly related to reducing harmful emissions. The stimulation of the depreciation of pollution control equipment in the USA is considered an important lever for encouraging environmental protection activities.

The European model of social responsibility is based on state intervention in socio-economic processes, including the economy, employment, and the environment. One of the main goals is not to generate profit but to have a responsible attitude towards employees and residents. Therefore, state influence extends to working conditions and safety, wages, production and service provision, the environment, employment, and social security. Another significant feature of the European model is the substantial redistribution of gross domestic product (over 45%) in favor of the state budget, which involves both public and private capital, thus providing a reliable system of social protection for the population [12].

European Union (EU) leaders are trying to model the approach to social responsibility and, accordingly, encourage private organizations to do the same. For example, the Netherlands requires that 2% of all goods purchased by public institutions and companies be environmentally friendly.

Each European Union country has its own requirements for socially responsible business practices, and three types of European models can be identified. The first (traditional) group includes Austria, Germany, and France. This model is characterized by a significant degree of state regulation of social-labor relations while maintaining some autonomy for entrepreneurs and trade unions.

The second type is found in Belgium, Norway, and Sweden. These models are characterized by active state participation in regulating social and institutional relations at all three levels.

The third type is characteristic of the United Kingdom (specifically, a combination of American and continental elements).

Special attention should be paid to the internal model of social responsibility that is typical of Japan and South Korea. This model is characterized by a significant role of the state and ensures the implementation of income equalization policies, a lifetime employment system, and collectivism to address socio-economic issues. Additionally, Japanese businesses focus on internal programs, and thus the company becomes a second family for its employees. Much of this is related to the cultural traditions of the country, which historically developed as “corporation above all” [21].

Thus, earning income is considered a secondary task, while social cohesion, collective decision-making, respect for each employee, and society as a whole remain primary. In Japan, a company is perceived as a large “business family.” Each employee is a member of this family and thus has rights that go far beyond standard obligations. The company, in turn, supports them throughout their lifetime [16].

The most common areas of corporate social responsibility in Japan include: a lifetime employment system; support for housing purchases; encouragement of family dynasties; training of specialists; financial assistance for childbirth and education; generous retirement benefits; corporate pension schemes.

**Discussion.** The results of this study indicate that enterprises in the European Union, the USA, and Japan are characterized by a high level of social responsibility, which is the result of many years of purposeful state policy aimed at making entrepreneurs aware of their role in the socio-economic development of society. In these countries, social responsibility is considered as a means to achieve a new, progressive level of business management. This, in turn, contributes to the socio-economic development of the country, reduces confrontation, and ensures sustainable economic development.

In the Ukrainian context, it is not possible to implement one of the studied models of social responsibility to the extent that it operates abroad because Ukraine is a state with unique economic,

mental, and varying possibilities. Therefore, it is necessary to develop a model of social responsibility tailored to its own context, taking into account various mistakes and foreign experiences. In our opinion, the main priority measures aimed at increasing social responsibility are: state propaganda of the importance, interests, and needs of social responsibility; attracting funds from the local budget to form state funds and partial additional financing of social projects involving private business; providing various tax incentives and creating moral incentives for entrepreneurs investing in socially significant projects; introducing mandatory social reporting at the state level, which is required for enterprises to list shares on the stock exchange, participate in public tenders, and acquire certain shares, licenses, etc.

As international experience shows, which applies social responsibility in its practice, such implementation helps companies enhance their business reputation and strengthen trust in the government and society.

Foreign companies that are good examples of implementing social responsibility include:

**IKEA:** The company is known for its environmental protection policies. It uses renewable energy sources, recycles waste, and works on reducing energy and water consumption [26].

**Nestle:** The company has a wide range of social programs aimed at supporting children, health, and nutrition. It is also one of the founders of the UN Global Compact, which requires companies to adhere to certain social and environmental standards [27].

**Coca-Cola:** The company has programs to support local communities in the countries where it operates. It invests in the education and health of its employees [26].

In our opinion, the benefits of corporate social responsibility for businesses include:

- **Resource Consumption Reduction:** Implementing energy-efficient technologies, reducing water and material use can lower costs. For example, replacing old lighting systems with LED lamps or implementing water conservation systems.
- **Environmental Innovations:** Investing in environmental solutions, such as waste recycling or using renewable energy sources, can reduce disposal and energy consumption costs.
- **Improved Reputation:** A positive image can attract new customers and partners, leading to increased profits. People are often willing to pay more for products or services from companies that are environmentally responsible.
- **Reduced Compensation and Penalties:** Adhering to environmental and social standards helps avoid potential fines and legal costs related to non-compliance.
- **Employee Motivation:** Corporate social responsibility can boost employee morale and engagement, leading to higher productivity and reduced costs related to staff turnover and training.
- **Logistics Savings:** Optimizing delivery processes and reducing the environmental footprint of transportation can lower logistics and transportation costs.

Implementing corporate social responsibility can be beneficial not only from a moral or ethical standpoint but also as a strategic approach to reducing costs and increasing business efficiency.

According to global experience, implementing corporate social responsibility requires the development of a certain level of corporate culture within a company, which arises under the influence of the overall socio-cultural context.

Thus, international experience in corporate social responsibility demonstrates that it is a crucial component of successful business operations. Corporate social responsibility can bring several advantages to companies, such as improved reputation, cost reduction, increased employee motivation, and operational effectiveness.

**Conclusions.** The article addresses an important scientific and practical task of studying and popularizing the experience of corporate social responsibility among Ukrainian enterprises during martial law, as well as formulating recommendations for consolidating best practices in the future. The main results of the study are as follows:

1. Corporate social responsibility is a complex and multifaceted concept that encompasses various aspects of social, environmental, and economic business activities. It is examined through different approaches depending on the research field—economics, political science, sociology.

2. The main approaches to corporate social responsibility include voluntary integration of social and environmental aspects into daily business activities (EU) and promoting sustainable economic development through cooperation with employees and local communities (Global Business Council).

3. International standards (ISO 26000) define corporate social responsibility as a company's responsibility for its impact on society and the environment, achieved through ethical behavior and integration of these aspects into the company's strategy.

4. Regional models of corporate social responsibility differ depending on the country:

- The American model emphasizes the autonomy of enterprises in choosing charitable activities with minimal government intervention.
- The European model is characterized by significant government involvement and regulation of socio-economic processes through legislative acts.
- The Japanese model is based on collectivism, social cohesion, and lifetime employment, where the company plays the role of a "business family."
- The Ukrainian context requires the development of its own model of corporate social responsibility, taking into account the specifics of the economy, mentality, and state realities. Approaches should combine the best global practices but be adapted to local conditions.

5. Key priorities for implementing corporate social responsibility in Ukraine are: state-level promotion of the importance of corporate social responsibility; creation of funds for social projects through public-private partnerships; introduction of mandatory social reporting for businesses and provision of tax incentives for companies investing in social projects.

Prospects for further scientific research in this area include a deeper analysis of different models of corporate social responsibility, a more detailed study of American, European, and Japanese models, as well as additional models from other regions. This will help determine which elements of these models can be applied or adapted to Ukrainian realities. Additionally, examining how corporate social responsibility impacts the country's economic development, including the analysis of economic indicators such as GDP growth, unemployment rates, and social indicators, can provide further insights into the effectiveness and challenges of corporate social responsibility and assist in formulating policies and practices that promote the development of socially responsible business in Ukraine.

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**Адаптація міжнародного досвіду соціальної відповідальності до українського контенту**

**Анотація. Актуальність.** В умовах воєнного стану бізнес-діяльність безпосередньо впливає на репутацію підприємства, ставлення споживачів та громадськості. Соціальна відповідальність бізнесу є важливою для економічної стабільності, збереження робочих місць і забезпечення надходжень до бюджету. Вивчення та поширення досвіду соціальної відповідальності українських підприємств під час війни є необхідним для закріплення практичного досвіду та забезпечення їхнього впливу на економіку та суспільство у майбутньому.

**Мета й об'єкт дослідження.** Метою дослідження є вивчення та популяризація досвіду соціальної відповідальності українських підприємств під час воєнного стану, а також формування рекомендацій для закріплення кращих практик у майбутньому.

Об'єктом дослідження є соціальна відповідальність підприємств в умовах війни, зокрема українських, і їхній вплив на суспільство і державу.

**Методи дослідження.** У процесі дослідження використано критичний аналіз існуючих концепцій і визначень соціальної відповідальності, порівняльний аналіз міжнародних моделей соціальної відповідальності (американської, європейської, японської), а також поглиблений аналіз практичних прикладів міжнародних компаній. Інформаційну базу дослідження становлять наукові праці, статистичні дані, практичні приклади реалізації соціальної відповідальності відомими підприємствами.

**Результати дослідження.** Соціальна відповідальність підприємств стає ключовим елементом не лише для підвищення корпоративної капіталізації, але і для глобального соціально-економічного розвитку. Моделі соціальної відповідальності в США, Європі та Японії демонструють різні підходи: індивідуальний, колективний та внутрішньо-сімейний. Американська модель акцентує на особистій філантропії, європейська – на державному регулюванні та перерозподілі доходів, а японська – на корпоративному колективізмі та соціальному захисті працівників.

**Практична цінність отриманих результатів** полягає в тому, що аналіз різних моделей соціальної відповідальності дозволяє адаптувати ці практики до українських реалій. Практичні рекомендації щодо інтеграції елементів міжнародного досвіду можуть допомогти українським підприємствам підвищити їхню соціальну відповідальність і позитивно вплинути на економічний та соціальний розвиток країни.

**Отримані висновки можуть бути використані** для розробки національної моделі соціальної відповідальності, враховуючи міжнародний досвід і специфіку української економіки. Це включає державну пропаганду, залучення місцевих бюджетів, податкові пільги та обов'язкову соціальну звітність.

**Ключові слова:** соціальна відповідальність, воєнний стан, українські підприємства, міжнародні моделі соціальної відповідальності, економічна стабільність, соціальний захист.

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