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THE PLACE OF SOCIAL RESPONSIBILITY IN THE ARCHITECTURE OF THE ENTERPRISE CORPORATE STRATEGY

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Summary. The article is devoted to the study of the role of social responsibility in the architecture of the enterprise's corporate strategy. Issues of strategic development of the enterprise and integration into it of norms and principles of social responsibility of business have been actively researched in scientific circles since the 50s of the 20th century. The corporate (portfolio) strategy of the enterprise is a kind of «road map», guiding guidelines for the successful operation of the enterprise. The article notes that in order to ensure a well-founded approach to the development of a corporate strategy, it is necessary to diagnose internal and external factors influencing the company's activities. The article examines the methodological toolkit for diagnosing the market position of the enterprise. In particular, considerable attention is paid to the study of the methodology of SWOT analysis, the authors proposed the basic characteristics of SWOT analysis factors. The article also examines such diagnostic tools as the BCG, Thompson-Strickland, Ansoff, ADL, GE/Mckinsey matrices, Shell/DPM models, and the five forces of competition for M. Porter and features of RIMS analysis. It is noted that the strategic planning at the enterprise should involve leading employees who have considerable experience and are well versed in the specifics of the enterprise's activities and young talents who have «fresh views» and are able to offer non-standard solutions. According to the results of the conducted research, it was determined that businesses have acquired special relevance in integrating CSR into strategies since the public presentation of the UN «17 Sustainable Development Goals». The authors singled out the distinctive and common features of the basic CSR models, determined that the formation of such models is significantly influenced by traditions, historical, political, economic and social factors of the country of origin, as well as geopolitical and geoeconomic trends. Joining in 2013. Ukraine before the UN Global Compact, recognition of the Sustainable Development Goals and European integration processes formed the prerequisites for the implementation of socially responsible business traditions. The authors draw attention to the fact that for Ukrainian business, which operates in conditions of protracted war and recovery, CSR acquires special relevance as a tool of economic adaptation and social consolidation.

Key words: enterprise corporate strategy, corporate social responsibility, sustainable development, strategic planning, strategic management, social initiatives.

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МІСЦЕ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ В АРХІТЕКТУРІ КОРПОРАТИВНОЇ СТРАТЕГІЇ ПІДПРИЄМСТВА

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Резюме. Присвячено дослідженню ролі соціальної відповідальності в архітектурі корпоративної стратегії підприємства. Питання стратегічного розвитку підприємства та інтеграції в нього норм і принципів соціальної відповідальності бізнесу активно досліджуються в наукових колах починаючи з 50-х років ХХ століття. Корпоративна (портфельна) стратегія підприємства є своєрідною «дорожньою картою», керівними настановами до успішної діяльності підприємства. Відзначено, що для забезпечення

обґрунтованого підходу до розроблення корпоративної стратегії необхідно проводити діагностування внутрішніх та зовнішніх факторів впливу на діяльність підприємства. Розглянуто методичний інструментарій діагностування ринкової позиції підприємства. Зокрема, значну увагу приділено дослідженню методики проведення SWOT-аналізу, авторами запропоновано базові характеристики факторів SWOT-аналізу. Також розглянуто такий діагностичний інструментарій, як матриці BCG, Томпсона-Стрікланда, Ансоффа, ADL, GE/McKinsey, моделі Shell/DPM та п'яти сил конкуренції за М. Портером та особливості проведення PIMS-аналізу. Звернуто увагу, що до стратегічного планування на підприємстві слід залучати провідних працівників, які мають значний досвід і добре обізнані зі специфікою діяльності підприємства та молоді таланти, які мають «свіжі погляди» і здатні запропонувати нестандартні рішення. За результатами проведеного дослідження визначено, що особливої актуальності інтегрування КСВ у стратегії бізнесу набули з моменту публічного представлення ООН «17 Цілей сталого розвитку». Виокремлено відмінні та спільні риси базових моделей КСВ, визначено, що на формування таких моделей мають значний вплив традиції, історичні, політичні, економічні та соціальні фактори країни походження, а також геополітичні та гео економічні тенденції. Приєднання у 2013 р. України до Глобального договору ООН, визнання Цілей сталого розвитку та євроінтеграційні процеси сформували передумови до впровадження традицій соціально відповідального бізнесу. Автори звернули увагу на той факт, що для українського бізнесу, який функціонує в умовах затяжної війни та відновлення, КСВ набуває особливої актуальності як інструмент економічної адаптації та соціальної консолідації.

Ключові слова: корпоративна стратегія підприємства, корпоративна соціальна відповідальність, сталий розвиток, стратегічне планування, стратегічне управління, соціальні ініціативи.

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Problem statement. Under modern economic and social conditions, enterprises that seek progressive development in a market environment should be concerned not only with maximizing current profits but also with fulfilling obligations to society and their own personnel. The ongoing processes of European integration in Ukraine and the orientation of domestic enterprises toward international markets have led to a tendency of gradually shifting responsibility for solving social problems from the state to business entities. In addition, investors, business partners, and society as a whole increasingly pay attention not only to the company's market share and profitability but also to its implementation of social projects, support for the Armed Forces of Ukraine, efforts to address environmental problems, employment of people with limited mobility, veterans and internally displaced persons (IDPs), responsible treatment of its own staff, and other initiatives.

Under current conditions, corporate social responsibility is moving from the category of «socially beneficial activity» to the category of «profitable activity», since enterprises with a high level of social responsibility have a better image and business reputation. The products of such enterprises enjoy higher demand, and investors are more willing to invest in their development. Socially responsible enterprises also possess strong reputational potential, which enables them to overcome crisis situations more confidently.

The growing importance of corporate social responsibility requires a balanced approach to the formation and implementation of a company's corporate strategy, which, in addition to commercial interests, should also be oriented toward the protection of social values. In Ukraine, at the current stage of development, a generally accepted mechanism for implementing corporate social responsibility (CSR) has not yet been developed, nor has an optimal CSR model been formed. Therefore, there is a need to study international experience on this issue and to model an optimal vector for the development of CSR for domestic businesses.

Analysis of recent research and publications. Issues concerning the role of social responsibility in the architecture of a company's corporate strategy have attracted the attention of scholars since the 1950s. A significant body of scientific work reflects the diversity of approaches to the formation of CSR models and their integration into business strategies, as well as the distribution of roles between the state and business. The scientific interests of

L. M. Lingur are devoted to studying the role of CSR in the process of strategic development of an enterprise; the researcher proposed a conceptual strategic model based on the principles of social responsibility [12]. The methodological tools for developing corporate strategies have been examined in the scientific works of O. V. Mazorenko and O. V. Maistrenko [14], as well as V. V. Turchak, V. V. Shved, and O. O. Shevchova [20]. The authors considered the most popular diagnostic methods, the use of which enables a well-grounded approach to strategic planning.

The study of global CSR models, the historical prerequisites for their formation, and the identification of their common and distinctive features are reflected in the scientific publications of O. I. Krauze [9], K. P. Liashuk [13], and O. V. Malko [15]. N. V. Vasiutkina and B. Ye. Babich [1] consider CSR as a strategic factor in ensuring the adaptive development of enterprises under conditions of business innovation. The scholars concluded that the implementation of CSR principles not only strengthens the social legitimacy and reputational capital of an enterprise but also fosters organizational flexibility, stimulates innovation activity, and enhances business reputation. B. V. Tatkov [19] studied foreign experience in the legal regulation of CSR and the possibilities of its application in domestic practice. As a result of the conducted research, the author concluded that it is necessary to develop and implement a CSR model that would ensure a balance between the need for state regulation and the freedom of entrepreneurial activity.

A group of authors including I. A. Ihnatieva, T. V. Havrylenko, and A. Yu. Serbenivska [7] identified the main incentives and motives for domestic businesses to implement CSR and substantiated the key reasons for the expediency of introducing CSR into the activities of Ukrainian enterprises. Research on the development of the CSR system of Ukrainian business in wartime conditions conducted by Ya. Ya. Pushchak, D. V. Chernukh, and N. V. Trushkina [18] allowed the authors to conclude that modern geopolitical and geoeconomic transformations require businesses not only to adapt to existing conditions but also to take an active role in addressing global challenges. According to the scholars, CSR is an integral part of the business model that enables companies to strengthen their business reputation, enhance competitiveness, and create added value.

Despite the considerable scientific contribution to the issue of integrating CSR into the process of strategic business management, it should be noted that the current geopolitical and geoeconomic situation is extremely dynamic and complex. This intensifies existing social problems and creates new ones that require urgent action by both the state and businesses. Particular attention should be paid to the formation of a CSR model for Ukrainian businesses operating in the conditions of a prolonged full-scale war and making significant efforts to address extremely complex security and social challenge

The purpose of the study is to determine the place of social responsibility in the architecture of a company's corporate strategy.

Research objectives. In accordance with the purpose of the study, the main objectives are as follows: to define the essence and role of corporate strategy in the strategic management of an enterprise; to review diagnostic tools that ensure a well-grounded approach to the development of a company's corporate strategy; to examine the influence of historical, economic, and social factors on the formation of strategic priorities for enterprise development; to analyze scientific sources in order to determine the evolution of CSR norms and principles; to study the main principles of CSR in accordance with ISO 26000:2010; to analyze the common and distinctive features of basic CSR models; to investigate the main aspects of the influence of CSR models on the adaptive development of enterprises; and to examine the transformation of CSR norms and principles within Ukrainian businesses operating under the conditions of a prolonged full-scale war.

Presentation of the main research material. The corporate (general, portfolio) strategy of an enterprise can be considered a kind of «roadmap», providing guiding principles for balanced and coordinated actions aimed at achieving success in the market through the formation of competitive advantages. Corporate strategy extends to all structural divisions and covers all areas of activity.

In general terms, the strategy of an enterprise should be understood as a certain sequence of actions that correspond to the company's mission and are oriented toward development. The implementation of such actions in the long term should ensure the achievement of defined goals. When developing a corporate strategy, it is necessary to consider the strengths and weaknesses of the enterprise, as well as market threats and opportunities.

To systematize and better interpret such information in practice, the SWOT matrix is often used. It is an effective tool for strategic planning that allows for the analysis of both the internal and external environment of an enterprise. The position of a company when using the SWOT matrix is determined by the relationship between its internal strengths and weaknesses and external potential opportunities and threats (Table 1).

Table 1. General characteristics of SWOT analysis factors

<i>Internal Strengths of the Enterprise</i>	<i>Internal Weaknesses of the Enterprise</i>
<ul style="list-style-type: none"> - long-term competitive advantages - strong position within the market niche - growth of the target audience - customer loyalty - high level of awareness of market conditions and consumer needs - implementation of a strong market strategy - availability of effective tools to protect against competitors - product differentiation and well-justified diversification - financial stability and sufficiency of financial resources - high or above-average employee qualifications - effective management - efficient marketing - high or above-average profitability - high or above-average digital literacy among personnel - high or above-average level of digital transformation in business - openness to innovation - comfortable and economically attractive working conditions for employees - talent development - implementation of promising social projects - strong and stable business reputation - absence of corruption - implementation of effective environmental protection projects 	<ul style="list-style-type: none"> - short-term or absent competitive advantages - aggressive competitive environment - low or below-average market growth rates - lack of financial resources - low or below-average profitability - reputational losses - insufficient tools to counteract competitors - high physical wear and tear of equipment - loss of production capacity - production of technologically or morally outdated products - ineffective management - ineffective marketing - lack of talent - being a newcomer in the market - ineffective strategic planning - tolerant attitude toward corruption - absence of a socially responsible component in the corporate strategy - uncomfortable working conditions, low wages, lack of career development opportunities - environmentally hazardous production
<i>Market Opportunities</i>	<i>Market Threats</i>
<ul style="list-style-type: none"> - dynamic economic growth - stable political situation in the country - progressive legislation that stimulates business development and attracts foreign investors - opportunities to expand sales markets - potential to enter international markets - developed infrastructure - growing demand - rapid market growth - non-aggressive competitive environment 	<ul style="list-style-type: none"> - high inflation rates - high likelihood of new competitors entering the market - increasing demand for substitute products - slowing market growth - significant tax burden - unfavorable legislative regulation of business issues - decreased consumer purchasing power - changes in consumer needs and preferences - social tensions - negative demographic changes - political instability

Compiled by the authors.

This strategic planning method is simple to use and makes it possible to identify a company's competitive advantages and formulate strategic development priorities. However, like any method, SWOT analysis has certain limitations, including: the difficulty of taking into account all external and internal factors; the subjectivity involved in selecting and ranking elements of the external and internal environment; and the dynamic nature of the environment.

In order to ensure well-grounded decision-making when developing and implementing a corporate strategy, in addition to SWOT analysis there are many other diagnostic tools:

- the BCG matrix, which is widely used to classify a company's businesses into appropriate strategic business units and to identify those that are the most promising, problematic, or require withdrawal from the market;
- the Thompson–Strickland matrix, used to determine strategic alternatives, based on two key parameters: the market growth rate and the company's competitive position;
- the Ansoff matrix, which divides the company's products and markets into existing (current) and new (prospective);
- the ADL matrix, which helps determine the optimal diversification of a multi-industry company's activities;
- the Shell/DPM model, which allows for the analysis of competitive positions and industry attractiveness;
- Porter's Five Forces model, which involves analyzing the influence of five external forces on a company's activities: suppliers, buyers, existing competitors, the threat of new entrants, and the threat of substitute products. Such diagnostics make it possible to identify weaknesses in the company's operations;
- the GE/McKinsey matrix, a flexible portfolio analysis method that allows consideration of the specific characteristics of an enterprise
- PIMS analysis, based on the use of an empirical model with a wide range of variables, which helps identify the most attractive strategic business areas for the enterprise [14; 20].

It is worth noting that although strategic planning within an enterprise remains the prerogative of top management, the process of developing a corporate strategy should also involve leading employees with substantial practical experience and a deep understanding of the company's operational specifics, as well as young professionals and talented specialists. Experienced professional managers often tend to think more stereotypically; therefore, a "fresh perspective" or unconventional idea can be valuable in strategic planning, and such ideas can later be refined and adapted by appropriate specialists.

Modern enterprises operate in conditions of rapid scientific and technological progress, digitalization, and changing consumer demands and expectations. This requires anticipating the need to introduce adjustments to the company's strategy; therefore, a corporate strategy must be regularly updated and adapted to current market conditions. Strategy adjustments should be made not only in response to changes in the external environment but also through flexible reactions to changes occurring within the enterprise itself. Accordingly, companies may choose new vectors of development and abandon those that have lost their relevance.

In the 21st century, businesses have faced new challenges and the intensification of existing ones that require solutions. If at the beginning of the 2000s corporate social activity was demonstrated mainly by the most progressive companies, the situation changed significantly after the adoption at the 2015 United Nations Summit of the plan for achieving a better common future over the next 15 years – the «17 Sustainable Development Goals».

At the current stage of development, ensuring successful long-term activity under conditions of external risks, a volatile market, and demanding consumers requires more than simply being profitable. Today, businesses are expected to demonstrate social responsibility-responsibility toward their employees, local communities, and the country. Modern enterprises should operate in a way that does not harm future generations, adhering to the concept of sustainable development.

At present, businesses are expected to actively participate in ESG initiatives (environmental, social, and governance projects). In recent years, particular attention has been paid to CSR, and accordingly its role in the architecture of corporate strategy has been increasing.

Issues of CSR have attracted considerable attention from both scholars and practitioners for many years. One of the founders of the concept of social responsibility is considered to be the American scholar Howard Bowen, who proposed a systemic approach to the issue of business as a social institution and introduced the term «social responsibility». In his scientific work «Social Responsibilities of the Businessman» (1953), he defined CSR as a company policy oriented toward the implementation of goals that would be desirable in terms of achieving the objectives and realizing the values of society [21, p. 100].

A significant contribution to the development of the CSR concept was made by Keith Davis, who argued that the outcomes of business activities inevitably extend beyond the commercial interests of an enterprise and therefore should be socially responsible. Davis is the author of the «Iron Law of Responsibility», according to which the level of a businessperson's social obligations should be proportional to their social power [22, p. 315]. The scholar emphasized that social responsibility should be considered within a managerial context.

The issue of CSR in combination with enterprise development strategies began to be actively discussed in academic circles in the early 1990s. At that time, more and more businesses worldwide started incorporating elements of social responsibility into their development strategies, mainly those related to environmental and ethical issues. Questions concerning relationships with employees also began to gain importance. A clear pattern emerged: the higher the level of a country's development, the more actively its business structures incorporate CSR issues into their development strategies.

To support and promote the development of corporate social responsibility, the international standard ISO 26000 «Guidance on Social Responsibility» was adopted in 2010 [23].

In Ukraine, the corresponding national standard was adopted in 2020 and harmonized with the European standard-DSTU ISO 26000:2019 Guidance on Social Responsibility (ISO 26000:2010, IDT). In particular, the document states that the main objective of social responsibility is to contribute to sustainable development. It also emphasizes that the effectiveness of an organization's (enterprise's) activities largely depends on its performance in relation to society and its impact on the environment, the support of healthy ecosystems, social justice, and sound organizational governance. The document notes that the assessment of an organization's (enterprise's) activities in the field of social responsibility may influence: the formation of competitive advantages; reputation; the ability to form and retain a high-quality workforce and attract clients, users, or customers; employees' motivation for productive work; investor interest; and the creation of a positive image in the eyes of business partners, government authorities, mass media, customers, and the public [5].

It should be noted that the Guidance on Social Responsibility is voluntary and is not subject to mandatory certification. As rightly pointed out by L. O. Matviichuk and K. I. Tkach, such «voluntariness» of corporate social responsibility creates a comfortable «twilight zone» for some managers [16, p. 333].

According to ISO 26000:2010, the main principles of CSR have been formulated, on which all modern CSR models are based (Fig. 1).

Directive 2014/95/EU established requirements for large companies to disclose non-financial reporting. Non-financial reports contain information on how companies address and resolve social and environmental issues in the course of their activities. In 2017, the European Commission published guidelines for non-financial reporting, according to which, starting from 2018, large companies are required to disclose social indicators in their annual reports. Companies may choose at their discretion whether to follow national, international, or EU standards when preparing such reports [10, p. 54].

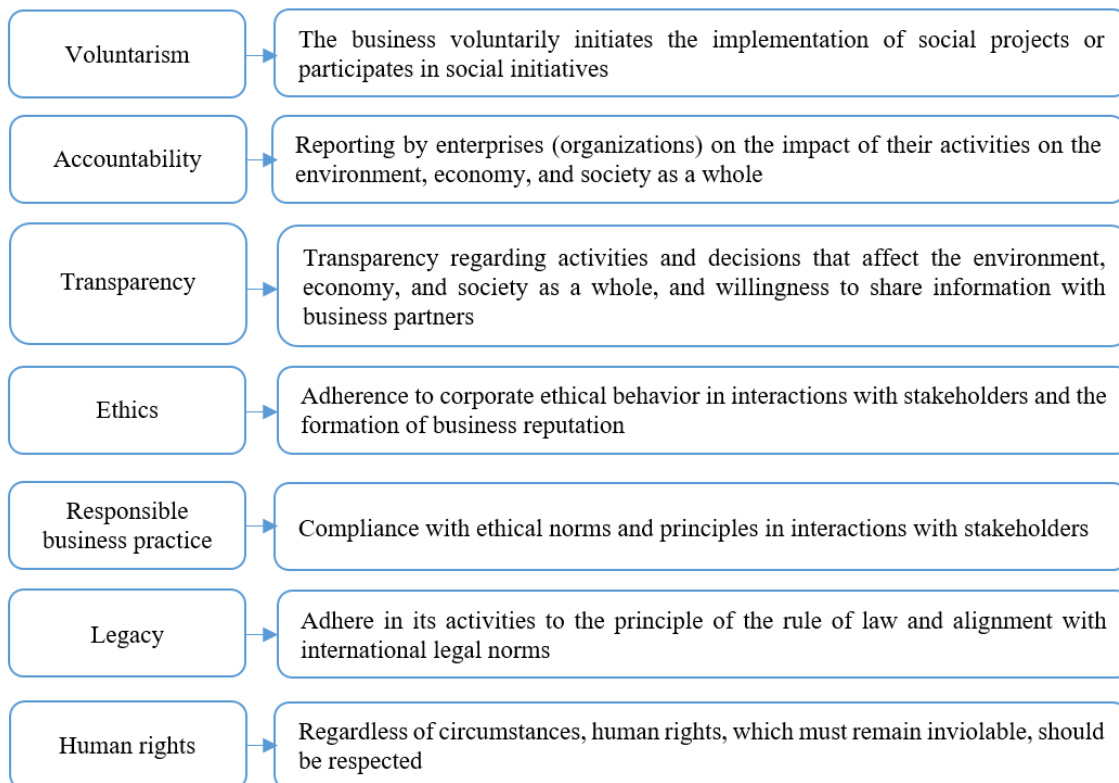


Figure 1. Principles of CSR

Compiled and supplemented based on source [23].

CSR began to take shape historically in the 1950s. At the current stage of development, several basic CSR models have been formed, each shaped by the cultural, historical, political, and social characteristics of the country of origin. Three of the most popular CSR models are usually distinguished, corresponding to corporate governance models: the American, European, and Asian (Japanese) models. The European model includes such CSR models as: the pan-European (United Kingdom), Scandinavian (Denmark, Finland, Sweden), continental (Germany), Southern European (Spain, Italy, Portugal, Greece), and British (United Kingdom, Ireland) models [13, p. 104].

The most widespread is the American CSR model, within which a clear set of instruments and forms for implementing social projects has been developed over more than a century. The American model is characterized by the voluntary nature of CSR initiatives, charity, financing of various programs and projects, sponsorship, and philanthropy. Legislation does not impose obligations to implement CSR; however, such initiatives are encouraged by the state and society. For example, at the legislative level it is established that companies actively implementing CSR programs may receive certain tax exemptions. The American CSR model is considered liberal because it is characterized by minimal government intervention and a high level of entrepreneurial awareness; historically, the model developed from the bottom up and became a national tradition. Despite limited government intervention in private sector activities, the United States demonstrates a high level of voluntary business participation in financing social projects. Numerous corporate foundations have been created for this purpose, aimed at solving various social problems. The state stimulates social investment by businesses through tax benefits and incentives [19, p. 203].

The American business model is characterized by a strong entrepreneurial culture that promotes social strategy, and the development of CSR largely occurs on the initiative of the business community. Government participation in encouraging socially responsible business is ensured through comprehensive support measures, tax incentives, and increased requirements for social reporting.

The Japanese (Asian) CSR model also has its own national specificity. It should be noted that the term «social responsibility» is not traditionally characteristic of Japanese culture; however, concern for the environment, employees, and the provision of an adequate level of wages has always been considered a norm for Japanese businesses. Since the early 2000s, Japanese companies have begun publishing social reports, initially oriented toward Western countries that served as markets for Japanese products. Early reports mainly addressed environmental aspects, and later began to include social components as well. Japanese business culture prioritizes family values, including family businesses that are passed down from generation to generation. These values are also reflected in management style: employees are usually hired for long periods, relationships between management and subordinates tend to be informal, and workers are encouraged to participate in company management.

The Japanese CSR model is based on cohesion between management and staff, employee participation in managerial decision-making, and a business orientation toward supporting social values and fostering responsibility toward society as a whole. The priorities of the Japanese business model include environmental protection, the improvement of the educational and cultural level of society, and technological development. A distinctive feature of the Japanese model is that employees often work for the same company throughout their entire lives. Accordingly, their treatment goes beyond the traditional employer-employee relationship: they are regarded as members of a «corporate family», and the company supports each employee throughout their life – for example, providing financial assistance for childbirth, housing purchases, free education for children, and ensuring an adequate pension.

The Japanese CSR model is based on the principles of Confucianism: collectivism, humanism, and respect for the older generation. It is also characterized by the development of fair partnerships, citizens' responsibility toward their country, gender equality, the active development of volunteering, environmental care, and family business dynasties. The state plays an active role in corporate strategic planning. Importantly, corporate strategies are oriented not only toward commercial goals but also toward responsibility to society; the establishment of long-term and trusting relationships with business partners; prioritizing honesty and business ethics over profit maximization; and environmental protection alongside the pursuit of civilizational progress. It should be emphasized that the Japanese CSR model is considered a global leader in environmental responsibility.

Unlike the American and Japanese models, the European CSR model is largely based on government regulation. In many European countries, legislation obliges businesses to implement social and environmental policies and to submit social (non-financial) reports. Such regulation ensures mandatory health insurance, safe and comfortable working conditions, and social security provisions. The role of government in supporting CSR is also manifested through partnerships with company owners who participate in financing social projects and encouraging stakeholders. For example, in the United Kingdom a governmental position of Minister for Corporate Social Responsibility has been established [6, p. 99]. In Italy, the monitoring of CSR and social reporting falls within the competence of the Ministry of Labour and Social Development [19, p. 204].

Most European countries follow the continental CSR model, whose distinctive feature is the search for a balance between state regulation of CSR and the freedom of entrepreneurial activity. Germany is a prominent representative of this model. In Germany, CSR is the central philosophy of business not only for large corporations but also for small and medium-sized

enterprises. It is based on the principle of voluntarily achieving harmony between commercial activity and social and environmental objectives. The development of socially beneficial initiatives involves the state, businesses, and civil society organizations. The role of the state is to develop appropriate norms, standards, and legislation within the framework of labor, tax, and environmental regulation [17, p. 14].

Unlike the continental CSR model, the Scandinavian model is distinguished by significant government influence in monitoring the implementation of CSR by businesses. The state enacts laws that are mandatory for businesses, channels financial resources into promising social projects, and makes substantial efforts to combat unemployment while ensuring high standards in education, healthcare, and social protection. To support these state functions, businesses pay high taxes. According to liberal economists, such high taxes can slow economic growth, which calls for the development of a more balanced CSR model that does not hinder economic development.

An example of a more balanced model is the British CSR model, which successfully combines elements of both the European continental and American CSR models but is characterized by a high level of involvement from the state and civil society institutions in harmonizing social interests and encouraging best practices. Key features of the British model include the development of consulting companies specializing in CSR, dynamic growth in socially responsible investment funds, active media engagement, and a wide variety of educational programs in the field of CSR. The government's role includes creating public-private partnerships in education, co-financing promising social projects, providing tax incentives, and adapting national CSR standards to international frameworks [24, pp. 48–49].

Summarizing the review of CSR models, it should be noted that there is no universal model. Each of the models discussed has developed under the influence of traditions, economic, political, and social factors. Each model also has its own strengths and weaknesses.

According to N.V. Vasiutkina and B.Ye. Babich, the main aspects of CSR models' impact on adaptive enterprise development include balancing environmental, economic, and social objectives; setting CSR priorities for efficient resource allocation; integrating global goals into strategies; implementing social projects; and enhancing risk management and reputational effectiveness [1].

Ukraine, as one of the so-called post-Soviet countries, for a long time after declaring independence remained burdened by the Soviet legacy. However, Ukraine's accession to the UN Global Compact in 2013, the recognition of the Sustainable Development Goals, and euro-integration processes have created preconditions for the adoption of socially responsible business practices: development of social infrastructure, business social initiatives, environmental projects, and active participation of businesses in charitable activities. Euro-integration and international partnerships have stimulated Ukrainian businesses to implement CSR.

For Ukrainian businesses operating in conditions of a protracted war and ongoing recovery, CSR has become especially relevant as a tool for economic adaptation and social consolidation. Classical CSR values have moved to the background, while new priorities have emerged, including: financial support for the Armed Forces of Ukraine (procurement of medicines, medical equipment, medical and other transport, and other necessary machinery and equipment); support for internally displaced persons (provision of housing, employment, financial aid, etc.); humanitarian assistance to affected civilians; support and rehabilitation of veterans; organizing charity events to raise funds for the Armed Forces and civilians; material support for company employees, and more.

In today's conditions in Ukraine, taking into account the consequences of the war-constant destruction of critical and social infrastructure, housing, injuries and deaths of civilians, including children, and the need for financial and psychological support for military

personnel and their families – the classical aspects of CSR have undergone significant transformation. Social responsibility of domestic businesses is now focused on targeted support for national security, implementation of humanitarian projects, and restoration of human capital.

Current business conditions have also defined another direction for CSR: support for company personnel. Amid a demographic crisis and critical labor shortages, enterprises are forced to compete for employees. Progressive companies prioritize providing staff with comfortable working conditions, adequate salaries, and career development opportunities, while also nurturing talent-because human capital has become a long-term competitive advantage.

Conclusions. Based on the results of the conducted research, the following conclusions can be drawn:

- world practice includes quite a lot of CSR models, which were formed under the influence of traditions, historical, political, economic and social factors. Each CSR model has its own strengths and weaknesses, mostly they differ in the presence or absence of state coercion (direct or derivative), the principle of distribution of functions regarding the implementation of social initiatives between the state and business. The basic CSR models are American, European and Asian (Japanese);
- enterprises that integrate the goals and principles of social responsibility into the corporate strategy have better indicators of investment activity and anti-crisis potential;
- active integration of CSR in the process of strategic management of the enterprise allows the business to form a number of advantages: accumulation of reputational capital, improvement of relations with stakeholders, increase of loyalty of consumers (clients), reduction of operational vulnerabilities, increase of investment attractiveness, etc;
- the CSR of Ukrainian business has undergone significant transformations in connection with the ongoing protracted full-scale war, changing the main vector from solving environmental problems to solving security and social problems.

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