

UDC 330.341:304.2

DOI: <https://doi.org/10.32782/2304-0920/2-87-4>**Gorova Kseniia****Deng Qiwen**

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**DEFINITION OF THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY
IN MODERN CONDITIONS**

The article is devoted to defining the concept of corporate social responsibility in modern economic conditions that are characterized, on the one hand, by increasing humanistic values in society, public consciousness, the desire for sustainable economic systems, and on the other hand, by limited resources due to the crisis caused by the global pandemic. The article analyses scientific approaches to defining the concept of corporate social responsibility. The authors propose their own definition, according to which the main purpose of introducing corporate social responsibility into the company's strategy is to achieve the target level of key performance indicators by improving the image of the organization because of socially significant actions and effective interaction with all stakeholders. According to this, the object, subject and principles of corporate social responsibility are defined in the article. The obtained results can be the basis for the development of a modern concept of corporate social responsibility, scientific and methodological approaches for its implementation in the company's strategy.

Keywords: corporate social responsibility, definition, principle, business performance, stakeholder.

Formulation of the problem. Nowadays, more and more corporations focus to operate in accordance with the principles of sustainable development and ensuring their social responsibility. Climate change, environmental degradation, pandemics, inequalities and social conflicts in society are prompting humanity to rethink approaches to doing business. This is especially significant for the corporate sector of the economy, where the largest amount of capital and resources is concentrated. Just satisfaction of consumer needs is not enough for success in the market and stable functioning of management in modern conditions. Concern for humanity and secure existence are the most important nowadays. It can be achieved through the introduction of corporate social responsibility (CSR) in company's activity. Therefore, there is a need to develop a theoretical basis and basic concepts related to CSR.

Analysis of recent research and publications.

According to considered research, companies are implementing the principles of CSR in their activities and development strategy more and more all over the world. Lots of organizations pay attention to the development of regulations governing the activities of socially responsible business [1, 2, 3]. These documents define the basic concepts related to CSR. McGuire J.W., Frooman J., Johnson H.L., Garvin D., Votaw D., Friedman M., Carroll A. B. have made a great contribution to the development of theoretical basis for the introduction of social responsibility in the activities of corporations and understanding the essence of CSR [4, p. 225–243; 5, p. 32–41]. Scientists were the founders of CSR research at the time when the need for socialization of business caused much doubt and controversy in scientific and professional circles. Such scientists as Berzhanir A.L.,

Bobko L.O., Bilan O., Lebedev I.V., Groser D., Crowther D., Aras G., Riond Z.L., Baird V., Kramer C., Wofford D., Hohnen P., Potts J., Franc P., Nezhyba J., Heydenreich C., Kutaček S., Gregor F., Ismail M. have studied CSR terminology in the modern world in their works [6, p. 5–13; 7, p. 44–46; 8, p. 108–115].

Selection of previously unsolved parts of the overall problem. Scientists consider the current significance and role of CSR in the world, define CSR and socially responsible business, determine the basic principles, goals and objectives of CSR. However, with the development of civil society on the one hand, and ways of competition and economic realities on the other hand, it is necessary to determine the categorical apparatus of CSR in the modern economy. The current approach in the conditions of world crisis caused by pandemic should take into account that the main task of CSR is to promote the achievement of planned business performance indicators.

The purpose of the article. The main purpose of this work is to define the concept of CSR in modern economic conditions, which will take into account the need for the company to achieve key performance indicators of its activities: CSR goal, subject, and principles.

Presenting main material. Nowadays, the concept of CSR is quite complex and complicated; it covers various functional areas of the enterprise.

Firstly, it should be noted that most scientists consider the introduction of CSR in the company's activities on a long-term basis. Franc P., Nezhyba J., Heydenreich C., Kutaček S., Gregor F. believe that CSR is a concept that is implemented in the strategy of the enterprise [9, p. 43–50], and Mapfre calls CSR a voluntary strategic obligation [10, p. 3]. Thus, CSR can be considered as a part of the

overall strategy of the enterprise. The European Commission in its working document "CSR, Responsible Business Conduct and Business & Human Rights" states that companies must have a process of integrating social, environmental, ethical, human rights, and problems of consumers into their business operations and the main strategy in close cooperation with their stakeholders in order to fully realize their social responsibility [11, p. 6]. Therefore, CSR should become a part of not only the strategic but also the current activities of the company, it should be reflected in all business processes and operations, and implemented at all levels of the hierarchy.

Regarding the importance of CSR in a broad sense, most scientist call it as responsibility to people and society [6, p. 2; 7, p. 45; 8, p. 16; 10; 11, p. 6; 12, p. 11–34; 13, p. 43; 14, p. 199–200]. Thus, Berzhanir A.L. believes that CSR is the company's responsibility to all people, organizations, with which the company encounters in the process of activity, and to society as a whole [7, p. 45]. Ismail M. defines CSR as a concept according to which business organizations take into account the interests of society, taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders, as well as their environment [14, p. 199–200]. There is also an opinion that CSR should contribute to the welfare of society and benefit it [3; 15, p. 45–123; 16]. Kotler F. provides a definition of CSR, according to which it is the promotion of responsible business practices that benefit business and society, and promote social, economic and environmentally sustainable development by maximizing the positive impact of business on society and minimizing the negative impact [15, p. 45–123]. Scientists also understand expediency to provide material assistance and corporate resources to society and carry out charitable activities, as well as participate in ensuring the welfare of citizens [16; 17, p. 127; 18, p. 26]. Elhauge E. characterizes CSR as a process of sacrificing income for the sake of social interests [19, p. 737–770]. Voloskovets N. Yu. says that CSR is a free choice in favour of the obligation to increase the welfare of the community through appropriate approaches to doing business, as well as the provision of corporate resources [17, p. 127].

Many scientists identify specific areas on which the company should direct its CSR activities. Environmental issues receive the most attention. Scientists believe that the protection of the environment, minimization of the negative impact on it and environmental and social risks are the very important CSR tasks of the company [7, p. 45; 8, p. 16; 13, p. 43; 15, p. 147–150; 20, p. 6–12]. Health care is also important [21].

As companies are usually located in some region of the country, their efforts to improve

the welfare of the population and solve social problems should be implemented within a particular region and promote its development and interests within local communities [8, p. 16; 13, p. 43; 22, p. 156]. For example, Bondarenko S.M. tells that CSR means doing business taking into account the needs of its own staff, local communities, and the environment [22, p. 156].

Such socially important actions should be carried out within the norms of ethics and morality. Ethics and humanistic values are the main feature of CSR by a number of scientists [2; 7, p. 45; 23; 24, p. 8]. According to Bobko L.O., CSR is a long-term strategy of the organization based on humanistic values, determined by the principles of sustainable development, accountability and transparency, and characterized by high standards of operational and production activities [23]. Jimenez G.C., Pulos E. define CSR as an ethical role of the corporation in society [24, p. 8].

However, the most important role of CSR is social. Scientists affirm that CSR should ensure the social development and consciousness of society [12, p. 12–21; 13, p. 43; 15, p. 23–68], solve various social problems [12, p. 14–16; 20, p. 6–12], and promote social development [16]. Such an important mission in society involves the active participation of the company in social processes. Lebediev I. V. says that CSR is an active social position of the enterprise aimed at sustainable development, which includes conscientious implementation of regulations and agreements on social partnership, as well as voluntarily accepted additional obligations to meet the economic and social needs of internal and external stakeholders and society as a whole [8, p. 16].

Choosing the CSR path and maintaining it in the long-term period is a great responsibility, any other party cannot push the company for it. At the legislative level, companies are not required to conduct their business in accordance with the CSR strategy. Therefore, these actions are conscious and voluntary [8, p. 16; 17, p. 127; 25; 26, p. 206–218]. Businesses are interested in the voluntary introduction of CSR in their activities in order to steadily improving the image in the eyes of the public and increasing consumer loyalty. CSR allows to form a positive image of the company and ensure popularity in the market in the strategic perspective.

An increase in the company's revenues should offset significant costs of CSR activities. Therefore, the most important task of CSR implementation is increasing of profits, tangible assets of the enterprise and achieving its other business goals [27, p. 46–48; 28, p. 122–126; 29, p. 114–120]. It is necessary to assess in advance its commercial effect and economic feasibility during CSR activities planning. However, a socially responsible enterprise must take care not only of its

material well-being, but also of the sustainable economic development of the region where it operates, and the whole world in a global sense [8, p. 16; 13, p. 43; 15, p. 146–148; 27, p. 46–48]. Bilan O. says that CSR is a contribution of business to sustainable economic development, a voluntary initiative of company leaders to develop and implement certain social non-profit actions aimed at improving the quality of the company's external environment [13, p. 43]. Bezchotnikova S.V. argues that CSR is a technology of corporate communications that aims to increase the intangible assets of the company and represents a sign of a sustainable society [27, p. 46–48].

The formation of a CSR strategy is not officially regulated but there are some restrictions on its implementation. The main of them is a compliance with the law [3; 6, p. 2; 8, p. 16; 11, p. 6; 28, p. 122–126; 30]. According to ISO 26000 Working Group on Social Responsibility, CSR complies with current legislation and international standards of conduct [3]. Ruhl M., Stiefel C. also add that CSR activities cover lots of issues such as working conditions (including health care), human rights, environmental protection, prevention of corruption, fair competition, consumer interests and taxation [30]. European Commission determines that companies can become socially responsible by integrating social, environmental, ethical, consumer interests and human rights into their business strategy and activities in accordance with the law [11, p. 6]. From this statement, we can see that CSR is a component of the overall strategy of the enterprise reflected in its individual functional areas.

Therefore, there is a question of compliance of CSR with the norms of corporate ethics and corporate governance. Bilan O. notes that CSR is a component of corporate governance but not just a function of public relations [13, p. 43]. Sinisterra C.C., Poblet Capa M.A., Orduzez Cristina R. G. argue that CSR should be carried out in accordance with the corporate principles of trust and the pursuit of excellence and quality, which goes beyond the basic legal requirements [25]. Accordingly, the opinion that CSR should be carried out in accordance with the principles of corporate governance, especially with the principle of accountability and transparency, is also expressed among scholars [6, p. 2; 23] and ensure effective relationships with all stakeholders taking into account their interests [3; 6, p. 2; 9, p. 43–50; 10].

We can conclude that scientists have considered many aspects of CSR. However, one point needs to be clarified. It is said in the already conducted researches that CSR should provide growth of material values of the enterprise, its profit, commercial success. However, not only financial indicators, but also indicators that reflect the effectiveness of business processes, interaction with the market and customers, training and staff

development characterize the effectiveness of the organization. Therefore, in the definition of CSR it should be considered as the main task of CSR the performance of the enterprise.

We propose the following definition: CSR is a component of the overall strategy of the enterprise, aimed at solving social, economic, and environmental problems, ensuring sustainable development at the level of individual enterprises and at the macro level, taking into account the interests of all stakeholders that are included into management system of the organization based on the integration of relevant actions into the business processes and values of the company and helps ensure the target level of performance of the organization.

It is necessary to determine CSR purpose. For example, Brother's Group calls the goal of incorporating CSR into business activities the happiness of consumers and all associates and achieving their full trust. To do it the company studies the changes in consumer needs and expectations of society to understand opportunities for business growth [31]. The consulting company Management Solutions declares the purpose of CSR actions as ensuring excellence and quality, and minimize the negative impact at all levels, as well as the promotion of social values [25]. However, setting a similar CSR goal for a company is a bit idealistic because any business must take care about achieving its goals. Berzhanir A.L. believes that CSR is a tool that can increase the reputation of the business, the capitalization of the company, establish an effective and balanced relationship with all stakeholders of the company [7, p. 45]. We see in the EU strategy for CSR that its goal is maximizing the overall value created for owners, stakeholders and society as a whole, as well as identifying, preventing and mitigating possible adverse effects of business actions [32, p. 6]. We also believe that CSR is a means for businesses to achieve their competitive advantages and goals. Therefore, in our opinion, the purpose of CSR is to ensure the target level of performance of the company by improving the image of the organization according to socially significant actions and effective interaction with all stakeholders.

There is no clear position on the subject and object of CSR in the scientific literature. Bodradenko S. M. points out the following objects of CSR: consumers of products and services; company employees; competitors; investor; residents of the area where the organization operates; citizens who need special attention of society (children, people with disabilities, orphans, pregnant women, pensioners, students, etc.), authorities, environment. However, this applies more to the classification of stakeholders [22, p. 158]. In our opinion, the object of CSR is economic relations to solve social, economic, and environmental problems and to ensure sustainable development, taking into account the interests of the stakeholders.

The ISO 26000 standard identifies the following CSR subjects: human rights, work practices, environment, honest operations, consumer requirements, community participation and development [3]. We agree with this definition and believe that the subject of CSR is the company's actions aimed at ensuring human rights, fair and honest labour relations, preserving the environment, ensuring fair and transparent operation of the company, customer satisfaction, promoting sustainable development of the local community.

The implementation of CSR in the overall strategy of the company should take place according to certain principles. The principles of CSR are the rules of conduct and implementation of certain actions, according to which the tasks of the company's management are implemented, the effectiveness of its activities is increased, and the relationship of the organization with the environment of its operation is improved. We have analysed the literature resources on the principles of CSR [3; 7, p. 46; 10; 31; 33, p. 14–17; 34, p. 30]. Also, in the formation of CSR principles we should refer to international normative and advisory sources, which include the UN Global Compact, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, Guidelines for Economic Cooperation and Development for Transnational Enterprises, Principles of Global Reporting Initiatives designed for responsible business [35; 36; 37; 38].

We have identified the following principles of CSR:

- strategic (companies implement CSR in their activities on a long-term basis in accordance with their development strategy);
- voluntariness (the introduction of CSR in the company's activities is carried out on a voluntary basis within the limits that the company is able to maintain with the available resources on a long-term regular basis);
- accountability and transparency (companies must keep a comprehensive record of its activities and provide clear, relevant, and timely information to all stakeholders);
- taking into account the interests of all stakeholders (company takes into account the interests and maintains effective relationships with all stakeholders – owners, employees, consumers, partners, local community, suppliers etc);
- sustainable development (companies during decision making should take into account not only the current benefits of their activities, but also how they will affect the future development of the region or the world as a whole);
- responsibilities to society, environment, region (companies operate in accordance with

the minimization of economic, environmental, social, political and other risks and prevent possible harm; contribute to the economic and social development of the region);

– compliance with the law (companies operate within the law of the region where they are located, international law, human rights, comply with the terms of agreements and within their competence to prevent corruption);

– pure competition (companies interact with competitors in accordance with the principles of pure competition, counteract any manifestations of fraud and industrial espionage);

– professionalism (companies are responsible for the quality of production and provision of services at all levels, strive for its perfect level and professionalism of all categories of employees within the available resources);

– ethics (companies does not allow any manifestations of discrimination, adheres to ethical norms and humanistic values, carries out its activities honestly and fairly);

– effectiveness (the formation of the CSR strategy is carried out in order to achieve the target level of performance indicators for all business processes);

– integration into business processes (CSR strategy is a component of the overall strategy of the company and integrated into all business processes and business operations of the company).

The introduction of CSR in the activity of the company according to mentioned principles will allow to ensure a favourable image among consumers and society in the long period, achieve sustainable competitive advantages and the target level of business performance.

Conclusions and suggestions. Based on the analysis of literature sources and awareness of the importance of implementing CSR in the activities of companies at the present stage of economic development, we have improved the definition of CSR. In contrast to the existing ones, the proposed definition emphasizes the implementation of CSR into the overall strategy in accordance with the general objectives of the company. CSR should help achieve key business performance targets to the satisfaction of all stakeholders. According to the definition, the goal of CSR was adjusted as ensuring the target level of the company's performance by improving the image of the organization because of socially significant actions and effective interaction with all stakeholders. These theoretical provisions should form the basis for the development of a modern concept of CSR and economic mechanism for its implementation in the enterprise.

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ВИЗНАЧЕННЯ ПОНЯТТЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ В СУЧАСНИХ УМОВАХ

Анотація

Стаття присвячена визначенню поняття корпоративної соціальної відповідальності в сучасних економічних умовах, що характеризується, з одного боку, підвищенням гуманістичних цінностей у суспільстві, суспільною свідомістю, прагненням до стійких економічних систем, а з іншого боку, обмеженими ресурсами через світову кризу, спричинену глобальною пандемією. У статті проаналізовано наукові підходи до визначення поняття корпоративної соціальної відповідальності. Було виявлено, що більшість науковців вважають, що корпоративна соціальна відповідальність повинна впроваджуватися у діяльність компанії на довгостроковій та добровільній основі, відповідно до норм законодавства, етики та моралі, сприяти відповідальності компанії перед людьми, суспільством та місцевими громадами. Але компанії повинні компенсувати вартість соціально значущих дій, збільшуючи свої доходи та капіталізацію, а також сприяючи економічному розвитку регіону, в якому вони працюють. Це допоможе підвищити імідж компанії та популярність її продукції серед споживачів, налагодити співпрацю з органами місцевого самоврядування та залучитися їх підтримкою. Проте, не тільки фінансові показники визначають ефективність діяльності компанії, але й ряд показників, що характеризують різні бізнес-процеси. Тому автори пропонують власне визначення, згідно з яким основною метою впровадження корпоративної соціальної відповідальності в стратегію компанії є досягнення цільового рівня ключових показників результативності шляхом покращення іміджу організації завдяки соціально значущим діям та ефективній взаємодії з усіма зацікавленими сторонами. Відповідно до цього в статті було визначено об'єкт та предмет корпоративної соціальної відповідальності. На основі аналізу літератури, нормативних та консультативних джерел, які включають Десять принципів Глобального договору ООН, Тристоронню декларацію МОП щодо багатонаціональних підприємств та соціальної політики, принципів та стандартів Глобальної ініціативи звітності та Керівних принципів ОЕСР для транснаціональних підприємств, було визначено принципи корпоративної соціальної відповідальності. Отримані результати можуть стати підґрунтям розробки сучасної концепції корпоративної соціальної відповідальності.

Ключові слова: корпоративна соціальна відповідальність, визначення, принципи, результативність діяльності компанії, стейкхолдер.

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ОПРЕДЕЛЕНИЕ ПОНЯТИЯ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ В СОВРЕМЕННЫХ УСЛОВИЯХ

Резюме

Статья посвящена определению понятия корпоративной социальной ответственности в современных экономических условиях, характеризующихся с одной стороны повышением гуманистических ценностей в обществе, общественного сознания, стремлением к устойчивому развитию экономических систем, а с другой ограниченными ресурсами в связи с экономическим кризисом вызванной мировой пандемией. В статье проведен анализ научных подходов к определению понятия корпоративной социальной ответственности, и предложено собственное определение, согласно которому главной целью внедрения корпоративной социальной ответственности в стратегию компании является достижение целевого уровня основных показателей результативности деятельности. В соответствии с этим в статье определены объект, предмет и принципы корпоративной социальной ответственности. Полученные результаты могут стать основой разработки современной концепции корпоративной социальной ответственности.

Ключевые слова: корпоративная социальная ответственность, определение, принципы, результативность деятельности компании, стейкхолдер.

