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## CORPORATE SOCIAL RESPONSIBILITY: INTERPRETATION IN UKRAINE AND ABROAD

**Abstract.** Corporate social responsibility (CSR) has become a topic of study for more Ukrainian and foreign scientists due to transition of CSR from the concept which provides certain benefits to the category of must-have organizations. The aim of the article is to analyze approaches to interpretation of the concept “corporate social responsibility” in Ukrainian and foreign regulations and scientific literature. The analysis of the study of interpreting “Corporate social responsibility” in foreign regulations includes its consideration in the Association Agreement between Ukraine and EU, the UN Global Compact, ILO on the principles of multinational corporations and social policy in 1977, in the standards of the ISO and the explanations the Association of Chartered Certified Accountants. In the Ukrainian legal framework CSR is found only in the order of the Cabinet of Ministers “On approval of the Concept of state policy in promoting social responsible business in Ukraine until 2030” and the Law of Ukraine “On features of reforming the state-owned defence industry”. While in papers of foreign scientists the American approach to interpretation of CSR is widely used via the economic, legal and social orientation of this concept and its allocation as a type of enterprise activity. As in the Western research literature, Ukraine represents several trends in interpretation of Corporate social responsibility – social (based on non-commercial aspects of business) and economic (focused on economic, legal, social and environmental aspects of CSR). The mentioned analysis of CSR definitions in international and foreign regulations, domestic legislation, scientific works of foreign and Ukrainian authors does not provide unity of views on this concept, most definitions focus on social and environmental context of CSR. Also they do not take into account economic and legal aspects of this concept. To our mind the introduction of CSR in the legal field of Ukraine is possible in case of using the interpretation of the ISO, which takes into account economic and social components, stakeholder’s expectation and may be integrated into the entire organization as well as realised in its relations.

**Key words:** business, EU, concept, corporate social responsibility, sustainable development.

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## КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ: ТЛУМАЧЕННЯ В УКРАЇНІ ТА ЗА КОРДОНОМ

**Анотація.** Корпоративна соціальна відповідальність (КСВ) стала темою, яку досліджують усе більше вітчизняних та іноземних авторів у зв’язку з переходом КСВ із розряду концепції, що дає певну перевагу компанії, до категорії must-have організації. Метою статті є аналіз підходів до тлумачення поняття

*«корпоративна соціальна відповідальність» в українських та іноземних нормативно-правових актах та науково-практичній літературі. Представлений у статті аналіз дослідження тлумачень поняття «корпоративна соціальна відповідальність» в іноземних нормативно-правових актах включає у себе розгляд цього поняття в Угоді про асоціацію України з ЄС, Глобальному договорі ООН, МОП щодо засад, котрі стосуються багатонаціональних корпорацій та соціальної політики 1977 р., у стандартах Міжнародної організації зі стандартизації та поясненнях The Association of Chartered Certified Accountants. У вітчизняній нормативно-правовій базі КСВ виявлено лише в Розпорядженні КМУ «Про схвалення Концепції реалізації державної політики у сфері сприяння розвитку соціально відповідального бізнесу в Україні на період до 2030 року» та в Законі України «Про особливості реформування підприємств оборонно-промислового комплексу державної форми власності». У науково-практичних роботах зарубіжних авторів активно використовується американський підхід до визначення КСВ через економічну, юридичну та соціальну направленість даного поняття та виділення його як виду діяльності підприємств. Як і в західній науково-дослідній літературі, в Україні прослідковується дві течії щодо визначення КСВ: соціальна (в основу якої покладено некомерційні аспекти функціонування бізнесу) та економічна (зосереджена на економічному, юридичному, соціальному, екологічному аспектах КСВ). Проведений аналіз визначень поняття КСВ у міжнародних та зарубіжних нормативно-правових актах, вітчизняному законодавстві, наукових працях зарубіжних та українських авторів не забезпечує єдності поглядів на це поняття, більшість визначень зосереджено на соціальному та екологічному контекстах КСВ. Також вони не враховують економічні та правові аспекти цієї концепції. На нашу думку, уведення даного поняття у правове поле України можливе за умови використання визначення Міжнародної організації зі стандартизації, яке враховує економічний та соціальний складники, очікування зацікавлених сторін та може бути інтегроване в усю організацію та реалізоване у її відносинах.*

**Ключові слова:** бізнес, ЄС, концепція, корпоративна соціальна відповідальність, сталий розвиток.

**Formulation of the problem.** Recently corporate social responsibility(CSR) has become the topic that is being explored by more and more Ukrainian and foreign scientists. Such a trend is explained by the transition of CSR from the concept which provides the company certain advantages to the category of must-have organisations. Thus, a practical use of CSR in business is relevant which leads to analyzing the essence and content. Based on the study by H.Bowen [4], the term “CSR” appeared after World War II and it adheres to ethical and social norms of business. V. Frederick [8] was developing this issue in the 1960s taking into account public expectations of business. In the 1970s and 1980s Devis, Mincberg and Carroll define CSR as a systemic concept that includes economic (profitability, efficiency), legal (activities in accordance with normative legal acts and policy), ethical (carrying out activities in accordions with social ethical norms of the area) and charity (development of civic society in humanitarian spheres- education, culture, etc). Currently international organizations the ISO and the EU are actively working on a common definition of CSR that combines a number of aspects of business processes. Despite active scientific research there is no general accepted definition of CSR in both Ukrainian and foreign scientific literature.

**Analysis of recent research and publications.**The issue of CSR in Ukraine began to show up after the signing of the Association Agreement between Ukraine and the EU in which implementation of CSR is one of the main obligations. The

study of social responsibility is a topic in the works of a number of Ukrainian scientists: O. Golovinov [20], O. Zateyshchikova [22], M. Bukovynska [26], K. Komarova, N. Kovalchuk [25], V. Krivous [27] believe that CSR is a combination of profit from the main activity with an obligation to improve the welfare of society;O. Kharchyshyna [34], K. Fokina-Mezentseva [33], I. Otenko, M. Chepelyuk [30], S. Lisevich [29], O. Androsova [18] understand CSR as a complex systemic concept and the basis of sustainable development of the enterprise, community, territory and state. I. Komarnytsky and Z. Halushka define CSR through a prism of factors of sustainable development and factors of business success.

The **purpose** of the article is research of interpretations of the concept "corporate social responsibility" in Ukrainian and foreign regulations and scientific literature.

**Layout of the main research material.**The study of interpretations of the concept "corporate social responsibility" in foreign regulations should begin with a definition that is generally accepted in the European Union at the legislative level. Corporate social responsibility is voluntary integration of social and environmental problems of companies in their business activities and their relationships with stakeholders [7]. This definition was used in the Association Agreement between Ukraine and the EU from 2014, Art. 422: the parties undertook to establish corporate social responsibility and accountability as well as to promote socially responsible economic activities, as promoted by the UN Global Compact

of 2000, the ILO Tripartite Declaration on the Principles Concerning Multinational Corporations and Social Policy of 1977 (amended in 2006) and the OECD Guidelines for Multinational Enterprises in 1976 (amended in 2000). Therefore, provided that there is no official interpretation of CSR in Ukraine (this will be discussed below), this definition can be used for approving regulations. However, as there is no clear definition of “stakeholders” in the law of Ukraine; also only social and environmental issues are involved in the field of CSR which makes it incomplete, therefore its use in Ukraine is impractical. The next definition to be explored is the one used by the United Nations Industrial Development Organization in its regulations: a concept of governance through which companies integrate social and environmental concerns into their business operations and interaction with stakeholders [15]. This definition has similar disadvantages as the previous one, so its use is inefficient. The ISO puts forward its own interpretation: the responsibility of an organization for the impact of its decisions and activities on society and the environment, leading to ethical behavior and transparency that promotes sustainable development, including public health and well-being; takes into account the expectations of stakeholders; complies with applicable laws and international standards of conduct; is integrated into the entire organization and implemented in its relations [14]. This definition is the most systematic and comprehensive compared to the previous two as it covers all possible areas of CSR, so that it is possible to state about feasibility of using this interpretation in Ukraine, at the state level, but with a formal definition of "ethical behavior" and "transparency". At the same time, the World Business Council on Sustainable Development identifies CSR as a continuing commitment of business to behave ethically and promote economic development, while improving quality of life of the workforce and their families, as well as local community and society generally [3]. This statement does not have a clear definition of CSR activities and issues of ethical conduct, as such wording can be interpreted quite differently depending on the company's area. Another definition that needs analysis is the variant from the Association of Chartered Certified Accountants, which was used in 2006 in the United States. According to it, CSR can also be understood as “an open and transparent business practice based on ethical values and respect for the community, employees and the environment [1]. Impossibility of using this definition in Ukraine is manifested in that the wording does not have a clear framework in the areas of activity and does not use basic principles of entrepreneurship, namely profitability of the entity that carries out social responsibility. The next stage of the study is analysis of interpretations of the concept "corporate social responsibility" in the regulations of Ukraine. However, based on the

legal framework of Ukraine, one may conclude that the definition of CSR exists in only one document – the Order of the Cabinet of Ministers "On approval of the Concept of state policy in promoting socially responsible business in Ukraine until 2030" which has replaced a similar document that was valid until 2020. According to the definition given in this Order, the concept "socially responsible business" defines responsible behavior of economic entities for impact of their decisions and actions on society, the environment which contributes to sustainable development of society, including welfare; takes into account expectations of business entities and society; complies with legislation and international standards of conduct; integrated into activities of the business entity [24]. However, according to Art. 5, the Law “On normative legal acts” Orders of the Cabinet of Ministers refer to bylaws, it testifies to inferiority of this definition for the level of official state. This term is also found in the Law "On the peculiarities of reforming the enterprises of the defense-industrial complex of state ownership" [21] in the context of functions of the state joint-stock company in the area. It should be noted that in 2010–2011 the concept of the national CSR strategy was developed in the Working Group of the Committee on Industrial and Regulatory Policy and Entrepreneurship of the Verkhovna Rada of Ukraine; the document was updated in 2013, but at the legislative level these developments were not used.

At the next stage of the study it is needable to divide the approaches by geography of publications because opinions of most authors coincide on the essence and content of CSR. For example, the US representative, Mallen Baker, defines that CSR is about how companies manage business processes to make an overall positive impact on society [3]. The similar approach is observed in Michael Blowfield's theory who also emphasizes responsibility of business to society. He defined CSR as a concept that reflects responsibility of business to the environment, its stakeholders and the general public [11]. Whilst Lee M. D. P and Bice S. J provide almost identical definitions that can be formulated as CSR – theory, research program, corporate practice or even an ideal that has changed and evolved in light of changing circumstances and expectations of society [12]. In general, the above interpretations have a philosophical basis and are remote from the economic and legal point of view of CSR that makes it impossible to use them in the legal field of Ukraine.

In the United States, at about the same time one can distinguish the trend, the representatives of which distinguish CSR as an economically, legally and socially oriented concept of one of activities of enterprises. Representatives of this area include the American scientist Wood D. J., who in the 1990's laid foundations for a systematic approach to the definition of CSR. Thus, according to its definition, CSR



combines four types of corporate responsibilities (i.e. economic, legal, ethical and charitable), which are related to three institutional levels (legal, organizational and individual), while corporate actions extend to evaluation, shareholder management and governance introduction [17]. This definition has similarities with the definition proposed by the ISO [14]. It should be noted that the definition of Wood D. J. is the most complete. It takes into account economic interests of the main stakeholders of the enterprise, covers basic aspects of CSR. It may be recommended for use in the legal field of Ukraine. Another representative of this trend, Visser W. put forward the following definition of CSR – formal and informal ways in which businesses contribute to improving governance, social, ethical, labor and environmental conditions of developing countries in which they operate while remaining sensitive to prevailing religious, historical and cultural context [16]. It should be noted that this interpretation does not take into account economic side of the enterprises which indicates in expediency of its use in the domestic legal field.

As the US scientists, Michael Hopkins, a Swiss scholar, found that CSR deals with ethical or responsible attitudes in a firm's "ethical or responsible" manner, which means treating stakeholders in a way that is considered acceptable in civilized societies [10]. Based on this approach, CSR is determined by the social significance for community, society, country, but does not provide a clear position on the economic, legal and environmental aspects of CSR.

The definition of sustainable development of the enterprise was provided by the Swedish scientist Helg A. According to it, CSR is a set of standards by which organizations can influence their environments (internal and external) with the potential to create sustainable development [9]. It should be noted that this interpretation has a practical implementation in strategy of sustainable development of many Western companies and the leitmotif of development of their business processes.

CSR currently exists not only in countries with developed economy, but also in ones that can be classified as developing economies. For example, the State University of Ghana gives a formal definition of CSR – building capacity to provide sustainable livelihoods. This concept respects cultural differences and finds opportunities for business in shaping skills of employees, community and government [3]. This definition focuses on social aspect of CSR, but does not focus on the operational side of this phenomenon. Also, another group of scientists from Ghana, Atuguba R. & Dowuna-Hammond C, put forward their own interpretation: CSR as relationship of corporations with society as a whole, as well as the need for corporations to align their values with public expectations [2]. That is, as in the previous one, only social and public direction in the interpretation of CSR is traced.

Finally, one needs to analyze the study of interpretations of the concept "corporate social responsibility" in Ukrainian scientific publications. As mentioned, there is an urgent need in Ukraine for the formal approval of CSR at the national level. Lately a large number of scientists put forward their own versions of interpretations of this concept. For example, according to the definition given by Shutaeva O. O., CSR is a voluntary activity of private and public sector companies aimed at maintaining high standards of operating and production activities, social standards and quality of work with staff, minimizing environmental impact, etc., in order to equalize existing economic and social disparities, creation of trusting relationships among business, society and the state [35]. A similar emphasis in his definition is given by another author Ye. O. Katykhin: CSR is a philosophy of doing business on a voluntary basis to prevent emergence and exacerbation of social conflict (within enterprise, community, state) in order to make profit and competitive advantage by improving the company's image, staff development, improving product quality and other components of socially responsible business [23]. Such definitions can be attributed to economic-oriented ones, because they are based not only on social, legal and environmental aspects of CSR, but also the main purpose of any enterprise – to make profit.

As in the US and EU literature in Ukraine, there is a different, socially oriented trend of definitions which is based on non-commercial aspects of business. Representatives of this trend include L. Petrashko, according to whom CSR is the company's responsibility for impact of its decisions and actions on society, the environment through transparent and ethical behavior that promotes sustainable development, including health and well-being of society; takes into account expectations of stakeholders; complies with current legislation and international standards of conduct and is integrated into activities of the organization and is practiced in its relations [31]. Another representative of the above direction is I. V. Lebedyev who believes that corporate social responsibility is an activity of a business entity aimed at sustainable development in good faith compliance with regulations, standards and agreements on social partnership, as well as additional obligations to meet economic and social needs of internal and external stakeholders and society as a whole [28].

**Conclusions.** The analysis of CSR definitions in international and foreign regulations, domestic legislation, scientific works of foreign and Ukrainian authors does not provide unity of views on this concept, most definitions focus on social and environmental context of CSR. Also they do not take into account economic and legal aspects of this concept. To sum it all up, the introduction of this concept in the legal field of Ukraine is possible provided the definition of the ISO [14] which focuses on eco-

conomic, legal, social, environmental aspects, takes into account stakeholder expectations, meets international standards of conduct and can be integrated into all organization and implemented in its relations.

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