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BENEFITS AND RISKS OF IMPLEMENTING CORPORATE SOCIAL RESPONSIBILITY IN ENTERPRISES

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Corporate social responsibility is a voluntary contribution to societal development and to meeting the needs of stakeholders, directly related to a company's core activities and extending beyond the minimum requirements established by law. Since, under market conditions, the state's ability to influence business behaviour is limited, there arises a need to create a mechanism of business self-regulation that would protect society from social and environmental risks and enable social tensions to be monitored and reduced. Such a mechanism should include a system of ethical regulators and criteria that guide business actors' decision-making. Awareness of the significance of this issue and of the need to address it has led to numerous attempts to develop such a mechanism. It is evident that corporate social responsibility serves as the leading ethical category within this system of self-regulation.

Any business activity is almost always characterised by intense competition, in which continuous monitoring and analysis of similar companies' activities become a vital necessity. Such monitoring helps protect a company from unexpected challenges and enables it to adopt rational ideas and effective practices. In this respect, social responsibility, as an ideological component of doing business, is no exception: the experience of other companies in this area may help an enterprise avoid wasting resources and repeating others' mistakes. At the same time, an understanding of general trends may encourage the development of its own social initiatives and projects, the implementation of which may exceed competitors' resources or competencies. The emergence of the concept of social responsibility is not merely the result of generalising theoretical reflections developed within the academic environment and the business community. Rather, the need to formulate such a concept was determined by a number of objective factors.

The main prerequisites that contributed to the emergence of the concept of corporate social responsibility as a mechanism of ethical self-regulation of business include the following: the deepening asymmetry of economic and social development caused by scientific and technological progress; the instability of economic development; the intensification of contradictions between owners and employees; increased competition and the problem of competitiveness; the weakening of sociocultural regulatory mechanisms; the desocialisation of labour relations; the aggravation of environmental problems [1].

In the context of societal development, social responsibility performs a set of important functions: it enhances the efficiency of society; creates favourable conditions

for economic growth and social development; reduces social, economic, and investment risks; helps prevent economic and social crises; and contributes to human development. The use of modern scientific achievements and advanced technologies in production often reduces an enterprise's need for human resources, leading to staff reductions. As a result, dismissed employees face numerous problems in finding new sources of livelihood, which increases social tension and dissatisfaction.

Economic development is a highly dynamic phenomenon, characterised by periods of rapid growth and periods of crisis, stagnation, and decline. While the former contribute to improving the quality of life and raising human expectations, the latter, conversely, force society to impose strict restrictions on consumption. Moreover, it is precisely during unfavourable periods that business owners' desire to minimise costs intensifies, with expenditures on the social needs of personnel often being among the first to be reduced. The growth of competition and the desire to ensure an appropriate level of product competitiveness constitute another factor that compels business owners to minimise expenditure on social projects. In this way, the business owner seeks to reduce production costs and gain a competitive advantage.

In contemporary conditions, social responsibility is, above all, a means of reducing social risks. Social risk may be understood as the probability of losing any socially significant component of everyday life. In the context of corporate social responsibility, social risks often manifest as non-financial threats arising from an enterprise's interactions with society, its personnel, and other stakeholders. Under conditions of globalisation and structural changes in the economy, these risks tend to increase, intensify, and deepen [2]. Social risks are largely determined by the specific nature of social relations, which may vary in number and scope. This makes it possible to speak of risks at different levels. Accordingly, depending on the subjects of social responsibility, these risks will differ at each level.

The individual level is the level at which the decisions made concern only a particular person. In this case, the subject of responsibility is a specific individual: an employee or a citizen. In essence, this refers to the responsibility for the actions a person performs and the relationships they build with others. The microeconomic level is the level that includes decisions related to the activities of an enterprise or organisation. In this case, the subjects of responsibility are the enterprise's owners or management. It is evident that they are responsible not only for the decisions made in managing production processes, but also for the behaviour and decisions of each individual employee of the enterprise. The meso-economic level concerns decisions made by civil society institutions. The emergence of civil society has led to the development of a large number of non-governmental organisations and associations that enable people to unite around the protection of their own interests. This creates a certain structure of institutions capable of influencing the course of social processes both through direct intervention and through interaction with other organisations. In this way, they may also influence the resolution of issues related to business, enterprise activity, the coordination of actions, or the protection of the rights of individual citizens or social groups. Since decisions at this level are often made collectively, responsibility is also collective in most cases.

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The macroeconomic level concerns state decisions that determine the general nature of social processes and, therefore, affect all members of society. It is evident that the state can and should also be socially responsible, since it is at this level that relevant social priorities are established and generally accepted norms of behaviour are defined. If we refer to the level of the state's social responsibility, it is clear that the state must also voluntarily assume responsibility for its citizens. In fact, it is compelled to do so by the very nature of the state, as the state is always created to protect citizens' interests, regulate their lives and ensure an adequate standard of living.

Failure to take existing constraints into account creates additional threats and risks that become apparent during the implementation of social measures. As a rule, this leads to the need to search for other acceptable alternatives already during the implementation process, without sufficient preparation or adequate time. Under such conditions, the quality of the solutions found tends to be low, while the costs and overall expenditure of the measure increase, its effectiveness decreases, or the measure's implementation becomes impossible altogether.

Additional obstacles to the implementation of social initiatives may arise from a mismatch between stakeholders' objectives. In such a situation, implementing a social measure that improves the position of one stakeholder may worsen the position of another. Therefore, understanding stakeholders' objectives, as well as the differences and contradictions inherent in them, becomes essential for selecting forms of corporate behaviour that will receive positive moral and ethical assessments from all participants in the interaction, rather than from only one of them.

Risk-generating factors for social risks include unfavourable socio-economic and political changes; instability of current legislation; limited or incomplete information; the shadowing of the economy; inflation; deterioration in the health of the population; deterioration of the healthcare system, and other related factors, etc. [3].

The main types of social risks include: reputational risks: loss of trust among consumers, partners, and investors as a result of unethical behaviour or disregard for the interests of the community; legal risks: possible sanctions imposed by the state, its institutions or representatives as a result of identified violations of human rights, labour legislation or environmental standards; labour risks: high staff turnover, absenteeism, loss of work motivation, reduced labour productivity and difficulties in attracting talented professionals due to poor working conditions; risks related to interaction with consumers: consumers' refusal to purchase the company's products or use the services it provides; an increase in the number of complaints and a decline in brand loyalty; risks of social instability: an aggravation of relations between labour and capital, which may lead to conflicts within the workforce; global and environmental risks: the risk of climate change; the risk of deterioration in public health and the associated changes in the structure of consumer demand; the risk of population migration caused by environmental pollution or other factors that make a territory unsuitable for living; the risk of global changes in people's values and behaviour caused by technogenic, cultural, or informational factors, among others.

The implementation of social responsibility principles enables businesses not merely to respond to crises, but to act preventively. In this case, social responsibility

serves as an effective risk management tool, giving a company the opportunity to flexibly choose the form of influence on a given situation depending on the depth of the identified problem and the resources available to overcome it: “latent insurance”: socially responsible activity creates a reserve of trust that protects the company’s financial and economic position from adverse external circumstances and risks; reduction of non-financial risks: through dialogue with stakeholders, the company obtains information necessary to optimise social programmes and minimise potential threats; avoidance of the “tragedy of the commons”: responsible management of shared resources, such as public health and the environment, helps prevent global social catastrophes that could paralyse business activity; operational improvement: creating safe working conditions reduces the risk of occupational injuries and the associated costs.

A company’s adoption of social responsibility in contemporary conditions generally does not represent purely altruistic behaviour associated with the desire to improve society. Rather, it functions as a strategic tool that ensures sustainable development and long-term competitive advantages. This enables businesses to transform social and environmental challenges from constraints into new opportunities for growth.

The typical positive effects of incorporating socially responsible behaviour into a company’s practices can be structured according to the main areas of impact.

1. Economic and financial benefits:

growth in revenues and market share: most of the company’s expenditures directed towards solving social problems in practice become social investments that strengthen its competitive position and increase its revenues; improved resource management and waste utilisation create additional sources of savings and income;

increase in market capitalisation: the value of reputation and brand may account for up to 70% of a company’s market value;

access to capital: socially responsible companies are more attractive for investment and lending, as investors increasingly take ethical and environmental indicators into account when selecting investment targets;

cost optimisation: the introduction of environmental technologies and energy-efficient solutions directly reduces operating costs and waste disposal expenses; increased stakeholder loyalty leads to an automatic reduction in interaction costs required to establish an appropriate level of engagement.

Reputational effects and customer loyalty:

strengthening of the brand and corporate image: a company’s social engagement and active involvement in addressing pressing social issues have a positive impact on its image and increase brand value;

consumer loyalty: today’s customers tend to prefer brands that share their values. Studies show that more than 50% of consumers are willing to pay a premium for the products of socially responsible companies [4];

market differentiation: social activity enables a company to stand out from competitors in market segments where the functional characteristics of products are similar;

simplified access to resources: a strong business reputation allows a company to gain faster access to scarce resources whose owners are interested in cooperating with reliable partners.

Improving the effectiveness of human resource management:

growth in motivation and labour productivity: employees of socially responsible companies feel involved in a “common cause”, which increases their motivation and loyalty;

attraction of talent and highly qualified employees: companies with high ethical standards are significantly more attractive to the best specialists in the labour market;

reduction in staff turnover: a caring attitude towards personnel, investment in training and decent working conditions substantially reduce the costs of searching for and adapting new employees;

development of the social sphere: systematic attention to social issues makes it possible to build an extensive social infrastructure and create a high-quality system for supporting it. The availability of such infrastructure becomes a significant competitive advantage when attracting personnel in the labour market.

Improving risk management and ensuring sustainability:

minimisation of non-financial risks: CSR enables a company to identify and neutralise potential conflicts with stakeholders, including local communities, environmental organisations and public authorities, at an early stage;

improvement of relations with public authorities: adherence to the principles of transparency and social accountability reduces administrative pressure, simplifies interaction with regulatory bodies and increases their loyalty;

“latent insurance”: socially responsible activity creates a reserve of public trust that protects the company’s reputation in the event of crisis situations.

However, in addition to positive effects, a company’s adoption of social responsibility may also have negative consequences. The negative aspects of adopting social responsibility by a company include: violation of the principle of profit maximisation in the short term; costs associated with social engagement; lack of accountability to society; ineffectiveness of social activities due to insufficient social knowledge and competencies among the personnel involved [5].

The greatest disadvantage of adopting social responsibility has traditionally been considered a violation of the principle of profit maximisation: a company does not direct all of its profit towards further business development and, therefore, does not fully realise its existing potential, losing a certain degree of economic efficiency. At first glance, this reasoning appears logical, since in this case the company indeed fails to receive at least part of its future profit, while the funds spent on social engagement may seem to represent losses. However, this conclusion is valid only in the short term. In the long term, social expenditures are usually investments and therefore provide the company with an opportunity to improve its market performance and increase its efficiency and profitability. The second negative aspect is the need to incur additional costs associated with social engagement. Addressing any social or public problems requires the company to spend not only money, but also time and human resources. Instead of focusing exclusively on production tasks, the company is forced to allocate

part of its efforts to socially significant work and to solving issues relevant to society. It is evident that such use of human resources may negatively affect production processes by reducing the available working time, increasing personnel workload, and creating an additional need to redistribute responsibilities and coordinate actions. The third and most problematic aspect of a company's adoption of social responsibility is the lack of accountability to society. As a result, even activities that are relevant and useful for society may remain unnoticed by the community and, therefore, may have no impact on the company's business reputation. Consequently, the social effect of such activities may be disproportionate to the costs incurred, while the company's social activity itself may be characterised by low efficiency. At the same time, the absence of standardised reporting on a company's social activity creates considerable opportunities for falsifying information about the results achieved. This gives rise to conditions for manipulating both the indicators obtained and their structure, since a company may disclose only that part of the information which presents it in a favourable light, while concealing other data that may indicate irresponsible behaviour.

In such a situation, ordinary citizens also lack effective means of verifying the reliability of the information presented, which makes it impossible for them to compare the social impact of competing companies. Under these conditions, competing firms may, in the short term, avoid allocating resources to social activity altogether and instead merely create an informational background in which genuine social activity does not function as a competitive advantage. In the long term, this may lead to a general loss of public trust in information sources, as a result of which the effectiveness of a company's social actions may be significantly reduced or even completely lost.

The absence of standardised accountability to society requires a company to generate such reporting independently. As a rule, companies do this by preparing and presenting annual social reports to the general public, which inform society about all relevant problems addressed during the reporting period. However, this also involves certain negative aspects, since there always remains the possibility that, by demonstrating social activity, a company is not actually concerned with solving important social problems, but is merely trying to make a favourable impression and, in this way, secure loyalty, attract investor trust or customer respect, and create a positive image [6]. Therefore, a significant problem in a company's social responsibility may lie not so much in the choice of forms and scope of social activity, but rather in the ways to communicate the results achieved to the local community and other interested stakeholders.

Another negative factor may be the ineffectiveness of social activities due to the absence or insufficiency of social knowledge and competencies among personnel involved in their implementation. In this case, social problems remain unresolved, while stakeholders' attitudes towards the company deteriorate, since the misuse of resources and the negligence of those responsible become evident to them. Therefore, to prevent such a development, a company must ensure, at the stage of formulating its own social responsibility strategy, that future implementers possess a sufficient level of competence. If such a problem is identified, the company should either implement preliminary staff training measures or revise the strategy if opportunities for personnel

to acquire the necessary competencies within the established timeframe are unavailable.

Thus, when deciding whether to incorporate social responsibility into the company's strategic development plan, business owners must always consider the advantages and disadvantages specific to the current situation. The social issues of stakeholders and society are characterised by a certain dynamism. Studying their changes enables us to identify trends and vectors of social development. The importance of particular problems may decrease over time due to adaptation mechanisms or the emergence of new problems whose solutions become urgent. However, over time, the relevance of certain problems may also increase due to the depletion of resources and instruments previously used to minimise their impact.

Identifying current social problems enables a company to make targeted social investments and promptly improve the social situation. The anticipation of new social problems, in turn, allows the company to counteract their emergence in advance. Accordingly, in this case, the social effectiveness of implementing a CSR strategy becomes the highest.

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