2. ***Ministerstvo ekonomiky Ukrainy*** (2022, August 30). Relokatsiia: 725 pidpryiemstv pereikhaly v bezpechni rehiony [Relocation: 725 enterprises moved to safe regions]. https://me.gov.ua/news/Print/ed4229cc-8de2-43b2-a5aa-7a2eba0fa2e0?lang=uk-UA
3. ***Ministerstvo ekonomiky Ukrainy*** (2022). 558 relokovanykh pidpryiemstv vzhe vidnovyly robotu v bezpechnykh rehionakh krainy [558 relocated enterprises have already resumed operations in safe regions of the country]. https://me.gov.ua/News/Detail?id=bd6e0089-4472-41b1-bf71-30fb261d87f0&lang=uk-UA
4. ***Ministerstvo ekonomiky Ukrainy*** (2023, March 2). Za rik viiny v bilsh bezpechni rehiony relokovano 800 pidpryiemstv [During a year of war, 800 enterprises were relocated to safer regions]. https://www.me.gov.ua/News/Print/a700c206-722a-4752-b5bb-78a1063ae9db?lang=uk-UA
5. ***Opendatabot*** (2023, October 23). 840 pidpryiemstv v Ukraini pereikhaly cherez viinu u bezpechni rehiony [840 enterprises in Ukraine moved to safe regions because of the war]. https://opendatabot.ua/analytics/relocation-in-war
6. ***Opendatabot*** (2026, March 4). Ponad 12 tysiach kompanii pereizdyly krainoiu torik [More than 12,000 companies relocated within the country last year]. https://opendatabot.ua/analytics/business-relocation-2025-12
7. ***Opendatabot*** (2025, February 10). Ponad 11 tys. kompanii zminyly adresu reiestratsii u 2024 rotsi [More than 11,000 companies changed their registered address in 2024]. https://opendatabot.ua/analytics/business-migration-2024
8. ***Opendatabot*** (2024, March 28). Ponad 600 kompanii pereizhdzhaly dekilka raziv, prote ne povernulys u svoi rehiony vid pochatku povnomasshtabnoi [More than 600 companies moved several times but did not return to their regions since the start of the full-scale invasion]. https://opendatabot.ua/analytics/business-relocation-2023
9. ***Natsionalnyi bank Ukrainy*** (2025, December). Zvit pro finansovu stabilnist [Financial stability report]. https://bank.gov.ua/admin_uploads/article/FSR_2025-H2.pdf
10. ***Merezhko, V. M., & Ivanchenko, H. V.*** (2023). Osnovni etapy formuvannia stratehii relokatsii pidpryiemstva v umovakh voiennoho stanu [Main stages of developing an enterprise relocation strategy under martial law]. *Ekonomika ta suspilstvo, (50).* https://doi.org/10.32782/2524-0072/2023-50-83
11. ***Yakymova, L.*** (2024). Osoblyvosti relokatsii biznesu u voiennyi chas: Dosvid ukrainskykh pidpryiemtsiv [Features of business relocation in wartime: Experience of Ukrainian entrepreneurs]. *Acta Academiae Beregsasiensis. Economics, (5), 214–229.* https://doi.org/10.58423/2786-6742/2024-5-214-229
12. ***Kornyliuk, R.*** (2024). Peremishchenyi biznes v Ukraini pid vplyvom voiennykh ryzykiv: Sektoralno-rehionalnyi ohliad [Displaced business in Ukraine under the influence of war risks: A sectoral and regional overview]. *Ekonomika ta suspilstvo, (66).* https://doi.org/10.32782/2524-0072/2024-66-102
13. ***Kudyrko, L. P., & Oboznyi, V. V.*** (2024). Relocation of Ukrainian business in the conditions of war with Russia. *The Actual Problems of Regional Economy Development, 2(20), 120–130.* https://doi.org/10.15330/apred.2.20.120-130
14. ***Hapak, N. M., & Chubar, O. H.*** (2024). Realizatsiia prohramy relokatsii pidpryiemstv v Ukraini [Implementation of the enterprise relocation program in Ukraine]. *Heopolityka Ukrainy: istoriia i suchasnist, 1(32), 225–238.*
15. ***Vorotnikova, M., Horbov, V., Lavreniuk, V., & Vasylyshyn, Yu.*** (2024). Vplyv viiskovykh dii ta enerhetychnykh obmezhen na rishennia pidpryiemstv shchodo relokatsii [The impact of military actions and energy restrictions on enterprise relocation decisions]. *Problemy i perspektyvy ekonomiky ta upravlinnia, 4(40), 160–175.* https://doi.org/10.25140/2411-5215-2024-4(40)-160-175
16. ***Polishchuk, Y., Kornyliuk, A., Lavreniuk, V., Horbov, V., et al.*** (2024). Running a business during wartime: Voice of Ukrainian displaced business. *Problems and Perspectives in Management, 22(3), 287–302.* https://doi.org/10.21511/ppm.22(3).2024.23
17. ***Ministerstvo ekonomiky Ukrainy*** (2025, January 28). Prohrama relokatsii pidpryiemstv [Enterprise relocation program]. https://me.gov.ua/Documents/Detail?id=3e766cf9-f3ca-4121-8679-e4853640a99a&showMenuTree=true
18. ***Diia.Biznes*** (n.d.). Rezultaty doslidzhennia stanu biznesu v Ukraini u hrudni 2025 roku [Results of the study of the state of business in Ukraine in December 2025]. https://business.diia.gov.ua/analytics/research/rezultaty-doslidzhennia-stanu-biznesu-v-ukraini-u-hrudni-2025-roku

Abstract

Druhova O., Dolyna I., Yuriy T., Mamchur V. Enterprise relocation in Ukraine: spatial and sectoral dynamics and adaptation effects under wartime instability.

The article examines enterprise relocation in Ukraine as a complex spatial and economic process that combines forced business displacement, shifts in the regional configuration of economic activity, restructuring of logistics and production relations, and enterprises' adaptation to prolonged wartime instability. The study's methodological framework distinguishes between the government program for relocating production enterprises from dangerous territories and broader statistics on interregional changes in companies' registered addresses recorded in the Unified State Register. This distinction avoids equating forced relocation with other forms of business mobility and ensures a more accurate interpretation of the statistical data. The analysis covers interregional moves in 2021–2025, the sectoral structure of relocated companies in 2025, dominant relocation routes, regional inflow and outflow balances, and the recovery rate of enterprises moved under the government relocation program in 2022–2023. In 2025, interregional moves reached 12,920, up 10.7% from 2024 but still 17.1% below the 2021 level. Wholesale trade dominates the sectoral structure of mobile companies, while the most intensive business flows remain concentrated around Kyiv and other major economic centers. The positive migration balance of Kharkiv and Zaporizhzhia regions in 2025 demonstrates that contemporary business mobility cannot be explained solely by security factors and increasingly reflects market, logistical, institutional, labor, and registration motives. The study proposes a system of analytical indicators to assess relocation intensity, territorial concentration, sectoral mobility, regional business balance, and adaptation effects. The study shows that relocation effectiveness should be evaluated not only by location changes but also by enterprises' ability to restore operations, retain personnel, rebuild supply chains, preserve customer relations, and integrate into a new regional business environment. It is argued that national and regional relocation policies should combine emergency relocation support with long-term measures to integrate relocated enterprises into host regional economies, develop industrial and logistics infrastructure, support employment, and strengthen interregional business cooperation.

Keywords*: enterprise relocation, business migration, spatial transformation, regional economy, wartime risks, business adaptation, resilience.*

Стаття надійшла до редакції / Received 09.10.2026 Прийнята до друку / Accepted 28.10.2026 Опубліковано/ Published 05.11.2026

Бібліографічний опис статті:

Другова О. С. Долина І. В., Юрій Т. П., Мамчур В. А. Релокація підприємств в Україні: просторово-секторна динаміка та адаптаційні ефекти в умовах воєнної нестабільності. Актуальні проблеми інноваційної економіки та права. 2026. № 5. С. 98-103.

Druhova O., Dolyna I., Yuriy T., Mamchur V. Enterprise relocation in Ukraine: spatial and sectoral dynamics and adaptation effects under wartime instability. Actual problems of innovative economy and law. 2026. No. 5, pp. 98-103.

УДК 005.35:331.5:355.01; JEL classification M14, M12, L21, O15 DOI: https://doi.org/10.36887/2524-0455-2026-5-21

IVANISOV Oleg, PhD in Economics, Associate Professor, Associate Professor of Department of Social Economy, Simon Kuznets Kharkiv National University of Economics, https://orcid.org/0000-0001-5757-824X

CRITERIA AND INDICATORS OF CORPORATE SOCIAL RESPONSIBILITY OF ENTERPRISES IN WARTIME CONDITIONS

Ivanisov O. Criteria and indicators of corporate social responsibility of enterprises in wartime conditions.

The article examines the criteria and indicators of corporate social responsibility under the specific conditions of wartime business operations. The study aims to substantiate and systematize criteria and indicators that can comprehensively characterize responsible corporate behavior and reflect changes in the needs and expectations of key stakeholder groups under war-related challenges. The study's methodological framework draws on analysis and synthesis, systematization and generalization of scientific approaches, the stakeholder approach, and comparative analysis of contemporary research on corporate social responsibility in stable and crisis conditions. The study systematizes six interrelated criteria of corporate social responsibility: social and labor responsibility, economic responsibility, responsibility toward consumers and business partners, ethical and managerial responsibility, environmental responsibility, and social responsibility toward communities and society. The main indicators characterizing each area of responsible corporate behavior are identified. The wartime dimension should not be treated as an isolated area of corporate social responsibility. Instead, it should be considered as a cross-cutting characteristic that changes the content and priority of individual indicators within the established criteria. Wartime-specific manifestations include preserving employment, supporting mobilized employees

This is an Open Access article distributed under the terms of the Creative Commons CC-BY 4.0

© *IVANISOV Oleg*, 2026

and their families, ensuring business continuity, adapting business processes to war-related risks, providing humanitarian assistance, supporting local communities, assisting affected populations, and participating in recovery processes. The study's scientific novelty lies in systematizing CSR criteria by combining universal characteristics of responsible corporate behavior with specific indicators shaped by the wartime environment. Unlike approaches focused primarily on individual social initiatives or general CSR dimensions, the proposed system emphasizes the need to reflect changes in the practical content and priorities of corporate responsibility under extraordinary external conditions. The practical significance of the results depends on the ability to use the proposed system as a basis for further assessment of the level of corporate social responsibility, identification of problematic components, and development of appropriate managerial measures. The proposed approach can also support the development of internal corporate monitoring systems and the selection of relevant indicators according to the characteristics of a particular enterprise, industry, region, and level of war-related risks. Further research should focus on developing a methodological approach to assessing the level of corporate social responsibility and adapting the proposed indicators to sectoral and regional characteristics of business operation during wartime.

Keywords: *corporate social responsibility; corporate social responsibility criteria; corporate social responsibility indicators; stakeholders; wartime; responsible business behavior; corporate responsibility.*

Problem Statement. Corporate social responsibility is an important component of modern enterprise activity because it reflects how enterprises interact with employees, consumers, business partners, the state, local communities, and other stakeholders. It extends beyond voluntary charitable activities and encompasses the economic, social, labor, environmental, and ethical aspects of enterprise operations. This creates a need to define clear criteria and indicators to comprehensively characterize the manifestations of corporate social responsibility.

This issue is particularly relevant in wartime conditions. War-related risks increase the importance of preserving employment, ensuring employee safety, supporting employees' families, maintaining business continuity, and assisting affected populations and communities. At the same time, public expectations regarding business participation in addressing social problems, providing humanitarian assistance, and ensuring economic resilience are increasing. Corporate responses during the Russia-Ukraine war demonstrate the emergence of new forms of corporate social responsibility related to supporting the economy, ensuring public safety, and providing military and humanitarian assistance [1].

Under these conditions, traditional approaches to characterizing corporate social responsibility require further refinement. It is important to identify criteria that combine universal manifestations of responsible corporate behavior with specific aspects of enterprise activity under wartime conditions, while accounting for the interests of different stakeholder groups.

Therefore, the relevant scientific task is to systematize the criteria and indicators of corporate social responsibility for enterprises under wartime conditions, thereby providing a basis for further assessment of its level.

Analysis of Recent Research and Publications. Contemporary studies of corporate social responsibility increasingly focus on identifying its specific dimensions, criteria, and indicators. D. Lee and D. Hess emphasize the need to measure corporate social responsibility comprehensively using a system of interrelated indicators [2]. M. A. Bustamante-Ubilla and co-authors consider corporate social responsibility a multidimensional phenomenon and propose a system of factors and variables to characterize it [3].

The stakeholder approach provides an important theoretical basis for developing CSR criteria. A. López-Concepción, A. I. Gil-Lacruz, and I. Saz-Gil associate CSR development with stakeholder engagement and consideration of stakeholder interests [4]. H. O. Awa, W. Etim, and E. Ogbonda also emphasize the need to comprehensively consider enterprise interactions with different stakeholder groups [5].

Contemporary research also focuses on corporate social responsibility in crisis conditions. V. Bamiatzi and co-authors demonstrate that crises increase the importance of corporate responsibility toward employees, consumers, partners, and communities. Research on corporate responses to the Russia-Ukraine war demonstrates an expansion of corporate social responsibility through support for the economy, public safety, and military and humanitarian assistance [1].

Ukrainian studies also emphasize the growing strategic role of corporate social responsibility and its relationship with sustainable enterprise development [6–8]. At the same time, the criteria and indicators that simultaneously reflect the general dimensions of corporate social responsibility and the specific manifestations of responsible corporate behavior under wartime conditions have not been sufficiently systematized. This determines the need for their further systematization.

The purpose of the article is to substantiate and systematize corporate social responsibility criteria and indicators for enterprises in light of wartime conditions and the current needs of key stakeholder groups.

Main Research Findings. Developing a system of corporate social responsibility criteria involves identifying the characteristics of enterprise activities that best reflect fulfillment of obligations to key stakeholder groups. In this context, corporate social responsibility cannot be represented as a set of individual social measures, since its content is formed at the intersection of enterprise economic performance, the quality of labor relations, compliance with consumer rights, ethical management principles, interaction with communities, and responsible environmental practices. Therefore, its assessment requires a multidimensional approach in which individual indicators are grouped according to substantively related criteria [2; 3].

The criteria system should cover the main areas of responsible corporate behavior and account for the interests of different stakeholder groups. The stakeholder approach frames CSR as a system of interaction with employees, consumers, partners, the state, local communities, and other stakeholders [4; 5]. At the same time, criteria should adapt to external conditions, as a crisis environment changes the priorities and content of responsible corporate practices.

For enterprises operating in wartime conditions, such adaptability is particularly important. War changes the conditions for implementing corporate social responsibility and increases the importance of preserving employment, ensuring employee safety, supporting mobilized employees and their families, maintaining business continuity, assisting communities and affected populations, and participating in humanitarian and defense initiatives. Research on corporate responses to the Russia-Ukraine war confirms the expansion of responsible practices toward supporting employees, society, and economic resilience [1].

Therefore, the wartime context should be considered a cross-cutting characteristic of corporate social responsibility that changes the content of individual criteria and their indicators. In particular, the social and labor criterion is supplemented by support for mobilized employees and their families; the economic criterion acquires a stronger focus on business continuity; the social criterion is strengthened through humanitarian assistance and participation in recovery; while the managerial criterion places greater emphasis on crisis management decisions, transparent communication, and safety.

Taking these considerations into account, six interrelated criteria of corporate social responsibility can be distinguished: social and labor responsibility, economic responsibility, responsibility toward consumers and partners, ethical and managerial responsibility, environmental responsibility, and social responsibility toward communities and society. Their formation is based on generalized approaches to measuring corporate social responsibility [2; 3], stakeholder engagement [4; 5], and responsible corporate behavior in crisis conditions [1]. For Ukrainian enterprises, these criteria are supplemented by indicators reflecting operating conditions under martial law [6–10].

Social and labor responsibility reflects an enterprise's attitude toward employees as a key stakeholder group. Its main indicators include employment preservation, timely and

adequate remuneration, social guarantees, safe working conditions, professional development, employee participation in decision-making, and social support. In wartime conditions, this criterion is supplemented by support for mobilized employees and their families, assistance to employees affected by the war, and psychological support for personnel [1].

Economic responsibility characterizes an enterprise's ability to maintain operational stability and fulfill its obligations to stakeholders. It encompasses business continuity, preserving production capacity and employment, fulfilling contractual and financial obligations, paying taxes on time, and maintaining economic activity. In wartime, the ability to adapt business processes to risks and maintain critical operations is especially important [6].

Responsibility toward consumers and business partners reflects product and service quality and safety, compliance with consumer rights, reliable information, fulfillment of contractual obligations, and stable interactions with suppliers and partners. In crisis conditions, this criterion also characterizes an enterprise's ability to maintain reliable relationships despite disruptions to logistics, production, and financial processes. Ethical and managerial responsibility is determined by the principles underlying managerial decision-making. Indicators include compliance with ethical standards, transparency, corruption prevention, respect for human rights, accountability for managerial decisions, internal control, and open communication with stakeholders [4; 5]. In wartime conditions, transparent communication about risks, changes in business operations, and crisis management decisions becomes more important.

Environmental responsibility encompasses rational resource use, energy efficiency, waste management, compliance with environmental requirements, and minimization of negative environmental impacts. The environmental component remains an integral part of the multidimensional concept of corporate social responsibility despite intensifying social and economic challenges caused by wartime conditions [2; 3].

Social responsibility toward communities and society characterizes an enterprise's interaction with local communities and society as a whole. It encompasses charitable activities, corporate volunteering, social projects, community support, humanitarian assistance, and participation in addressing socially significant problems. In wartime, its scope expands to include support for affected populations, internally displaced persons, medical and social institutions, and participation in territorial recovery [1; 8; 9].

Thus, the proposed system combines universal and specific characteristics of corporate social responsibility. The wartime dimension is not a separate, isolated area; it changes the content and priority of indicators within the defined criteria, making it possible to comprehensively account for the specific features of responsible corporate behavior under wartime conditions.

Table 1 presents the systematization of the proposed criteria and corresponding indicators.

Table 1

Criteria and indicators of corporate social responsibility of enterprises in wartime conditions

Criterion	Main indicators
Social and labor	employment preservation; level and timeliness of remuneration; social guarantees; safe working conditions; professional development; employee participation in decision-making; social and psychological support; support for mobilized employees and their families
Economic	economic stability; business continuity; fulfilment of obligations; preservation of production capacity; tax payments; employment maintenance
Responsibility toward consumers and partners	quality and safety of products and services; compliance with consumer rights; reliability of information; product accessibility; consumer support; stable relationships with suppliers and partners
Ethical and managerial	compliance with ethical standards; transparency; corruption prevention; respect for human rights; accountability of managerial decisions; internal control; open communication
Environmental	rational resource use; energy efficiency; waste management; compliance with environmental requirements; minimization of negative environmental impact
Social	support for local communities; charitable activities; corporate volunteering; social projects; humanitarian assistance; support for affected populations and internally displaced persons; participation in recovery

Systematized based on [1–9].

The proposed system does not imply that each indicator is equally important for all enterprises. Their specific composition and priority may depend on the industry, scale of operations, number of employees, nature of products or services, region of operation, and level of war-related risks. Accordingly, the proposed criteria should be considered as a basic structure that can be adapted to the specific characteristics of an individual enterprise.

It is also important to distinguish between indicators that characterize the overall level of corporate social responsibility and those whose relevance wartime conditions directly enhance. The first group includes compliance with labor guarantees, product quality, ethical management, environmental responsibility, and community engagement. The second group includes preserving employment amid war-related risks, supporting mobilized employees, ensuring personnel safety, maintaining business continuity, providing humanitarian assistance, and participating in recovery. This distinction makes it possible to identify not only the presence of socially responsible practices but also the enterprise's ability to adapt them to a fundamentally changed operating environment.

Thus, the criteria for corporate social responsibility under wartime conditions should encompass not only traditional economic, social and labor, consumer, ethical, and environmental aspects, but also specific manifestations of responsible behavior caused by the war. The proposed systematization provides a basis for further methodological assessment of the level of corporate social responsibility and for selecting appropriate indicators based on the assessment objectives.

Conclusions and Prospects for Further Research. The study has shown that the system of corporate social responsibility criteria requires adaptation to wartime conditions, taking into account changing stakeholder needs and new societal expectations.

The study supports the relevance of distinguishing social and labor, economic, consumer and partner, ethical and managerial, environmental, and social criteria, which comprehensively characterize the main areas of responsible corporate behavior. It is established that the wartime dimension should be incorporated across these criteria through indicators related to employment preservation, employee support, business continuity, assistance to communities and affected populations, and participation in humanitarian initiatives.

The systematization provides a basis for further methodological assessment of the level of corporate social responsibility, taking into account both general characteristics of responsible corporate behavior and the specific challenges associated with wartime conditions.

Література.

1. ***Bamiatzi V., Brieger S. A., Karakulak Ö., Kinderman D., Manning S.*** The rise of partisan CSR: corporate responses to the Russia–Ukraine war. *Journal of Business Ethics*. 2025. Vol. 198. P. 263–291. DOI: https://doi.org/10.1007/s10551-024-05795-9

2. ***Lee D., Hess D. J.*** Measuring corporate social responsibility: an evaluation of a new sustainable development goals index for Fortune 500 companies. *International Journal of Organizational Analysis*. 2022. Vol. 30(7). P. 137–154. DOI: https://doi.org/10.1108/IJOA-12-2021-3082

3. ***Bustamante-Ubilla M. A., Carvache-Franco M., Carvache-Franco O., Carvache-Franco W.*** Model of dimensions and variables of corporate social responsibility updated through structural equations. *PLOS ONE*. 2024. Vol. 19(6). P. Article e0296761. DOI: https://doi.org/10.1371/journal.pone.0296761

4. ***López-Concepción A., Gil-Lacruz A. I., Saz-Gil I.*** Stakeholder engagement, CSR development and SDGs compliance: a systematic review from 2015 to 2021. *Corporate Social Responsibility and Environmental Management*. 2022. Vol. 29(6). P. 1830–1847. DOI: https://doi.org/10.1002/csr.2170

5. ***Awa H. O., Etim W., Ogbonda E.*** Stakeholders, stakeholder theory and Corporate Social Responsibility (CSR). *International Journal of Corporate Social Responsibility*. 2024. Vol. 9. P. Article 11. DOI: https://doi.org/10.1186/s40991-024-00094-y

6. ***Nazarova G., Nazarov N., Semenchenko A., Semenchenko A., Demchenko K.*** The role definition of corporate social responsibility in ensuring sustainable development of an enterprise. *Technology Audit and Production Reserves*. 2025. Vol. 4(4)(84). DOI: https://doi.org/10.15587/2706-5448.2025.332953

7. ***Чернявський І.*** Підвищення соціальної відповідальності підприємств у ракурсі розвитку інтелектуального капіталу. *Економіка та суспільство*. 2024. № 68. DOI: https://doi.org/10.32782/2524-0072/2024-68-131

8. ***Лучко Г. Й.*** Соціальна відповідальність бізнесу в Україні. *Економіка та суспільство*. 2024. № 67. DOI: https://doi.org/10.32782/2524-0072/2024-67-130

9. ***Липовий Д. В.*** Аналіз стану соціальної відповідальності бізнесу в Україні: від реактивного реагування до стратегічної необхідності. *Енергозбереження. Енергетика. Енергоаудит*. 2025. № 7. DOI: https://doi.org/10.20998/2313-8890.2025.07.07

References.

1. ***Bamiatzi, V., Brieger, S. A., Karakulak, Ö., Kinderman, D., & Manning, S.*** (2025). The rise of partisan CSR: Corporate responses to the Russia–Ukraine war. *Journal of Business Ethics, 198*, 263–291. https://doi.org/10.1007/s10551-024-05795-9

2. ***Lee, D., & Hess, D. J.*** (2022). Measuring corporate social responsibility: An evaluation of a new sustainable development goals index for Fortune 500 companies. *International Journal of Organizational Analysis, 30(7)*, 137–154. https://doi.org/10.1108/IJOA-12-2021-3082

3. ***Bustamante-Ubilla, M. A., Carvache-Franco, M., Carvache-Franco, O., & Carvache-Franco, W.*** (2024). Model of dimensions and variables of corporate social responsibility updated through structural equations. *PLOS ONE, 19(6)*, Article e0296761. https://doi.org/10.1371/journal.pone.0296761

4. ***López-Concepción, A., Gil-Lacruz, A. I., & Saz-Gil, I.*** (2022). Stakeholder engagement, CSR development and SDGs compliance: A systematic review from 2015 to 2021. *Corporate Social Responsibility and Environmental Management, 29(6)*, 1830–1847. https://doi.org/10.1002/csr.2170

5. ***Awa, H. O., Etim, W., & Ogbonda, E.*** (2024). Stakeholders, stakeholder theory and corporate social responsibility (CSR). *International Journal of Corporate Social Responsibility, 9*, Article 11. https://doi.org/10.1186/s40991-024-00094-y

6. ***Nazarova, G., Nazarov, N., Semenchenko, A., Semenchenko, A., & Demchenko, K.*** (2025). The role definition of corporate social responsibility in ensuring sustainable development of an enterprise. *Technology Audit and Production Reserves, 4(4)(84)*. https://doi.org/10.15587/2706-5448.2025.332953

7. ***Cherniavskyi, I.*** (2024). Pidvyshchennia sotsialnoi vidpovidalnosti pidpryiemstv u rakursi rozvytku intelektualnoho kapitalu [Enhancing corporate social responsibility from the perspective of intellectual capital development]. *Ekonomika ta suspilstvo, 68*. https://doi.org/10.32782/2524-0072/2024-68-131

8. ***Luchko, H. Y.*** (2024). Sotsialna vidpovidalnist biznesu v Ukraini [Corporate social responsibility in Ukraine]. *Ekonomika ta suspilstvo, 67*. https://doi.org/10.32782/2524-0072/2024-67-130

9. ***Lypovyi, D. V.*** (2025). Analiz stanu sotsialnoi vidpovidalnosti biznesu v Ukraini: vid reaktyvnoho reahuvannia do stratehichnoi neobkhidnosti [Analysis of corporate social responsibility in Ukraine: From reactive response to strategic necessity]. *Enerhozberezhennia. Enerhetyka. Enerhoaudyt, 7*. https://doi.org/10.20998/2313-8890.2025.07.07

Анотація.

Іванісов О. В. Критерії та показники соціальної відповідальності підприємств в умовах воєнного часу.

У статті досліджено критерії та показники соціальної відповідальності підприємств з урахуванням специфіки функціонування бізнесу в умовах воєнного стану. Метою дослідження є обґрунтування та систематизація критеріїв і показників соціальної відповідальності підприємств, які дають змогу комплексно характеризувати відповідальну поведінку бізнесу та враховувати трансформацію потреб основних груп стейкхолдерів під впливом воєнних викликів. Методологічну основу дослідження становили методи аналізу та синтезу, систематизації й узагальнення наукових підходів, стейкхолдерський підхід, а також порівняльний аналіз сучасних досліджень соціальної відповідальності підприємств у стабільних і кризових умовах. У результаті дослідження систематизовано шість взаємопов'язаних критеріїв соціальної відповідальності підприємства: соціально-трудовий, економічний, відповідальність перед споживачами та партнерами, етико-управлінський, екологічний та суспільний. Для кожного критерію визначено основні показники, що характеризують відповідну сферу відповідальної поведінки підприємства. Обґрунтовано, що воєнна специфіка не повинна розглядатися як ізольований напрям соціальної відповідальності, а має враховуватися наскрізно через трансформацію змісту та пріоритетів окремих показників. До таких проявів віднесено збереження зайнятості, підтримку мобілізованих працівників та їхніх сімей, забезпечення безперервності діяльності, адаптацію бізнес-процесів до воєнних ризиків, гуманітарну допомогу, підтримку територіальних громад та участь у відновленні. Наукова новизна полягає у систематизації критеріїв соціальної відповідальності з одночасним поєднанням універсальних характеристик відповідальної поведінки та специфічних показників, зумовлених воєнним середовищем. Практична значущість отриманих результатів полягає у можливості використання запропонованої системи як основи для подальшого оцінювання рівня соціальної відповідальності підприємств, визначення її проблемних складових та розроблення відповідних управлінських заходів. Перспективи подальших досліджень пов'язані з розробленням методичного підходу до оцінювання рівня соціальної відповідальності підприємств та адаптацією системи показників до галузевих і регіональних особливостей функціонування бізнесу в умовах воєнного стану.

Ключові слова: *соціальна відповідальність підприємств; критерії соціальної відповідальності; показники соціальної відповідальності; стейкхолдери; воєнний час; відповідальна поведінка бізнесу; корпоративна соціальна відповідальність.*

Стаття надійшла до редакції / Received 09.10.2026 Прийнята до друку / Accepted 28.10.2026 Опубліковано/ Published 05.11.2026

Бібліографічний опис статті:

Іванісов О. В. Критерії та показники соціальної відповідальності підприємств в умовах воєнного часу. Актуальні проблеми інноваційної економіки та права. 2026. № 5. С. 103-106.

Ivanisov O. Criteria and indicators of corporate social responsibility of enterprises in wartime conditions. Actual problems of innovative economy and law. 2026. No. 5, pp. 103-106.

УДК 334.7:330.341.1:355.01; JEL Classification: M21, Q01, H56 DOI: https://doi.org/10.36887/2524-0455-2026-5-22

КАДАЛА Віталій Віталійович, к.ю.н, доцент, доцент кафедри господарсько-правових дисциплін та економічної безпеки, Донецький державний університет внутрішніх справ, (м. Кропивницький, Україна), https://orcid.org/0000-0002-6868-9487

ГУЗЕНКО Олена Павлівна, к.е.н., доцент, доцент кафедри економіки та публічного управління ННІ права та соціального менеджменту, Донецький державний університет внутрішніх справ, (м. Кропивницький, Україна), https://orcid.org/0000-0003-4002-2629

МІНЕНКО Софія Іванівна, доктор філософії з менеджменту, доцентка кафедри менеджменту, бізнесу і адміністрування, завідувачка відділу аспірантури та докторантури, Державний біотехнологічний університет, (м. Харків, Україна), https://orcid.org/0000-0003-3033-1911

ЕКОНОМІЧНА БЕЗПЕКА ЯК ГАРАНТ СТАЛОГО РОЗВИТКУ СУЧАСНИХ ПІДПРИЄМСТВ

Кадала В.В., Гузенко О.П., Міненко М. І Економічна безпека як гарант сталого розвитку сучасних підприємств в умовах воєнних викликів.

Стаття присвячена питанням економічної безпеки з позиції сталого розвитку сучасних підприємств в умовах воєнних викликів. Звернуто увагу на труднощі підприємств і виклики, що уповільнюють сталий розвиток. Розкрито наявність взаємозв'язку між ними, надав характеристику. Встановлено, що ключовими компонентами взаємозв'язку економічної безпеки та сталого розвитку сучасних підприємств є: безпекові умови формування фінансової стійкості, своєчасне та

This is an Open Access article distributed under the terms of the Creative Commons CC-BY 4.0

***© КАДАЛА Віталій Віталійович, ГУЗЕНКО Олена Павлівна, МІНЕНКО Софія Іванівна,* 2026**