Okhrimenko, O., Nahornyi, V., Salun, M., Spasiv, N., & Ovcharenko, T. (2025). The impact of investment in corporate social responsibility on the companies' financial performance. Revista Gestão & Tecnologia, 25(1), 186–206. Режим доступу: https://revistagt.fpl.emnuvens.com.br/get/article/view/3115. DOI: https://doi.org/10.20397/2177-6652/2025.v25i1.3115.

It is important to understand the impact of corporate social responsibility on investment decisions and raise ethical standards to encourage responsible business behavior. This research aims to study the relationship between corporate social responsibility and investment performance and assess its role in commercial and financial indicators and compliance with legislation in various industries. The study employs the following methods: econometric analysis, the Baron and Kenny method, panel data regression, and structural equation modeling (SEM). The results show that organizations that adhere to effective corporate social responsibility practices increase investment performance, improving financial performance and ethical behavior. The study also emphasizes the importance of stakeholder participation in CSR reporting, which ensures transparency and accountability. The academic novelty is the combination of different analysis methods to verify the relationships between CSR and financial performance. Further research prospects include studying the impact of CSR on the long-term sustainability of companies in various economic conditions.

Keywords: transparency, corporate social responsibility; general reporting standard, investment, socialization of business.