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SOCIAL RESPONSIBILITY OF BUSINESS UNDER THE WAR CONDITIONS

СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ БІЗНЕСУ В УМОВАХ ВІЙНИ

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The article examines the social responsibility of business under the conditions of a full-scale war in Ukraine, its main trends and new directions that arise depending on the needs of society. 2 stages of the development of social responsibility of business during the war time were defined, where the first stage was more aimed at evacuating personnel or residents of the area where hostilities were taking place, providing shelter to the population, helping with food or basic necessities, and the second stage already has more areas of application. It was determined that social responsibility becomes the key to the development of a socio-economically inclusive environment through the implementation of hiring practices for veterans, people with disabilities, IDPs and other groups, financing grants for starting a business or providing other forms of assistance. The role of agricultural enterprises in ensuring food security of the state, including through socially responsible practices, is indicated.

Keywords: social responsibility of business, sustainable development, socio-economic inclusion, martial law, agricultural enterprises, crisis situations, charity.

Метою даної наукової статті стало дослідження соціальної відповідальності українського бізнесу в умовах воєнного стану, визначення основних її тенденцій та напрямків з урахуванням кризових явищ.

Актуальність теми обумовлюється тим, що соціальна відповідальність є практикою добровільною й яка зазнає значних втрат при кризових явищах, адже знижуються грошові потоки та можливості її реалізації. Проте саме в таких умовах її здійснення є надто важливим як для населення, так й самого бізнесу, так як це має позитивний вплив на імідж компанії та формування відчуття безпеки у власних працівників чи споживачів. Соціальна відповідальність бізнесу є важливою складовою сталого розвитку – сучасної парадигми світового розвитку, включаючи в себе всі 3 її складові: екологічну, економічну та соціальну. Саме тому важливим є постійне дослідження цих практик та визначення чинників, які впливають на неї.

Використання методів аналізу, синтезу, порівняння, екстраполяції, узагальнення допомогло досягти мету дослідження та дійти висновків щодо основних тенденцій та напрямків соціально-відповідальних практик в українському бізнес-середовищі.

В ході дослідження було з'ясовано, що соціально-відповідальні практики українського бізнесу відповідають загальним світовим тенденціям СВБ – орієнтація на сьогодення та виклики, які постають перед суспільством. В нашому випадку, в умовах повномасштабної війни, такими викликами є забезпечення фізичної, економічної та продовольчої безпеки. Це відбивається в тому, що напрямки української СВБ змінили свій фокус та орієнтовані на допомогу ЗСУ, ВПО, населенню, в цілому. Це має різні форми та приклади втілення. Зміну орієнтації вітчизняної СВБ можна умовно поділити на 2 етапи: перший, який є більш коротким (до декількох місяців), коли основні зусилля були спрямовані на забезпечення евакуації населення та персоналу компаній, надання допомоги у вигляді продуктів харчування чи товарів першої необхідності та ін; другий етап має більш

довгий термін й триває досі й включає в себе більший масштаб напрямів. Проте в місцях активних бойових дій ми досі можемо зустріти практики першого етапу. Також важливим є визначення ролі сільськогосподарських підприємств в забезпеченні повноцінного життя населення країни в умовах війни. Не дивлячись на специфіку бізнесу та важкість в переміщенні великої кількості підприємств цього сектору, вони залишаються носіями соціальної відповідальності та намагаються забезпечити продовольчу безпеку населення країни.

Практична цінність отриманих результатів дослідження полягає в тому, що виявлено основні тенденції в розвитку СББ вітчизняного бізнесу, які відповідають загальносвітовим в частині орієнтації на потреби громад. Також визначено, що бізнес не відійшов від практики реалізації СББ не дивлячись на очевидні чинники для цього, а, навпаки, став більше орієнтованим на врахування потреб персоналу, громади тощо. Це є позитивними свідченням того, що український бізнес отримує риси бізнес-середовища розвинених держав світу й, не зважаючи на перешкоди, поступово стає важливою частиною світового ринку.

Ключові слова: соціальна відповідальність бізнесу, сталий розвиток, соціально-економічна інклюзія, воєнний стан, сільськогосподарські підприємства, кризові стани, благодійність.

Statement of the problem. In the conditions of war, many aspects of human life and society are negatively affected, one of which is the economic component of the functioning of the state. Important in this is the opportunity for entrepreneurship to work as efficiently as possible, because this becomes a guarantee of the production of goods and services that are necessary in the market, the preservation of revenues to the state in the form of taxes, the ability to maintain staff, which has a positive impact on the labor market, etc. Under such circumstances, maintaining a socially responsible image is a difficult task, because other priorities come first.

Social responsibility of business (CSR) during the last decades has been an important component for forming a positive image of any enterprise, regardless of the field and scale of activity. Ukrainian business has also not remained aloof from world trends: if before, CSR in Ukraine was characteristic of foreign companies operating on the domestic market, then later it became an important component of Ukrainian-origin enterprises as well.

It is worth noting that the social responsibility of business is a significant part of the paradigm of sustainable development of the modern world, because it contains an economic, ecological and social component. An enterprise can implement each of them through social responsibility, because it has different forms of manifestation.

CSR can be defined as the enterprise's responsibility to stakeholders for its activities.

J. Glasgow defines the social responsibility of business as a business practice that develops and includes sustainable development in the company's business model [1]. That is, it is closely related to sustainable development in such a way that the very functioning of the company takes place on the basis of and taking into account the principles of sustainable development.

The forms of manifestation of CSR can be different, namely: professional and personal devel-

opment of personnel, production of high-quality goods and services that are necessary for the market, fair competition, compliance with all production norms and environmental improvement, community development, social entrepreneurship, socially responsible investment, non-financial reporting, etc. That is, the enterprise in various forms improves the social situation and well-being, performs a social component, solves a social problem, which forms its socially responsible image. Stakeholders of the enterprise in such a case become not only the consumers of the products, but also the personnel of the enterprise, its owners, competitors, suppliers, the community and the state in general. The scale of CSR depends on several factors: understanding of the need to carry out a social mission by the company's management and employees, as well as material capabilities. It is logical that a business that is small in size will not be able to implement CSR on the same scale as a medium or, even more, a large one.

Precisely because social responsibility has an economic and material basis and cannot be realized without it, it is too vulnerable to the influence of external factors, in particular such as a pandemic or war.

In the crisis conditions, the need to optimize cash flows and maintain one's positions on the market comes first, which has a negative impact on the realization of social responsibility. However, it is worth noting that it is in such situations that the manifestation of CSR by enterprises is very important and relevant.

During the war, the situation was exacerbated by the fact that the existing problem was not a decrease in demand due to the quarantine measures that were in place during the COVID-19 pandemic, but also increased migration processes, as people were forced to leave their native homes in order to save their lives. That is, there was a problem of staff retention due to objective circumstances. Enterprises of various

industries, including agricultural ones, suffered losses due to hostilities and the impossibility of implementing their main activities due to land mines, active hostilities, occupation and other factors. All this made it impossible for entrepreneurs to maintain cash flows and carry out their operational activities. However, enterprises try to preserve their socially responsible practices, although their directions and forms of implementation have undergone changes depending on the needs of society.

Analysis of recent research and publications. Koval O. [2], Bondarenko V., Pokinchereda V., Pravdyuk N., Ivanchenkova L., Sokolyuk I. [3], Serikova O.M. [4], Chervinska L., Chervinska T., Kalina I., Koval M., Shulyar N., Chernyshov O. [6], Myskiv G.V., Pasinovykh I.I. [7], Bury E.P., Zhaldak H.P. [9] and others made the object of their scientific research on the dynamics of changes in social responsibility of business in wartime conditions. In their works they investigated the metamorphosis of the social responsibility of business in the conditions of full-scale war in Ukraine. However, the problem of implementing socially responsible practices by domestic and foreign businesses requires generalization and further research.

The purpose of this scientific article is to study the social responsibility of Ukrainian business in the conditions of martial law, to determine its main trends and directions, taking into account crisis phenomena.

Presentation of the main research material. The research of the National Institute of Strategic Studies notes that for a large number of enterprises, the CSR has become a key to overcoming the challenges that were caused by the war. Companies not only treated their employees responsibly, but also helped communities, the military, and others in need, even if it wasn't their practice before. This study deals with several features of the domestic CSR, which significantly distinguish it from other countries. External and internal features are distinguished. These features were formed in accordance with the challenges faced by our society. The external feature involves an orientation towards assistance to the Armed Forces of Ukraine (AFU), internally displaced persons (IDPs), and other groups in need of assistance. And the internal feature is manifested in a greater focus on the needs of company personnel: assistance in evacuation, financial, psychological and legal support. This is important for the preservation of the company's workforce, because during the war people lose a sense of security, the com-

pany in this case assumes the function of providing and guaranteeing support and assistance, which has a long-term positive effect [2].

Such a change in the direction of CSR during the war is identical to socially responsible practices during the pandemic. During the spread of COVID-19, businesses reoriented their socially responsible practices to the needs of society at that time. An example can be the purchase of personal protective suits by the ROSCHEN company, ventilators and the crediting of funds to the accounts of medical workers by the Kyivstar company, free access to the broadcast of lessons for students by the Vodafone Ukraine company. Other companies also purchased ventilators, X-ray machines, provided charitable assistance for the needs of medical workers, etc. Thus, we can see that CSR changed its orientation according to the needs that existed at that time.

In the conditions of the war, enterprises changed their socially responsible programs depending on the needs, and most of the companies integrated programs of aid and recovery of Ukraine into their CSR policy [3].

Currently, the following areas of social responsibility of companies are distinguished on the figure 1.

Figure 1 illustrates that the social responsibility of enterprises is currently focused on solving those issues that have arisen before society. It is worth noting that the role of public and charitable organizations and foundations, which are also oriented to various directions of aid under the war conditions, is also significantly increasing in this. In general, due to a full-scale invasion, the social cohesion of society is noted through the combination of efforts to help the Armed Forces, Territorial defence groups, IDPs, people who suffered as a result of military actions, etc.

As we can see, the socially responsible practices of enterprises are aimed at the military, IDPs, company personnel or various communities. These activities make it possible to help the people to whom they are directed and to make the environment inclusive, that is, one that is balanced and oriented to the interests of different segments of the population. Important in this is not only support for IDPs or communities affected by military operations, but also support for veterans and military rehabilitation. The implementation of this practice has a long-term positive effect, which is manifested in the inclusion of veterans in a full-fledged life, providing them with opportunities for opening a business, hiring, etc. This will allow building a balanced inclusive environment that will have



Figure 1. Directions of social responsibility of companies in the conditions of war in Ukraine

Source: Formed by the authors based on [4, 5]

positive consequences in both social and economic dimensions.

Scientists also note that in the conditions of a full-scale war, the focus of the CSR shifted towards charity, volunteerism, and fundraising. Communication aimed at ensuring security has gained great importance [6].

The practice of helping company personnel is important, which is manifested in assistance in evacuation from places of hostilities, as well as various forms of salary preservation, business relocation, which will allow saving jobs. This forms a positive image of the company, and also provides a sense of protection in subordinates, which has a positive effect on work results and its performance.

In general, it is worth noting that in such conditions social innovations are born, when assistance to people is formed taking into account new challenges and crisis phenomena.

Serikova O.M. in her scientific study provides data on the assistance of companies of the armed forces, namely: "Kyivstar" – 3 billion UAH to the state budget + 33 million UAH for charity; "Esko-Pivnich" – 100 million UAH; Viktor and Olena Pinchuk together with the company "Intertype" – more than 25 million dollars; L'Oreal Group – 5 million euros; "Astarta" company – 489 million UAH to the state and local budgets + humanitarian goods and food in the amount of almost 300 million UAH [4]. As for the CSR of international companies on

the world market, an important manifestation of it is the exit of enterprises from the Russian market. More than 750 large companies left the Russian market, thus showing solidarity with Ukraine and supporting it. Another manifestation of them was the large-scale financial support of Ukraine: IKEA – 22 million dollars, LEGO Group – 16 million dollars, Binance and Carlsberg Group – 10 million dollars each, Biedronka, LVMH, Amazon and others – 5 million dollars each. Humanitarian aid was also provided by such companies as: ASTERS, RERREXPO, CRH, kronospan, Bayer, METINVEST, ArselorMittal, D.TEK, MHP, BASF, KERNEL, Dyckerhoff Cement Ukraine, Ukrenergo, Intertype, DCH Steel [4]. Myskiv G.V. and Pasinovych I.I. note that as of October 2022, 1,612 foreign companies have reduced, suspended or terminated their activities in Russia. There was also the reduction of existing agreements and the suspension of new investments of almost 500 brands [7]. We see that the attention of foreign business is also paid to the war in our country and it does not remain aloof.

If we take a look at the global development of CSR, it is noted that in 2024 it will continue to develop and take those forms that will meet the expectations of stakeholders. In recent years, in the implementation of social responsibility, the emphasis is was paid to diversity, justice and inclusiveness. This applies either to the hiring of personnel from different population groups, or to cooperation with suppliers [8]. In other words, the domestic practices of CSR confirm the global trends – orientation to the needs of stakeholders, although Ukrainian needs are significantly different from those of the world. In the world mostly the CSR is now focused on the use of various technologies to improve the environment, responsible food consumption, climate neutrality, etc. Ukraine currently has completely different needs – physical, economic and food security. Also, it is important to focus on the inclusiveness of enterprises, which in our case, in addition to those generally accepted in developed countries, may taking into account the interests of veterans and people with disabilities (who received them as a result of military operations), during business development, making strategic decisions regarding the opening of new types of activities, hiring employees, etc.

It is worth noting two main stages in the implementation of the CSR under the conditions of war in Ukraine: at the beginning of the full-scale invasion and during the first couple of

months, the CSR was more oriented to help in the evacuation of personnel, the organization of shelter for those who needed it, the relocation of businesses, the provision of necessary things and food products to people who found themselves in the occupation or in the zone of active hostilities. However, after that, the second stage of the implementation of the CSR in the conditions of war began, almost all of it is presented in the Figure 1 [9]. This division into stages is caused by the conditions and phases of the war in Ukraine. But the practice of socially responsible actions from the 1st stage is still preserved in those areas where active hostilities are taking place.

Ensuring food security is also an important element of inclusive development, which is subject of significant negative impacts in crisis situations. Circumstances have developed in such a way that a large part of agricultural land was either occupied during the period of the main agricultural works, or is still under occupation, or is located in the zone of active hostilities, which makes it impossible to carry out agricultural works. All this causes a shortage of food products on the market and, accordingly, affects the price of products in part of its growth. Thus, there is an additional decrease in socio-economic terms due to the decrease in food products and the increase in their prices. In this case, the cultivation and production of those products that are necessary in the product market should take place. But we face the fact that certain types of agricultural business are very difficult to relocate. For example, cherry orchards, apple orchards, vineyards or cattle transportation. In this case, we are faced to the fact that entrepreneurs need to build their business almost from scratch in a new place. But the production of these products is very important for the livelihood of the population and ensuring food security in the country. Thus, the agricultural enterprise is under a great negative influence from the military actions in our state, but, at the same time, their function is very important at this time, since it is they who can provide the food market and create the basis for food security. In addition, agricultural enterprises implement the same CSR as companies from other sectors of the economy, but additionally they help those territories affected by the occupation, where there was active hostilities by providing seed material to residents or small farmers with opportunities to cultivation of various crops. It also creates a basis for overcoming the problem of food insecurity in Ukraine. The development

of agricultural enterprises is a place for a balanced inclusive economy, as they ensure the food security of the population.

Conclusions and prospects for further research. In the conditions of the full-scale war in Ukraine, in addition to the preservation of territorial value for the state, it is also important to preserve people's lives and support the functioning of the state's economy. This becomes possible under the condition of entrepreneurial activity. In recent years, social responsibility, aimed at improving the quality of life of the company's stakeholders, has become an important component of business activity. Also, social responsibility of business is an important part and manifestation of sustainable development of society.

It is important to note that as it has an economic basis, so in the conditions of war, it is very difficult to maintain the same level of CSR as it was before. At the same time it is worth noting that enterprises did not curtail their programs, but reoriented them. Thus, CSR changed its focus in the direction of society's request. Here we can distinguish 2 stages of the directions of CSR in the conditions of war, where the first stage was characterized mostly by assistance to workers and the population in evacuation, assistance in providing shelter, food or basic necessities, etc. What was urgently needed at that moment. Currently, the practices of this stage have also been preserved, but they are characteristic of territories close to military actions.

The second stage is characterized by a longer period of time and different directions of the manifestation of CSR are noted, namely: assistance to the Armed Forces of Ukraine, implementation of social programs to support communities in the place of business, relocation of business, payment of taxes in advance, assistance to veterans and rehabilitation of the wounded, charity to other needy groups, for international companies this includes the termination of cooperation with Russian by companies and exit from the Russian market, as well as other practices that were formed depending on the demand of society. The most effective support for the country's economy and society, implementation of measures for the development of both social and economic inclusiveness becomes important in this regard. And this can be achieved by providing opportunities for the full participation of various strata in economic

processes, namely: employment of veterans, IDPs, provision of grants for starting a business, assistance in other forms. This will allow to solve important economic problems, which have an impact, including on the social manifestation. So, for example, providing grants for starting a business to veterans will improve the situation on the labor market and create new jobs.

The issue of ensuring food security is also important in wartime conditions. In Ukraine, it is exacerbated by the fact that the role of agricultural enterprises in the country's economy is too important, as well as by the fact that a significant part of agricultural territories was occupied for a certain period or is still under occupation, or is in the zone of active hostilities, which makes it impossible to carry out agricultural works. Also, it is worth noting that some types of agricultural business are quite difficult to relocate, for example, fruit orchards or livestock farms. Therefore, it is a problem for agricultural enterprises to ensure the food security of the population, sometimes having limited opportunities for relocation. But, despite this, both large and medium-sized enterprises continue to implement socially responsible practices, which are manifested in the provision of assistance in the form of food, cash assistance, seed material, etc. The latter is also important because this type of aid is also provided to farms, i.e., in turn, it stimulates the further development of the market and the industry.

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