

CORPORATE SOCIAL RESPONSIBILITY AT EMERGING MARKET: UKRAINIAN DIMENSION

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Corporate social responsibility (CSR) is a concept, which is trending in different parts of the world. According to the academic literature there are differences in understanding of corporate social responsibility in economically developed markets (societies where stakeholder activism is well accepted) and emerging markets (economically driven). The idea of the current article is to research, whether companies from emergent markets are following their counterparts from well-developed markets in terms of CSR through studying CSR reports.

Key words: corporate social responsibility; social reports of enterprise; elements of corporate social responsibility.

Formulation of the problem

Today a great number of enterprises choose the course of their activity development in a way of involving a wide range of stakeholders. In such a case, enterprise strategy is usually built in a way of the acceptance of the principles CSR. CSR of modern enterprises is an important manifestation of the interaction of social and economic relations. Among Ukrainian enterprises, the promulgation of a non-financial report on CSR is quite popular. Such report enables stakeholders to familiarize with the interaction of enterprise with social actions. One of the drawbacks of report compilation on CSR of enterprise is the lack of clear structure. In addition to this, today there are no indexes or postulates for the evaluation of corporate social responsibility of enterprises. Thereby, the most enterprises report without keeping to the form. As a result of this, there exist complications in social reports analysis, since they are not compulsory. So, the formation of methodological recommendation which include the criteria, indexes and peculiarities of evaluation make it the most important duty for the enterprises in the process of the investigation of corporate social responsibility of national ones. The advantages of enterprises participation in social responsibility is the possibility of the expansion of the outlets, economizing of the resources while applying eco equipment in the process of manufacture, creating more working places, etc.

Literature review

In academic literature research connected to CSR at Eastern European countries are quite limited. However, there are some influential publications devoted to the issue. In particular, Elms (2006) analyzed the understanding of CSR in East European countries. Furrer et. al (2010) researched the differences in understanding of CSR in Eastern and Western European countries. Candidatu and Grigore (2009) analyzed the perception of CSR in Eastern European countries. Iankova (2008) analyzed the transformation of paternalistic concept into CSR concept in Eastern European countries. Strouhal et. al (2015) researched the link between CSR reporting and company performance in Estonia and Czech Republic as well as Vitezić (2011) researched the influence of CSR on financial performance of Croatian companies. Knez-Riedl (2004) researched importance of environmental issues in CSR of Slovenian companies. Ransburg and Mária Vágási (2007) researched acceptance of CSR standards by Romanian companies. Rogowski (2013) analyzed CSR related activities of Polish companies. Vlastelica et. al (2018) researched the influence of CSR on corporate reputation in Serbian companies.

CSR is as a construct of four aspects (Market place, Working place, Environment and Community) (Carrol, 1991). Currently only one publication was devoted to studying separate aspects of CSR construct at companies operating in the emergent markets (Vlastelica et. al 2018).

The other issue important for the current research was identified in Elms, 2006. According to Elms, 2006 there two types of environments in relation to CSR issues. They are: economically driven societies or emergent markets and societies where stakeholder activism is well accepted or developed markets.

The current research will contribute to the academic debate in studying different aspects of CSR in Eastern European countries. The main idea of the project is to analyze whether companies operating in Ukraine, which belong to Ukrainian nationals are following the companies operating in Ukraine, which belong to multinationals in terms of implementation CSR standards.

The purpose of the article

The main idea of the project is to analyze whether companies operating in Ukraine, which belong to Ukrainian nationals are following the companies operating in Ukraine, which belong to multinationals in terms of implementation CSR standards.

From this idea the following research question arises: How the companies, which belong to Ukrainian nationals are following the companies, which belong to multinationals, in terms of considering CSR issues? In particular, what are the differences in consideration of different CSR aspects, such as Market place, Working place, Environment and Community (Carrol, 1991).

Therefore, the expected results of the research are the following:

1. To find out how the companies, which belong to Ukrainian nationals, are following the companies, which belong to multinationals, in terms of considering CSR issues. In particular, what are the differences in consideration of different CSR aspects, such as Market place, Working place, Environment and Community (Carrol, 1991).

2. To find out the differences in listed CSR aspects in the companies, which belong to Ukrainian nationals, and the international subsidiaries.

Setting objectives

The current research is based on qualitative analysis. It consists of the following steps:

1. Selection of the company samples. Two samples of companies submitting non-financial reports are going to be developed, which are the following: companies, which belong to Ukrainian citizens and companies, which belong to multinationals.

2. Selection of indicators (factors), which characterize four aspects of CSR structure (Market place, Working place, Environment and Community). Indicators (factors) are going to be selected basing on studying CSR reports.

3. Development of qualitative scale to evaluate the level of consideration of indicators (factors) in step two of the current method.

4. Comparison of non-financial reports submitted by Ukrainian companies and international subsidiaries operating in Ukraine using indicators and scale developed at steps 2 and 3 of the current methodology. Finding out the differences in CSR aspects in the companies, which belong to Ukrainian nationals, and the international subsidiaries.

Results of the research

1. Selection of the company samples. While creating the sample of companies operating in Ukraine the following requirements for selection of sample where used:

- **Year of CSR report submission.** The last year for, which CSR reports are available now, is 2017. Currently quite a limited number of Ukrainian companies submitted CSR reports for the year 2018. Thus, it was decided to use for the analysis the most recent CSR reports from the years 2016 and 2017.

- **Type and structure of CSR reports.** Other factor to influence the choice of company is the possibility to compare the structures of the formation of CSR reports. It turns out, that the companies under investigation follow the same structure of declaration of the information on their activity in CSR reports: economic, ecological and social results of the investigation. Such structure of the formation of CSR report meets the standards of GRI (Global Reporting Initiative: <https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-Technical-Protocol.pdf>), ISO 26000 (AA1000 stakeholder engagement Standard 2011/ AccountAbility Stakeholder Engagement Technical Committee. – 2011. – 52 p.) and Form-10-k (<https://www.investopedia.com/terms/s/sec-form-n-csr.asp>), as well as the companies which present their

CSR report without following any standard. (see. tabl. 1). This way, we have formed two samplings out of suggested enumeration of the companies. Ukrainian companies belong to the first sampling, presented the following types of reports: 9 companies presented according to GRI standards, 4 – ISO 26000, 6 ones did not follow any standards. International subsidiaries which work at Ukrainian market belong to the second sampling, they have presented the following types of reports: 8 – GRI standard, 3 – ISO 26000, 3 – Form-10-k and 1 – do not follow any standard.

Table 1

Analyses of CSR characteristics of international subsidiaries and Ukrainian companies

№	Companies	CSR report standard	Market place			Working place			Environment				Community	
			Financial indexes	Key sustainability indicators	Innovation support	Security	Human Rights	Sustainable Professional Development	Resources Efficiency	Teaching to Treat Wastes and Preventing from Climate Changes	Product safety and quality	IT Efficiency	Interaction with Stakeholders	Investment into Society (Social Partnership)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
International subsidiaries														
1	Hewlett-Packard's	Form-10-k	+	+	+	+	+	+	+	+	+	+	+	+
2	Coca-Cola Україна	Form-10-k	+	+		+	+	+	+	+	+	+	+	+
3	Sturbucks Corporation	Form-10-k	+	+		+	+	+	+	+	+	+	+	+
4	Adidas Group	GRI	+	+	+	+	+	+	+	+	+	+	+	+
5	BMW Group	GRI	+	+	+	+	+	+	+	+	+	+	+	+
6	Ernst&Young Україна	GRI	+	+		+	+	+	+	+	+	+	+	+
7	Lifecell	GRI	+		+	+	+	+	+		+	+	+	+
8	McDonald's Corporation	GRI	+	+		+	+	+	+	+	+	+	+	+
9	Nestle Ukraine	GRI	+	+	+	+	+	+	+	+	+	+	+	+
10	Tiffany and Co	GRI	+	+		+	+	+	+				+	+
11	ТОВ "КПМГ-Україна"	GRI	+	+		+	+	+	+		+	+	+	+
12	ТОВ Ашан Україна Гіпермаркет	ISO 26000	+			+	+	+	+	+	+	+	+	+
13	ТОВ Метро Кеш Енд Кері Україна	ISO 26000	+			+	+	+	+	+	+	+	+	+
14	ПрАТ Філіп Морріс Україна	ISO 26000	+		+	+	+	+	+	+	+	+	+	+
15	Honda Global	NS	+	+	+	+	+	+		+	+	+	+	+
Ukrainian companies														
16	DTEK	GRI	+			+	+	+	+	+			+	+
17	Soft Serve	GRI	+	+		+	+	+	+		+	+	+	+
18	ТОВ "АТБ маркет"	GRI	+			+	+	+			+		+	+
19	Концерн "Галнафтогаз"	GRI	+			+	+	+	+				+	+
20	Корпорація "Оболонь"	GRI	+			+	+	+	+	+	+		+	+
21	Миронівський хлібопродукт	GRI	+	+		+	+	+	+	+	+		+	+
22	Нібулон	GRI	+			+	+	+	+				+	+
23	Нова Пошта	GRI	+			+	+	+	+		+	+	+	+

Continuation of Table 1

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
24	ТОВ “Український Рітейл”	GRI	+	+		+	+	+	+				+	+
25	Biofarma	ISO 26000	+			+	+	+	+	+	+		+	+
26	FerrexproGroup	ISO 26000	+			+	+	+	+				+	+
27	Авіакомпанія “Міжнародні авіалінії України”	ISO 26000	+		+	+	+	+			+		+	+
28	ТОВ “Епіцентр-К”	ISO 26000	+			+	+	+				+	+	+
29	Agrogeneration	NS	+			+	+	+	+				+	+
30	Roshen	NS	+			+	+	+	+		+		+	+
31	WolWest Group	NS	+			+	+	+	+				+	+
32	Інтерхім	NS	+			+	+	+	+	+	+		+	+
33	Компанія ТСО	NS	+			+	+	+	+				+	+
34	ПАТ “Укртелеком”	NS	+		+	+	+	+			+	+	+	+

* Умовні позначення: GRI – Global Reporting Initiative; ISO 26000 – AA1000 stakeholder engagement Standard; NS – not specified.

Table 2

CSR market place elements

№	Elements	Descriptions of Elements
1.	Work Results(financial indexes)	Financial results are mostly presented in the form of more income (loss) and taxes. Apart from this, the results of enterprise work represent the expenses on investigations and development of enterprise activity.
2.	Key sustainability indicators	National companies apply different financial indexes to characterize its activity, but the divergent feature is the lack of system of key indexes of a sustainable development, such as: business activity (revenues, income, sales amount); manufacture and the creation of value chain (the consumption of energy, water, wastes into the air, wastes utilization, the use of organic substances, renewable energy share); workers and society (the number of workers, male and female part, average amount of days of training and qualification rise, citizenship and corporate training pay, charity, etc.) and the indexes in dynamics.
3.	Innovation support	Innovation support presupposes the development of the conception of innovational mobility. Companies participate in perspective startups achievements, develop new technologies in the sphere of their activity.

2. Selection of indicators (factors), which characterize four aspects of CSR structure (Market place, Working place, Environment and Community). Indicators (factors) are going to be selected basing on studying CSR reports.

Table 3

CSR working place elements

№	Elements	Descriptions of Elements
1.	Security	The issue of security is considered immensely by the companies, as they develop the idea of safe and comfortable working conditions for their workers. The expenses on the occupational health, fire safety, the number of workers participating in techno and fire safety, modern equipment are represented in the reports.
2.	Human Rights	Responsible and lawful behavior is the basis for corporate culture of a modern enterprise as it creates the trust of clients and shareholders, partners and public, ensuring a long-term perspective of activity development.
3.	Sustainable Professional Development	It means to produce the goals of the company which provides wide range of possibilities for professional development of workers and the development of the leaders of the company. The main goals of the sustainable professional development are: the preparation of potential workers, the evaluation of workers' competence and giving more skills, effective management of company mental resources of.

The Elements of Market place, Working place, Environment and Community are represented in the tabl. 2,3,4,5 respectively.

From practical point of view we presuppose the use of suggested elements in enterprise activity. It will allow to conclude about the efficiency of social interaction of enterprises and society. Inefficiency in reports and non-productive interaction may occur due to the lack of the mechanisms and the procedures of their building process.

Table 4

CSR environment elements

№	Elements	Descriptions of Elements
1.	Resources Efficiency	To follow the aim to reduce the use of resources many companies apply innovational technologies and modern energy efficient equipment which economizes energy and presupposes the application alternative energy sources.
2.	Teaching to Treat Wastes and Preventing from Climate Changes	The change of climate and resources deficiency is one of the biggest problems the society faces today. To meet its demands we need to permanently reduce the release of CO ₂ and lessen the amount of resources which are used during producing goods. Today, more and more companies contribute to the implementation of social and ecological standards as well as transparency and efficiency of the use of resources in the chain of delivery. Apart from this, renewable energy while reducing CO ₂ release is becoming more and more popular. It influences the solution to the problem under the climate change.
3.	Product Safety and Quality	As providers of quality products for both national and foreign markets companies must consider the safety and quality of products and services as their most important task. As measures of safety and quality companies must provide the information about product safe use and the risks when used inappropriately. Apart from this, the logo of quality and safety should be on the package and approved by professional and lawful evaluation.
4.	IT Efficiency	Business environment today is characterized by a high level of complication and uncertainty. This way, the question of fast adaptation to the changes of conditions and necessary measures implementations of arises. The implementation of IT measures will promote the automation of many production processes which will serve the economizing of both financial and human resources.

Table 5

CSR community elements

№	Elements	Descriptions of Elements
1.	Interaction with Stakeholders	Most stakeholders are clients, workers, shareholders and investors, creditors, communities, state institutions, mass media, etc. At the same time the most important methods for stakeholders and companies are questionnaires, inner private communication, shareholders' meetings, the meetings with investors at the conferences and discussions, public discussions, workshops, presentations and enterprise reports.
2.	Investment into Society (Social Partnership)	Companies are using the strategy of social dialogue conduct with the society more often, as the evaluation of their activity begins with social responsibility towards the factors of inner and outer environment.

Suggested list of elements is not final and may change in practice, however, underlined elements allow their division into commonly used by national enterprises and those, which are applied by foreign enterprises at Ukrainian market in the process of social reporting, (see. tabl. 7,8,9,10).

3. Development of qualitative scale to evaluate the level of consideration of indicators (factors) in step two of the current method.

The suggested scale will enable to define the level of fullness of the interaction of enterprise and inner environment. In tabl. 6 we have represented the scale of quality of enterprise interaction with the elements of CSR responsibility.

4. Comparison of non-financial reports submitted by Ukrainian companies and international subsidiaries operating in Ukraine using indicators and scale developed at steps 2 and 3 of the current methodology. Finding out the differences in CSR aspects in the companies, which belong to Ukrainian nationals, and the international subsidiaries.

Table 6

Quality Scale of Enterprise Interaction with the Elements of CSR Responsibility

№	Evaluation Level	Level Characteristics
1.	Unsatisfactory	Company does not follow relevant aspects of CSR.
2.	Satisfactory	Company tries to positively meet the demands of certain aspects of CSR.
3.	Good	Company meets the demands of CSR.

The Analysis of the category “market place” provides the possibility to see that Ukrainian companies in their CSR reports apply the elements of the type “work results”, whereas international subsidiaries which work for Ukrainian market, willingly represent “key sustainability indicators” and “innovation support” in their reports, apart from the elements mentioned previously (tabl. 6). Presenting such elements means getting familiarized with the innovations of enterprise, their expenses on the investigation and improvement of actual and new types of products. As a result, it will ensure the rise of potential clients and investors as well.

Table 7

Implementation of CSR market place elements at international subsidiaries and Ukrainian companies

№	Elements	Companies	Implementation of CSR elements at the particular companies
International subsidiaries			
1.	Key sustainability indicators	BMW Group, Hewlett-Packard's Ukraine	BMW Group in their social reports presents the range of indexes to characterize their activity: research and development expenditure, regional distribution of BMW Group purchase volumes in 2017, BMW Group personnel costs per employee, public sector grants: public subsidies in the form of reduced taxes on assets and consumption-based taxes, coverage rate of the production locations with quality management systems, total energy consumption, investment in environmental protection.
2.	Innovation support	Honda Global, Hewlett-Packard's, Adidas Group	Honda Global is a world innovations leader. The implementation of new technologies promotes more segments at the market.
Ukrainian Companies			
3.	Work Results(Financial Indexes)	SoloMia, Myronivskii Bread Product (MBP), Biofarma	Biofarma, while making their social report, represents the results of their work through the financial indexes, such as: income, expenses. The expenses on social responsibility is a very important financial index which enables analyzing enterprise activity in the interaction of enterprise and society.

According to the division of quality scale of the companies and CSR responsibility interaction (see. tabl. 6), the development of CSR report by Ukrainian companies may be evaluated as “satisfactory”. It means that Ukrainian companies try to follow the experience of companies and society interaction from abroad. They donate to many charity events. Let us consider, for instance, “Myronivskii Bread Product”, it supports the development of the community, infrastructure projects (road repair “Harvested country”, “Oryl-leader”, “Agro-S”, “Agrokryazh” etc, educational projects (the purchase of computers, primary educational establishments repair), culture projects (creative circles support), sport support projects (contests, football tournaments) and others.

If compare the category “working place”, we can observe that while developing CSR report, national companies apply the same elements as do international subsidiaries ones, which work at Ukrainian market. In this category, a crucial part belongs to workers’ efficiency rise. The trainings to improve workers’ competence are becoming more and more popular. The training is permanent and companies is open to hire more professionals. Thereby, enterprise presupposes its care about its staff and this way it receives rewards in the face of productivity and income rise.

Considering similar scales of companies interaction with the elements of CSR responsibility evaluation (see. tabl. 6), Ukrainian enterprise activity may be evaluated as “good”. According to the category “working place”, Ukrainian companies are on the same level with the international subsidiaries which work at Ukrainian market. A great importance is attached to professional development of workers as financial rise of the company mostly depends on this factor.

Table 8

Implementation of CSR working place elements at international subsidiaries and Ukrainian companies

№	Elements	Companies	Implementation of CSR elements at the particular companies
Ukrainian Companies			
1.	Sustainable Professional Development	Soft Serve	SoftServe is one of the first in Ukraine who established their own corporate SoftServe University, which is an efficient tool to provide business goals of the company and the environment which provides good prospects for the staff efficiency rise and leadership formation. The main goals of stable professional development are: training of perspective workers, knowledge level evaluation, certain competence development, effective management company human resources.
2.	Safety	“Interhim”, “Biofarma”, Airline Company “International Airlines of Ukraine”	Airline Company “International Airlines of Ukraine” is one of the carriers who have successfully experienced the system of evaluation of operational management and control of airline company according to the program of audit and safety IATA(IOSA).

Table 9

Implementation of CSR environment elements at international subsidiaries and Ukrainian companies

№	Elements	Companies	Implementation of CSR elements at the particular companies
International subsidiaries			
1.	Product safety and quality	McDonald’s Corporation, Hewlett-Packard’s, Adidas Group, Coca-Cola Україна	As a global business operating, the Adidas Group has a responsibility to look after the natural environment, both for people today and in the future. Within the lifecycle of its products there are two points in the design and development process where a significant difference to the company’s environmental footprint can be made. The first is in improving the materials that go into the products, and the second is in tackling pollution in factories. Ensuring product safety is also an imperative for product management, development and manufacturing processes.
2.	IT Efficiency	Sturbucks Corporation, Hewlett-Packard’s	Hewlett-Packard’s is one of many companies who simplify the processes of productivity with the help of IT technologies. Sites development allows economizing on both financial and human resources.
Ukrainian Companies			
3.	Resources Efficiency	FerrexpoGroup, Agrogenation, DTEK, Nova Poshta	DTEK serves under the conditions of energy-service contracts and performance-contracts. DTESKO also fulfills energy audits, develops and realizes complex orders on energy resources economy. The company also promotes finance to realize energy efficient projects for clients and teaches clients the basics of energy management implementation systems.

The category “environment” provides the possibility to see how efficiently the companies use the resources in the process of producing goods. Ukrainian companies attach importance to the elements of “resource efficiency”, as the use of eco innovations promotes clear production and the economy of material and human resources. However, national companies should borrow such elements as “product safety and quality” and “IT efficiency” from the international subsidiaries. Previously mentioned elements provide time economy and raise the image of a company.

According to the qualitative scale of evaluation, Ukrainian companies get “satisfactory” level. Ukrainian companies try to apply the experience of international subsidiaries, which work at Ukrainian market, however to receive “good” level and also improve a working process they need to learn more about international standards. Ukrainian company – Nova Poshta – in 2016 began to use electric cars with the aim of economy of the resources. “Nova Poshta” claims that the use of electric vehicles is an innovation approach and socially aware business. However, if consider such elements as product safety, the company “Nova Poshta” does not meet the standards of international subsidiaries since while delivering, there are cases of damaging goods or incorrect delivery, which eventually causes client’s discomfort. However, “Nova Poshta” takes every measure to solve the problems mentioned previously.

Table 10

Implementation of CSR community elements at international subsidiaries and Ukrainian companies

№	Elements	Companies	Implementation of CSR elements at the particular companies
Ukrainian Companies			
1.	The Interaction with Stakeholders	Ltd. “Ukrainian Retail”, Myroniskii Bread Product	In the process of interaction with stakeholders, Ltd. “Ukrainian Retail” applies public reports on the enterprise activity, meetings with investors, public speaking, etc..
2.	Investment into Society (Social Partnership)	TSV Company, Roshen, Myronivskii BreadProduct (MBP)	At MBP enterprises different projects are realized, including community support, infrastructure projects (road repair, parks reconstructions, bores); educational projects (the purchase of computers, primary schools repair); culture projects (creative circles support), sports projects support (contests, tournaments) , etc.

According to a quality scale of evaluation, Ukrainian companies may be evaluated as “good” if considered the interaction of company with the elements of CSR responsibility of the report development (see. tabl. 6). Ukrainian companies eagerly cooperate with stakeholders and society. Let us, for instance observe the company “TSO Company” as an example of social partnership. Its factors of success are responsibility for clients, co-workers, partners and charity. As a charity work, the company supplies necessary goods to educational establishments. Apart from this, TSO Company conducts the contests and provides the prizes which are company products. Any educational establishment of Ukraine may take part in such contests if it keeps to the demands of the competition.

So, national companies, while reporting on their activity, use such elements as interaction with stakeholders (Ltd. “Ukrainian Retail”, Myronivskii Bread Product), safety (Interhim), resource efficiency (Agrogeneration, DTEK), the interaction with society (Roshen), etc. However, we can rarely come across such elements as “sustainable professional development”. International subsidiaries (McDonald’s, Nestle Ukraine) use this elements to show the level of professional development of their workers, provide them with proper training conditions certification with the help of hiring proper professionals. It technologies application is an important elements which is widely used by international subsidiaries (Sturbucks Corporation, Hewlett-Packard’s), as it promotes a quick data processing and saving.

Conclusions

Taking into account the distribution of elements according to the categories of market place, working place, environment, community will promote further development of CSR reports. In case of company meeting the demands of this structure, the evaluation of their activity will largely improve and will also promote the development of CSR reports. If companies keep to the structure, it will make the evaluation of their activity easier and will promote specific criteria of such evaluation efficiency.

The analysis of CSR reports of companies provides the possibility of developing the conclusions that public reports provide the transparency of its management. The data provided in such reports describes practically all the hands of social interaction of company and society in general. Apart from this, the division of elements used in CSR reports will enable national companies analyze their own activity and the possibility of reflection of new elements while developing further reports.

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КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ В КРАЇНАХ, ЩО РОЗВИВАЮТЬСЯ: УКРАЇНСЬКИЙ АСПЕКТ

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На сьогодні значна кількість підприємств обирають курс розвитку своєї діяльності шляхом залучення широкого кола стейкхолдерів. В такому випадку, стратегія розвитку підприємства часто побудована шляхом прийняття принципів CSR. CSR вітчизняних підприємств є важливим проявом взаємодії соціальних та економічних відносин. Серед українських підприємств дедалі популярнішим є оприлюднення нефінансового звіту про CSR. Такий звіт дає можливість ознайомитися стейкхолдерам про взаємодію підприємства із соціальними заходами. Одним із недоліків формування звіту про корпоративно-соціальну відповідальність підприємства є відсутність чіткої структури. Окрім того, на сьогодні відсутні чіткі показники чи положення з оцінювання корпоративно-соціальної відповідальності підприємств. Таким чином, більшість підприємств складають звіти у довільній формі. Відповідно існують і ускладнення в аналізуванні соціальних звітів, оскільки вони не є обов'язковими. Отже, важливим завданням в процесі дослідження корпоративно-соціальної відповідальності вітчизняних підприємств є формування методичних рекомендацій, які міститимуть критерії, показники та особливості оцінювання. Аналізування корпоративно-соціальних звітів вітчизняних та закордонних підприємств, які працюють на ринку України дає можливість виділити основні категорії CSR: ринок, робоче місце, навколишнє середовище та комунікації. Відповідно, кожна із категорій включає характеристики за якими є можливість порівняння соціальних звітів вище вказаних підприємств, а відтак і оприлюднення висновків про ефективність формування CSR. Перевагами участі підприємств у соціальній відповідальності є можливість розширення ринків збуту, можливість економії витрат при використанні у виробництві екологічного устаткування, забезпечення належних робочих місць тощо. Таким чином, формування соціально-корпоративних звітів у цілому виступають цінним ресурсом при дослідженні діяльності підприємства та його взаємодії із суспільством.

Ключові слова: корпоративно-соціальна відповідальність, соціальний звіт підприємств, елементи корпоративно-соціальної відповідальності.