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THE NEED FOR A STRATEGIC APPROACH TO CORPORATE SOCIAL RESPONSIBILITY AND METHODOLOGICAL ASPECTS OF ITS IMPLEMENTATION

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The article substantiates the need for a strategic approach to corporate social responsibility (CSR) in the modern business world. The formation of a CSR strategy is considered as part of proactive management and strategic management, as well as a tool for promoting sustainable development. A comparative description of charity and CSR is given. The author's definitions of the terms “strategy” and “CSR strategy” are formulated. The existing approaches to determining the stages of CSR strategy formation were analyzed, and an own algorithm was proposed.

Key words: strategy; corporate social responsibility; strategic approach; charity; CSR strategy; social investments.

Statement of the problem

The modern business environment is more dynamic and difficult to predict than ever, and business is undergoing systemic transformations. Today it is important not only what a business does, but also how it conducts its activities, namely, whether it adheres to moral and ethical values, whether it cares about its staff, whether it does not harm the environment, etc. This manifests its social responsibility and willingness to work towards sustainable development. The environmental and social impact of a business entity is the focus of attention of consumers (especially the younger generation), investors, business partners, and other stakeholders. The state, in turn, is also interested in the formation of a layer of conscious business that would actively implement social functions without losing its economic efficiency. The latter is the basis of the concept of corporate social responsibility (CSR). CSR requires a strategic approach so that its implementation has a tangible social effect and contributes to improving the competitiveness of the company.

Relevance of the research

Following modern challenges, management approaches in business are changing. Today, the importance of proactivity in business management is growing. Proactivity involves the use of technology ahead of the problem of the principle of management and the transition to a systematic vision of management work. Proactive management is based on the understanding that the world has become extremely turbulent and uncertain and to be competitive, you need to be able to anticipate changes, to act “ahead of the curve”, not to reflect and adapt.

It is important to understand current trends in the business environment, challenges, and opportunities and to generate appropriate solutions promptly. Understanding such trends requires business entities to incorporate limitations and opportunities related to them into their development strategies. CSR strategy is

not yet reflected as part of the overall corporate strategy. The course towards sustainability requires that environmental and social aspects find their place in the corporate strategies of companies. The best option is to formulate a separate CSR strategy, but this area of strategic planning has not yet been studied in academic circles. Also in business practice, business entities only make attempts to integrate CSR into their development strategy, to comprehend the necessity and benefits of such a step.

Formulation of the purpose and objectives of the article

The article aims to deepen the theoretical and methodological provisions on the formation and implementation of CSR strategy. The tasks include studying the features of CSR, which determine the need for a strategic approach to its implementation and determining the factors that actualize the development of CSR strategy.

Analysis of recent research and publications

The problems of CSR strategy formation are reflected, in particular, in the works of O. S. Bilan [1], A. O. Glebova, V. M. Makhovka, S. A. Shulygin [2], A. M. Kolota, O. A. Grishnova, O. O. Gerasimenko [3], O. P. Levchenko, I. V. Mishchenko [4], G. V. Strokovich [5], A. O. Kharlamova [6], N. M. Shmygol [7]. Ukrainian scientists have studied certain aspects of the CSR strategy. For example, O. S. Bilan, A. O. Glebova, V. M. Makhovka, S. A. Shulygin developed theoretical provisions and practical recommendations for the formation of CSR strategy, O. P. Levchenko, I. V. Mishchenko specified the stages of its development. However, both theoretical and methodological aspects of the strategic approach to CSR require further research.

Research results

Currently, there is no universal definition of the content of strategy, which confirms the complexity, versatility, and ambiguity of the interpretation of this category. The classical definition of strategy is its understanding as a general direction of actions that determine the prospective development of the enterprise to achieve competitive advantages and success. Enterprise strategy is an ideology of development, qualitative specification in the form of benchmarks and states of the enterprise, sequence of actions to achieve them within the framework of the established goals [5, p. 8].

Summarizing the views of numerous scientists, it is possible to define strategy as a component of strategic management and the result of strategic planning, which allows the enterprise to achieve the set goals with the fullest use of all components of its potential, to ensure competitiveness and sustainability of the enterprise in a changing environment.

Companies are gradually realizing that CSR should not be equated with charity, even more so sponsorship. CSR is not a single and irregular event, it is a philosophy of business entities that determines their business practices. That is why CSR requires a strategic approach. Table 1 provides a comparative description of charity and CSR strategy, as well as examples of a strategic approach to CSR.

As we can see, CSR is fundamentally different from charity, first of all, in terms of the systematic solution of social problems and the inclusion of CSR elements in the main activities of the company. It is important that many Ukrainian companies use a strategic approach to CSR and initiate quite large-scale projects that have a tangible impact on society and a lasting effect.

If a company acts on the principles of CSR, it:

- minimizes the negative impact of its activities on the environment in various ways, from the use of clean resource-saving technologies to the introduction of a “green office”;
- invests in the development of its personnel, pays considerable attention to their social well-being;
- understands the existing problems of the community in the territory of its business presence and takes measures to overcome them;

- identifies its main stakeholders, establishes long-term mutually beneficial cooperation with them based on constant dialogue;
- is transparent and open, and regularly reports on its CSR.

Table 1

Comparative characteristics of charity and CSR

Feature	Charity	Corporate social responsibility (CSR)	Example of a strategic approach to CSR*
Strategicity	the one-time or short-term initiative, or long-term targeted assistance	a long-term step-by-step line of behavior to solve a specific problem. It can be a strategy for the next 5–10 years, with clear intermediate goals that are large-scale and aimed at improving the life of the region	NIBULON. The company’s strategy is based on an indifferent attitude to the problems of communities, gradual and purposeful implementation of its own initiatives in charitable activities. Such persistence and consistency is aimed not at a quick result, but at a comprehensive, radical change in the lives of Ukrainians in various areas: education, health care, social infrastructure, environmental protection and more [8]
Involvement	can be done remotely: it is provided both directly to those who need it and through charitable organizations and the mediation of charitable organizations	the company is involved in the implementation of a strategy that is designed to systematically solve a certain problem existing in society	ASTARTA. The company works to increase digital literacy in rural areas. It has introduced a computer literacy course for schoolchildren and adults in rural areas [9]. WATSONS. Implements a special project “Watsons Angels”, which saves children’s hearts. The company transfers funds for the purchase of tiny implants (occluders) that help children with heart disease avoid complex “open” operations [10]
Target purpose	targeted assistance to a specific entity organization or person, without interfering with the established order of affairs	the company systematically solves the problem existing in society, thereby changing society	GOODWELL. Zerowaste project (implementation of a modern waste management system). Creation of the program and arrangement of separate waste collection sites, popularization of waste sorting among the population [11]
Systematicity	a one-time action that does not solve a global problem and does not require structural changes in the organization	there are structural changes in the organization: CSR departments are created, and teams and special funds are formed. Thanks to them, partners can be involved in solving socially important tasks	MHP. In 2019, the charitable foundation “ MHP-Community ” was established, whose activities have already covered the territories of all MHP enterprises. The target audience of the fund is more than 200 thousand residents of Ukraine. The mission of the fund is to develop communities by building partnerships between communities, government and business [12]

Compiled from: official websites of companies [8–12].

It is quite obvious that such approaches cannot occur spontaneously, they require comprehension, appropriate organization, financial support, and tracking of results. That is a strategic approach, and more specifically - the formation of CSR strategy.

Theoretical and methodological aspects of the formation and implementation of CSR strategy at the company level are under development. Ukrainian scientists A. M. Kolot, O. A. Grishnova, O. O. Gerasimenko in their work [3, p. 108] characterize the business strategy in the field of CSR. They interpret it as “the general line of the organization's behavior in achieving a high and highest degree of social responsibility”, which “is formed depending on the level of stakeholder pressure and the level of interest of the organization”. Depending on the combination of these components, scientists define the following types of business strategy in the field of CSR – social obstruction, social response, social obligations, social contribution [3, p. 109].

In our opinion, it is necessary to distinguish between the concepts of “business strategy in the field of CSR” and “CSR strategy”, since the first one defines approaches and features of socially responsible activities, and the second one also contains value orientations, resource and organizational support, expected results, and is an organic part of the overall corporate strategy.

O. V. Zybareva and L. V. Verbivska do not define the CSR strategy of the company, but they note that it “determines the direction of development that differs from other firms, taking into account existing resources, skills, abilities and constraints of the external environment”, that is, they emphasize that the CSR strategy is not universal for all business entities [13]. We fully share this opinion, since social initiatives always reflect the specifics of the company, its industry, as well as the scale of activity.

The need to apply strategic approaches to CSR is also due to the development of organizational and documentary support for this process for business entities. In particular, at the present stage corporate social responsibility is reflected in the international standards of the ISO quality system.

When developing a CSR strategy, it is extremely important to enlist the support of top managers. It is the institutional level managers who are the providers of ideas of sustainability and responsibility, inspire others with ideas of serving the public interest, and prove by their example that it is possible to do more than what is specified in job descriptions. Oleksii Vadaturskyi, CEO of the agricultural company NIBULON, who was killed in the summer of 2022 by a Russian missile, was one of such managers. “It’s very simple: if you really want to improve the welfare of society, you have to work at all levels (within the company, in interaction with the community, in relations with the authorities, partners) and in all areas (medicine, education, charity, environmental protection, and cultural and spiritual heritage, etc. It primarily depends on the potential of the company itself and its management”, – Oleksiy Vadatursky. [8].

Over the years, NIBULON has proven itself not only as a leading Ukrainian investor, agricultural producer, and exporter, one of the largest taxpayers in the agricultural sector but also as an example of building a socially responsible business.

Table 2 summarizes the main stages of CSR strategy development.

Table 2

Formation of CSR strategy

A. A. Glebova, V. M. Makhovka [2]	O. S. Bilan [1]	Author’s development
1	2	3
<i>Feature: development of CSR strategy corresponds to the generally accepted algorithm as much as possible</i>	<i>Feature: the emphasis is on organizational and methodological aspects of CSR strategy development</i>	<i>Feature: maximum consideration of CSR features as a type of activity</i>
1. Conducting analytical work. 2. Identification of strategic development alternatives. 3. Formation of a set of criteria for assessing the quality and effectiveness of the implementation of programs, directions, and projects.	1. Creation of a working group. 2. Analysis of the internal and external environment of the enterprise. 3. Identification of strategic development alternatives	1. Assessment of the impact of the company's activities on the environment, and analysis of its internal business processes. Selection of specific Sustainable Development Goals towards which the company will work.

1	2	3
<p>4. Evaluation and selection of the optimal CSR development strategy.</p> <p>5. Official documentation of the chosen CSR strategy and assignment of persons responsible for its implementation and achievement of the planned results and developed performance indicators.</p> <p>6. Implementation of measures included in the CSR target programs approved by the strategy.</p> <p>7. Summing up the intermediate results of each stage of the strategy implementation and evaluation of the results of the target programs implementation with making necessary adjustments taking into account changes in the external and internal environment of the enterprise.</p> <p>8. Preparation, submission, and publication of reports on CSR implementation.</p> <p>9. Evaluation of efficiency and effectiveness of the CSR strategy. The methodological basis of CSR efficiency assessment is the international standards</p>	<p>(development of CSR development scenarios at the enterprise).</p> <p>4. Building a system of balanced indicators.</p> <p>5. Formation of the strategic map of the enterprise. At this stage, there is a horizontal integration of goals.</p> <p>6. Organizational and administrative transformations. This stage is characterized by a change in the organizational structure of the enterprise.</p> <p>7. Development and approval of the implementation plan.</p> <p>8. Development and approval of the system control over the implementation of CSR strategy measures</p>	<p>2. Identification of the main stakeholders of the company and their groups, identification of their interests, and planning of forms of cooperation with them.</p> <p>3. Selection of CSR priority areas, formation of projects and programs, specification of CSR activities.</p> <p>4. Organizational support, distribution of duties and responsibilities between executors and specialists involved in the implementation of CSR activities.</p> <p>5. Resource support for the CSR strategy implementation, budgeting for its implementation, and coordination of budget indicators.</p> <p>6. Formation of the non-financial report according to the chosen form (standard), submission, its publication.</p> <p>7. Tracking the results of the CSR strategy implementation, selection of indicators and criteria (internal and external) by which the effectiveness of the CSR strategy implementation will be assessed, and the need for its adjustment.</p>

In the first case, the logic of strategy development is typical for strategic management - from the preparatory stage and research of the environment to the evaluation of the efficiency and effectiveness of the CSR strategy. It is important to summarize the intermediate results of each stage of strategy implementation, as CSR is very sensitive to changes in the environment and depends on many factors. In the second case, strategy development takes into account the peculiarities of CSR to a greater extent. We share the author's opinion that in this context it is useful to use the Balanced Scorecard (BSC) and formation of a strategic map. The main purpose of the Balanced Scorecard is to ensure the development of indicators and control the implementation of the strategy. Through the use of BSC, managers have the opportunity to move from the formulation of strategy to specific numerical indicators, and back. In addition, the generally accepted four modules (customers, internal business processes, staff development and training, finance) can be independently expanded by enterprises, for example, to apply also the module “social sphere” or “environmental sphere”.

The author’s approach to CSR strategy development is based on the fact that CSR should be related to the company’s efforts aimed at achieving specific Sustainable Development Goals. This corresponds to modern realities and helps in the preparation of a non-financial report. The selected Sustainable Development Goals and CSR usually take into account the specifics of the company’s core business. For example, agricultural enterprises actively cooperate with the communities in which they operate, IT companies implement measures related to digital services and computer literacy. This contributes to the wide involvement of company employees in CSR activities. And such areas as personnel development, creation of comfortable working conditions, and social package for employees are universal for all companies.

Also, the CSR strategy should be focused on harmonizing the interests of the company with its internal and external stakeholders. Cooperation between them should not be one-time or spontaneous but should be built on a long-term basis.

Implementation of the CSR strategy and all planned activities requires appropriate organizational and resource support. It is a common practice to create a position of a sustainable development specialist or CSR specialist in the company, less often – a separate functional unit is created. Resources for CSR activities should be envisaged in long-term financial plans and through consolidation of budget indicators, they are coordinated with other strategic directions of the company's work.

For example, the CSR Strategy of Ukrhydroenergo [14], formed in 2018, is consistent with the strategic goals and priorities of Ukrhydroenergo and is implemented by its mission. The introduction of the document states: "The CSR Strategy of Ukrhydroenergo is aimed at the voluntary integration of social and environmental aspects into the production and economic activities of the enterprise and their implementation in cooperation with stakeholders". The CSR strategy covers all of Ukrhydroenergo's activities and is not a separate area, which means that the company is responsible for the impact of its decisions and performance on society and the environment.

The strategy of SE Ukrhydroenergo contributes:

- increasing Ukrhydroenergo's contribution to the sustainable development of society in the social, economic, and environmental spheres;
- improving the efficiency of management decisions in terms of the impact of the Company's activities on the social and environmental components of society;
- development of the corporate governance system and competitiveness;
- growth of investment attractiveness of the company;
- positioning the company as a modern innovative organization of strategic importance;
- development of interaction with stakeholders and increasing their confidence in the company;
- improving the quality of non-financial risk management;
- strengthening corporate culture and increasing employee loyalty;
- ensuring transparency of activities and spreading corporate social responsibility in the public sector of the economy;
- improving the image of the company.

It should be noted that the concept of CSR is spreading in the banking sector of Ukraine. For example, PJSC "FUIB" has had a Corporate Social Responsibility Policy since 2013, and since 2018 it has been replaced by the FUIB Sustainable Development Strategy [15]. The key priorities of the Strategy are the welfare and development of employees, quality of products and services, development of local communities and business environment, financial literacy of the population, corporate volunteering. As we can see, the strategic directions of CSR and strategies to promote sustainable development do not differ.

The argument in favor of CSR strategy is that strategy is the result of strategic planning, and an integral function of strategic planning is an adaptation to the external environment. And if the company does not reflect accordingly on changes in the environment, it loses competitiveness, as it becomes vulnerable to risks. While large international companies have experience in planning and implementing CSR, Ukrainian business entities are only beginning to work on incorporating CSR into their strategies. Currently, it is primarily large companies that are systematically implementing the CSR concept. For example, the leader of the telecommunications market Kyivstar positions itself as a socially responsible company, that "considers its mission to open new opportunities for Ukraine and change people's lives for the better. This principle is the basis of the company's corporate social responsibility strategy, the main areas of which are: digital inclusion, entrepreneurship development, Internet security, corporate volunteering, and partnership for peace". Small and medium-sized businesses have much less experience in this area.

For example, A. O. Kharlamova considered CSR only as a necessary factor in corporate strategy formation. Referring to the Analytical Report "Corporate Social Responsibility 2005–2010: State and Development Prospects", she generalizes that "not all Ukrainian companies can implement corporate social

responsibility in their business”. Among the main obstacles, A. O. Kharlamova refers to lack of funds; tax pressure and imperfection of the regulatory framework; lack of incentives from the state (preferential); lack of own experience, unworked mechanism of CSR implementation; impossibility to control the use of the provided funds; lack of information on positive examples of CSR implementation, organizations that could provide such assistance [6]. These conclusions are correct from the point of view of that time, but for 10 years the world has changed, and this, in particular, is manifested in the following:

- companies regard expenditures for social and environmental purposes as investments that improve reputation, reduce non-financial risks, and facilitate access to finance;

- modern companies do not expect from the state any preferences from CSR implementation, they see in it several advantages, in particular, reputational ones;

- various organizations have appeared and are successfully working in the field of CSR promotion and training in the sphere of sustainable development, and preparation of non-financial reporting, for example, the UN Global Compact, the Centre for CSR Development in Ukraine, and the consulting company FVgroup.

- There are many examples of successful implementation of CSR, and studies of international companies prove its positive impact on the performance of companies.

Conclusions

In today’s dynamic world it is important to apply a proactive approach to management. Proactivity is based on strategic vision and strategic thinking. The company’s strategy should be formed with the fullest consideration of environmental factors, forecasting trends in its development. Taking into account such trends as the course to ensure sustainability, the importance of dialogue with stakeholders, there is a need to develop and implement the concept of CSR at the company level. CSR is fundamentally different from charity, in particular, in terms of strategy, consistency, involvement, and purpose. Many large international companies from different types of activities successfully use a strategic approach to CSR. Their social and environmental activities are reflected in various documents – CSR Policy, Sustainable Development Strategy, and CSR Strategy. However, it is most effective to have a CSR strategy, which should reflect the realization social and ecological activities of the company. The development and implementation of the CSR strategy are carried out with the participation of stakeholders and top managers. The CSR strategy is interpreted as a kind of functional strategy based on the company’s mission and values and contains an action plan of social and environmental measures, which together are aimed at improving the competitiveness and investment attractiveness of the company with its contribution to sustainable development.

Prospects for further research

In further research, it is necessary to develop a mechanism for the formation of a CSR strategy, as well as to substantiate the criteria and indicators by which the company will be able to monitor and evaluate the effectiveness of the CSR strategy.

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НЕОБХІДНІСТЬ СТРАТЕГІЧНОГО ПІДХОДУ ДО КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ТА МЕТОДОЛОГІЧНІ АСПЕКТИ ЙОГО РЕАЛІЗАЦІЇ

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Сьогодні важливо не тільки те, чим займається бізнес, але й те, як він веде свою діяльність, а саме чи дотримується морально-етичних цінностей, чи дбає про своїх працівників, чи не шкодить довкіллю. Метою статті є поглиблення теоретико-методологічних положень щодо формування та реалізації стратегії корпоративної соціальної відповідальності (КСВ) у компаніях. Для досягнення поставленої мети було поставлено низку завдань, що охоплюють дослідження особливостей КСВ, які зумовлюють необхідність стратегічного підходу до її реалізації, та виявлення факторів, що актуалізують розроблення КСВ-стратегії.

У статті обґрунтовано необхідність стратегічного підходу до КСВ у сучасному діловому світі. Формування стратегії КСВ розглянуто як частину проактивного управління та стратегічного менеджменту, а також інструмент сприяння сталому розвитку. Наведено порівняльну характеристику благодійності та КСВ за ознаками: стратегічність, залученість, цільове призначення та системність, яка доводить важливість упровадження КСВ на системній та довгостроковій основі. Встановлено, що КСВ принципово відрізняється від благодійності, насамперед, системністю вирішення соціальних проблем та упровадження елементів КСВ у основну діяльність компанії. За результатами проведеного дослідження сучасні міжнародні компанії використовують стратегічний підхід до КСВ та є ініціаторами доволі масштабних проєктів у соціальній та екологічній сферах, які забезпечують відчутний позитивний вплив на суспільство та довгостроковий ефект щодо збереження навколишнього середовища. Також у статті запропоновано авторські визначення термінів "стратегія" та "стратегія КСВ". На основі аналізування наукових праць у сфері КСВ виокремлено та проаналізовано окремі підходи до визначення етапів формування стратегії КСВ та запропоновано власний алгоритм її формування.

Ключові слова: стратегія; корпоративна соціальна відповідальність; стратегічний підхід; благодійність; стратегія КСВ; соціальні інвестиції.