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**STRATEGIES AND PROGRAMS OF CORPORATE SOCIAL  
RESPONSIBILITY IN UKRAINE DURING THE WAR  
СТРАТЕГІЇ ТА ПРОГРАМИ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ  
ВІДПОВІДАЛЬНОСТІ В УКРАЇНІ ПІД ЧАС ВІЙНИ**

**Summary.** *Introduction. The development of CSR significantly changed with the outbreak of a full-scale war in Ukraine that forced national business to reorient its sustainable development and charitable assistance programs. As a result, Ukrainian companies started to support the country's economy and integrated CSR programs. Billions of hryvnias were contributed into the Armed Forces, cars, drones, sights, equipment, clothing, shoes, medicines, fuel, food etc.*

*Purpose. The purpose of the research was the disclosure of conceptual approaches to use social entrepreneurship and implementation of the corporate social responsibility in Ukraine, in particular in terms of systematization and coordination of corporate volunteering within the organization, emphasizing on wellbeing and work balance, meaningful national identity and education.*

*Materials and methods. The materials of the study were statistical reports and social industry reviews of Ukrainian and foreign authors who conducted a*

research in the field of social entrepreneurship and their implementation in the corporate social responsibility. In the process of conducting the research, the following scientific methods were used as: theoretical generalization and grouping; formalization, analysis and synthesis; logical generalization of results. The materials of the study also included author's experience, heuristics that was accumulated during the implementation of social projects in the management of NGO "Borderlands Foundation Ukraine".

*Results.* The scientific article revealed five main types of corporate social responsibility, such as: economic, legal, environmental, ethical and philanthropic (voluntary).

*Discussion.* The main strategies for Ukrainian companies to adapt their CSR during the war were as follows: to link a business strategies to the restoration of Ukraine on the basis of sustainable development; to develop or update the human rights policy in business activities; to include psychological health issues supporting employees.

It was proposed to focus on the procedure for implementing and integrating modern strategies and programs of corporate social responsibility in Ukrainian companies after the war in further research,

**Key words:** corporate social responsibility, companies, strategies, programs, war.

**Анотація.** Вступ. Розвиток КСВ суттєво змінився з початком повномасштабної війни в Україні, яка змусила вітчизняний бізнес переорієнтувати свої програми сталого розвитку та благодійної допомоги. Як наслідок, українські компанії почали підтримувати економіку країни та інтегрувати програми КСВ. Мільярди гривень були спрямовані на збройні сили, автомобілі, безпілотники, приціли, обладнання, одяг, взуття, медикаменти, паливо, продукти харчування тощо.

*Мета.* Метою дослідження було розкриття концептуальних підходів до використання соціального підприємництва та впровадження корпоративної соціальної відповідальності в Україні, зокрема в частині систематизації та координації корпоративного волонтерства всередині організації, акценту на добробуті та робочому балансі, осмисленні національної ідентичності та освіти.

*Матеріали і методи.* Матеріалами дослідження стали статистичні звіти та огляди соціальної сфери українських та зарубіжних авторів, які проводили дослідження у сфері соціального підприємництва та їх імплементації в корпоративну соціальну відповідальність. У процесі проведення дослідження було використано наступні наукові методи: теоретичне узагальнення та групування; формалізація, аналіз та синтез; логічне узагальнення результатів для формулювання висновків. Матеріали дослідження також включали авторський досвід, евристику, що була накопичена під час реалізації соціальних проектів в управлінні ГО «Borderlands Foundation Ukraine».

*Результати.* У науковій статті виявлено п'ять основних видів корпоративної соціальної відповідальності, а саме: економічна, правова, екологічна, етична та філантропічна (волонтерська).

*Перспективи.* Основними стратегіями адаптації КСВ українських компаній під час війни виявилися: застосовувати бізнес-стратегії з відновлення України на засадах сталого розвитку; розробити або оновити політику дотримання прав людини в бізнес-діяльності; включити питання психологічного здоров'я для підтримки працівників.

У подальших дослідженнях запропоновано зосередитися на впровадженні та інтеграції сучасних стратегій і програм корпоративної соціальної відповідальності в українських компаніях після війни.

**Ключові слова:** корпоративна соціальна відповідальність, компанії, стратегії, програми, війна.

**Introduction.** The corporate social responsibility (CSR) has been developing in Ukraine even before the full-scale invasion as a holistic business area. According to the Center "Development of Corporate Social Responsibility", approximately 80% of Ukrainian companies started implementing CSR or were guided by its principles in 2018. However, only 25% of them systematically allocated a budget for CSR projects, which significantly distinguished Ukrainian business from international companies, and reached 90-95% [1].

The development of CSR significantly changed with the outbreak of a full-scale war in Ukraine that forced national business to reorient its sustainable development and charitable assistance programs. As a result, Ukrainian companies started to support the country's economy and army even more. Billions of hryvnias were contributed into the Armed Forces, cars, drones, sights, equipment, clothing, shoes, medicines, fuel, food etc. In addition, many companies integrated programs to help and restore Ukraine into their CSR policies.

Ukrainian enterprises established practices for the wellbeing of colleagues their families and communities. IT education and universities, culture support and sports, responsible consumption and citizenship were all embedded in the CSR strategies of leading companies in Ukraine. Three key areas have emerged in the CSR focus since the beginning of the war, such as: systematization and coordination of corporate volunteering within the organization, emphasis on wellbeing and work balance, meaningful national identity and education [1].

As for systematization and coordination of corporate volunteering within the company, it was certainly the first thing that organizations faced, because the volunteer activity of people was insanely high. In addition, Ukrainian companies decided to implement coordinating requests and fundraising, and to hold regular charity auctions for the needs of the Armed Forces of Ukraine, where each of

colleagues could offer their lots. Such projects combined corporate volunteering, assistance to the military, diversity, and networking among colleagues.

Concerning the emphasis on wellbeing and work balance, Ukrainian companies started to implement practices of working during the air raid alarm, additional emergency leaves if necessary, military leaves with compensation, and regular emotional check-ins in teams. If such practices were emerging before the war, after their rethinking and adaptation to the new reality was a must-have.

As for the meaningful national identity and education, it was not only about monetary or value support, but also lectures in the history of Ukraine, Ukrainian language courses, a club on Ukrainian poetry and just some of the projects that had a key focuses on the CSR strategy. The goals of such projects could include supporting national identity, raising awareness of Ukrainian cultural heritage, and debunking myths about "Soviet" Ukraine.

Despite the key CSR focuses of wartime, Ukrainian companies continued to develop their education, university programs, environmental programs, and conscious business building during the war. Meanwhile, businesses continued to operate, adapting but not losing focus on growth, attracting new customers, and implementing new CSR, people, and operational practices.

**Analysis of recent research and publications.** Modern researchers were actively systematically studying the use of corporate social responsibility to ensure the effective functioning of social companies in Ukraine from different perspectives. Chervins'ka et al. (2023) noticed that Ukrainian economy mainly supported the country's economy and military by sending large sums of money to the military (cars, drones, equipment, medicines, food, etc.). In contrast, corporations did not only pay taxes, but also supplied the military with necessary equipment and ammunition, as well as provide assistance to people affected by the invasion. Many companies had incorporated Ukrainian aid programs and promoted CSR into their policies. During the war, the

depopulation of water areas and excessive migration of water users had been particularly pronounced. Those changes in settlement patterns had a significant impact on the labor market, and thus on the skills requirements of workers, employment patterns and production. At the same time, economic differentiation and stratification was expected to increase, especially in relation to such factors as: housing preservation, relocation, and professional adaptability [2].

In general, Yurchyk, I. (2023) tried to demonstrate the strategy of corporate social responsibility that should include six main socially responsible programs that could be implemented by insurance companies in their activities, namely: 1) personnel development; 2) creation of safe working conditions and health protection; 3) socially responsible restructuring; 4) environmental protection and resource conservation; 5) development of the territories of presence; 6) good business practice [3].

Yermakov, M. (2023) sustained that for many years, ethical considerations have been the main driving force behind the implementation of corporate social responsibility strategy. It might indicate that most companies did not fully realize the positive impact of CSR on their reputation and financial performance. In addition, it might be due to the desire of the company to contribute to the solution of socio-economic and humanitarian problems that arose in the country as a result of the annexation of Crimea, Russia's occupation of Ukrainian territories in the east of the country, and then the full-scale war in Ukraine [4].

The effectiveness of social responsibility depended on the company's self-organization. Moroz et al. (2023) underlined that although the state was engaged in a dialogue with business, legislative principles and regulations issued by the authorities, were one thing but did not confuse with individual corporate social principles that Ukrainian companies still needed. Even large companies in Ukraine did not have a clear social responsibility strategy and were at the stage of compliance with the law and "spot" charitable projects. Ukrainian business



leaders, especially private companies, were actively engaged in charitable activities (strategic charity) and used public relations (PR) tools [5].

According to A. Arapetyan et al. (2010), corporate social responsibility was the concept of involving social and environmental aspects in business activities on a voluntary basis and interaction between different stakeholders (influence groups). It was a business contribution to achieving sustainable development goals, which involved balancing economic, social and environmental goals of society, integrating them into mutually beneficial regulations and approaches. It was also the way to improve the company's performance in both short and long term. Social responsibility was a voluntary initiative, and for its full implementation it was important how companies interacted with internal and external groups of influence (employees, customers, communities, NGOs, government and international institutions, etc.) [6].

During the war, a social responsibility was measured by the extent to which a company shared its values with its team and society. Dodon et al. (2024) considered that CSR was no longer a privilege or a way to improve reputation. It became an integral component of any company that wanted to succeed in Ukraine. a social responsibility played an important role as it provided a sense of stability and trust for employees in Ukraine [7]. Dykan' et al. (2023) supposed that the policy directions of business enterprises were the following social issues as: the integration of the values of socially responsible activities into the strategy, mission and culture of the enterprise; the establishment of standards of the enterprise that provided ethical principles, including care of the team, taking into account the interests of stakeholders; the establishment of motivation system for socially responsible activities; the formation of ethical leadership [8].

Cuesta-Valiño et al. (2024) represented a brief synopsis of academic articles and offered some concluding remarks on the role of happiness and social responsibility in the society. In general, findings showed that people with

intellectual disabilities (PwID) with a high entrepreneurial tendency experienced positive effects on their life quality, job satisfaction and overall life satisfaction [9]. Kumar et al. (2024) underlined that corporate social responsibility was viewed as a differentiating strategy that won over stakeholders' confidence. The findings of the scholars showed how mechanisms, such as: accountability, multi-stakeholder dialogue/engagement, resource generation, emphasizing sustainable development goals and emerging markets, redefining strategy, cultivating value/vision and CSR leadership were increasing in importance within the last 20 years [10]

**The purpose of the article** is the disclosure of conceptual approaches to the use of social entrepreneurship and implementation of the corporate social responsibility, in particular in terms of increasing the efficiency and competitiveness of the Ukrainian companies' practices for the wellbeing of employees their families, customers and communities, especially sustainable development and charitable assistance programs during the war. It allows identifying the main key areas in the CSR focus since the beginning of the war, such as: systematization and coordination of corporate volunteering within the organization, emphasis on wellbeing and work balance, meaningful national identity and education.

**Materials and methods.** The materials of the study were statistical reports and social industry reviews of Ukrainian and foreign authors who conducted a research in the field of social entrepreneurship and their implementation in the corporate social responsibility. The materials of the study also included author's experience, heuristics that was accumulated during the implementation of social projects in the management of NGO "Borderlands Foundation Ukraine".

The following scientific methods were used in the study as: theoretical generalization and grouping (to characterize the process of CSR implementation in the activities of the Ukrainian companies before the war, as well as to identify



the importance of the main directions of their application during the war); formalization, analysis and synthesis (to build a model of CSR integration into business processes of Ukrainian companies); logical generalization of results (to formulate conclusions on the effectiveness of the use of CSR solutions in improving the competitiveness of the Ukrainian social companies).

**Presentation of the main material.** According to the ISO-26000 Social Responsibility Guidelines, a social responsibility is an organization's responsibility of the impact of its decisions and activities on the society and environment through transparent and ethical behavior that promotes sustainable development, health and well-being of society. It takes into account the expectations of stakeholders, complies with applicable law and is consistent with international standards of conduct. It is integrated into the activities of the entire organization and implemented in the practice of relations [11].

In general, there are five main types of corporate social responsibility. The basic responsibility – economic responsibility includes a job creation and payment of taxes to support the state's vital functions. A legal responsibility implies that business complies with local and international laws. An ethical responsibility requires that employees and the company as a whole comply with universal norms of behavior in their relations with each other, with competitors, and with the state and society.

An environmental responsibility obliges companies to be conscientious about the impact of the organization on the environment by implementing various projects depending on the size and scope of their operations, such as the use of alternative energy sources, recycling programs, emission reduction recycling programs, emission reduction and others aimed at solving environmental problems, protecting the planet. The highest type of social responsibility is philanthropic or voluntary. This is investing into projects that bring significant benefits to the society but do not have a direct return. They

include environmental protection, investments into health and literacy, infrastructure, poverty alleviation, etc.

The war took away the ability to be safe and control the situation in Ukraine. A person had to learn to cope with powerlessness, enormous disappointment in the usual rules of life, and rebuild his or her identity in difficult conditions, regaining partial control over life, and at the same time, saying goodbye to illusions about the safety of the world in which he or she lived. Thus, the impact of war on physical and mental health was enormous. Some people could get "stuck" in traumatic experiences, "freeze" and be unable to move on. That's why the role of the employer in wartime was growing significantly.

There were companies before the full-scale war that decided whether or not to go into the topic of wellbeing and help employees to improve their emotional and mental health. During the war organizations could not do without attention in this area. Business development and performance directly depended on whether employees were emotionally stabilized, had a sufficient level of psychological resilience and the skills to cope with chronic stress, and at the same time showed productivity in their work. Employing companies played a huge role in people's lives during the war, as they were sometimes the only "island of stability," and not just financial one. Many organizations supported employees and their families with trips to safe places, provided opportunities to work with a psychologist, and held reunion meetings to maintain contact.

In our opinion, there were the following strategies for Ukrainian companies to adapt their CSR during the war:

- link a business strategy to the restoration of Ukraine on the basis of sustainable development;
- develop or update the human rights policy in business activities;
- include psychological health issues to support employees;
- think over the issue of CSR partnership in the working field;

- pay attention to the volunteering, which is actively developing in companies;
- follow the environmental issues;
- think about working with communities, and discuss how to help them to become more resilient.

The top priorities for business were supporting the military (39%) and helping their employees (18%). According to the Diia platform, approximately 33.4% of companies adapted their strategies to the war, and more than half (50.5%) were working intuitively, developing new approaches. Significant changes also occurred in small and medium-sized businesses: 43% of companies adjusted their plans, especially those especially those working for export. The share of export-oriented companies varied from 48.2% in the Northwest to 36.2% in the South of Ukraine [13].

At that time, many Ukrainian companies focused on helping displaced persons, the army and supporting other social initiatives. The war also affected the labor market, causing migration and changes in the structure of employment and in the requirements for professional skills. The growth of philanthropic activities was another notable consequence of the war, and the level of charitable giving has increased significantly, reaching an index of 7.8 out of 10, which is much higher than the compared to the pre-war level. In western Ukraine, military aid was the most active, reaching 94%. In the central and southern regions of Ukraine that figure was somewhat lower – 89% and 83% respectively, and in the East of the country it was 72% respectively [13].

The main obstacles of CSR development in Ukraine during the war were as follows:

1. Economic problems were the most significant. The lack of sufficient funding made Ukrainian companies to postpone or reduce their CSR initiatives. Many businesses, especially small and medium-sized ones, did not have the funds to invest into social and environmental projects. The economic instability

in the country also negatively affected the development of CSR, as businesses tended to focus on survival rather than long-term social investments in the face of uncertainty.

2. Regulatory and legal issues created additional obstacles during 2022-2024. The absence of a clear legal framework for corporate responsibility meant that companies did not have clear guidelines and incentives to implement socially responsible practices. The insufficient support from the government and lack of motivation for socially responsible companies hindered the development of CSR.

3. Political factors also played a crucial role during the war. The unstable political situation, frequent changes in the "rules of the game" for business, corruption and imperfect public administration created an unfavorable environment for CSR development. Companies were often made focus on solving current problems related to political challenges instead of investing in long-term social projects.

4. Cultural and social issues were no less important during the war in Ukraine. The low level of trust in business in Ukrainian society often led to skepticism towards CSR initiatives of the local companies, which could be perceived as PR actions. The absence of a culture of social responsibility in the business environment and in society as a whole made it difficult to introduce and spread social responsibility practices in business.

5. Information issues also played a significant role in Ukraine during the war. The lack of awareness of corporate social responsibility led to misunderstanding of its importance and potential benefits. Many managers perceived it as optional charity rather than a strategic business development tool. The lack of appropriate CSR education and training made it difficult to implement effective practices even for those companies that were interested in doing so.

Despite the obstacles, there were some successful programs of CSR of Ukrainian companies during the war. Kyivstar telecommunication company implemented the Smartphone for Parents project, which helped older people during the war to master modern technologies. As part of this initiative, the company provided free smartphone and Internet courses for pensioners, which contributed to their social inclusion. Nova Poshta was actively developing educational projects during 2022-2024. One of the most successful was the Nova Poshta Business School, which allowed entrepreneurs who were just starting out to gain knowledge and skills to develop their own business for free. In addition, the company implemented the Humanitarian Post of Ukraine project, which delivered humanitarian goods to the war zone and affected regions free of charge.

DTEK Energy Holding implemented a large-scale program called "Community by Doing It Yourself". Being a part of this initiative, the company provided grants to implement the projects to improve the infrastructure and quality of the life in the cities where DTEK companies operated. Local residents came up with ideas and participated in their implementation. Hundreds of improvement, education, and healthcare initiatives were implemented in different regions of Ukraine due to the project. Carlsberg Ukraine implemented a Zero Carbon Footprint program during the war aimed at reducing the environmental impact of its production. Being a part of this initiative, the company installed solar panels on the roof of its Zaporizhzhia brewery, which significantly reduced the electricity consumption and CO<sub>2</sub> emissions.

The Fund for Partial Guarantee of Loans in Agriculture played an important role in the development of CSR in Ukraine during the war to increase social responsibility among the farmers. It was actively working to create a responsible business environment in the agricultural sector by supporting farmers in implementing sustainable development practices. It conducted educational seminars, trainings and consultations for farmers, including the

implementation of environmental practices. It helped farmers to implement technologies that reduced their negative impact on the environment, such as: water-saving irrigation systems or organic farming methods; practices that improved working conditions, ensured fair wages and created a safe environment for employees; provided some information on the benefits of sustainable development for business, including how it could positively impact Ukrainian farmers' financial results during the war.

**Conclusions and prospects for further research.** The war gave Ukrainian companies the opportunity to show not only care and demonstrate stability, but also to realize their values. If people were important to the organization, business would help and support them not in words but in real actions. Employees and candidates were checking the activities of business operating in Ukraine very closely. It was the value-based things that became important to people: whether the company had withdrawn from Russia, whether it helped the country by supporting its internal volunteers or through external funds. The more employees and a company had in common at the level of meanings and values, the more loyalty a person had to the company.

In addition, the company's involvement in charitable initiatives and the implementation of CSR projects directly affected employee loyalty. And at the same time, it was not only the company's financial support for charitable purposes that was important, but also the attitude towards internal employees. If a company actively purchased items for the needs of the Armed Forces of Ukraine and at the same time fired people without warning in one day, such inconsistency would definitely be noticed by external and internal customers and employees. The development and adaptation of the CSR was not only a guarantee of the company's existence or employee retention for responsible business in Ukraine, but also played a significant role on the economic and social front in accordance with the realities of the war. In further research, it is proposed to focus on the procedure for implementing and integrating modern



strategies and programs of corporate social responsibility in Ukrainian companies after the war.

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