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Liudmyla M. Hanushchak-Yefimenko, Svitlana I. Arabuli, Nataliia V. Fastovets
Kyiv National University of Technologies and Design, Ukraine
Oleksii V. Baula

National Academy of Management, Kyiv, Ukraine

**PECULIARITIES OF THE FORMATION OF THE DOMESTIC MODEL
OF CORPORATE SOCIAL RESPONSIBILITY IN INSTITUTIONS
OF HIGHER EDUCATION**

Despite the fact that corporate social responsibility is in its infancy in Ukraine, during the difficult war years, it is possible to state an increased public interest in the formation of specific models of it in higher education institutions. The article presents the results of the analysis of the historical and modern conditions of the formation of the economic nature of corporate social responsibility. The category and features of the formation of the domestic model of corporate social responsibility in higher education institutions are determined. The practice of applying corporate social responsibility was studied based on the comparison of the main concepts of CSR development in the global and national economy. The historical and modern conditions of the formation of the economic nature of CSR have been determined, it has been possible to reveal the presence of steady progress, which is embodied in the successive change of various approaches, the emergence of a new and filled with new content of the basic categorical apparatus, alternative solutions to the tasks of socially responsible development, the historical trend of which is manifested in the reduction of the level of "normativity", shifting the emphasis from general philosophical and moral aspects to managerial aspects, forming a new paradigm "principles → processes → results" based on pragmatism. The prospects for the development of the domestic model of corporate social responsibility in higher education institutions are outlined. It was determined that the domestic model of corporate social responsibility in institutions of higher education is at the stage of formation, the factors restraining the formation of CSR are systematized, in particular, the state of war, the lack of state stimulation of CSR initiatives, the weakness of market institutions and the absence of clear regulatory and legal regulation.

Keywords: *higher education institutions; corporate governance; corporate social responsibility; modeling; sustainable development.*

Людмила М. Ганущак-Єфіменко, Світлана І. Арабулі, Наталія В. Фастовець
Київський національний університет технологій та дизайну, Україна
Олексій В. Баула

Вищий навчальний заклад «Національна академія управління», Київ, Україна
**ОСОБЛИВОСТІ ФОРМУВАННЯ ВІТЧИЗНЯНОЇ МОДЕЛІ КОРПОРАТИВНОЇ
СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ У ЗАКЛАДАХ ВИЩОЇ ОСВІТИ**

Незважаючи на те, що в Україні корпоративна соціальна відповідальність знаходиться в стадії становлення, в важкі воєнні роки можна констатувати підвищений суспільний інтерес до формування конкретних її моделей у закладах вищої освіти. В статті наведено результати аналізування історичних та сучасних умов формування економічної природи корпоративної соціальної відповідальності, Визначено категорію та особливості формування вітчизняної моделі корпоративної соціальної відповідальності в закладах вищої освіти. Досліджено практики застосування корпоративної соціальної відповідальності на основі зіставлення основних концепцій розвитку КСВ у світовій та національній економіці. Визначено історичні та сучасні умови формування економічної природи КСВ дозволило виявити наявність сталого прогресу, що втілюється в послідовній зміні різноманітних

підходів, появи нового та наповненні новим змістом базового категоріального апарату, альтернативність щодо вирішення завдань соціально відповідального розвитку, історичний тренд якого проявляється в зниженні рівня «нормативності», перенесення акценту із загальнофілософських та моральних аспектів до управлінських, формування нової парадигми «принципи → процеси → результати» на засадах прагматизму. Окреслено перспективи розвитку вітчизняної моделі корпоративної соціальної відповідальності в закладах вищої освіти. Визначено, що вітчизняна модель корпоративної соціальної відповідальності в закладах вищої освіти знаходиться на етапі формування, систематизовано фактори, що стримують становлення КСВ, зокрема, воєнний стан, відсутність державного стимулювання ініціатив КСВ, слабкість ринкових інститутів та відсутність чіткого нормативно-правового регулювання.

***Ключові слова:** заклади вищої освіти; корпоративне управління; корпоративна соціальна відповідальність; моделювання; сталий розвиток.*

Formulation of the problem. In the conditions of deepening integration processes and harmonization of European experience and best practices in the field of education and science, social standards, entrepreneurship, etc., it is extremely important for Ukraine to create appropriate conditions for the development of corporate social responsibility in institutions of higher education, as well as effective mechanisms for its implementation at all levels of management of the national economy.

Analysis of recent publications on this problem. Since the second half of the 20th century, CSR has become the subject of research by many scientists. The works of such authors as H. Bowen, K. Davis, M. Friedman, A. Carroll and E. Freeman are the basis of modern concepts of business social responsibility, which in turn rely on the classical ideas put forward by J. Locke, A. Smith, by M. Weber, F. Knight, H. Lenk, T. Parsons and others. Today, CSR research is divided into a separate interdisciplinary scientific direction, in the framework of which foreign authors consider such issues as: sustainable development (J. Elkington, N. Finch, etc.), business ethics (A. Crane, D. Matti, etc.), corporate governance (F. Kotler, J.K. Rowe, A. Locket, etc.), interaction with stakeholders (M.S. Branko, L.L. Rodriguez, S. Sachs, etc.), influence of international institutions and standards (S. Prakash, G. Kell, B. Slob, etc.), legal issues (L. Luin, M. Seeger, etc.).

Recently, Ukrainian scientists have shown increased interest in CSR research. In particular, they substantiated the relevance of social responsibility in Ukrainian conditions and its role in the development of the modern economy and society, adapted a number of international concepts of CSR, and developed practical recommendations. Among the researchers and experts who made a significant intellectual contribution to the study of CSR in the context of the analysis of sustainable development problems, it is worth noting the works of M. Yermoshenka, M. Zgurovskyi, L. Korniychuk, O. Sokhatska, V. Trehobchuk, S. Haminich, A. Filipenko and others.

The purpose of the article is to study the peculiarities of the formation of the domestic model of corporate social responsibility in institutions of higher education.

Presentation of the main results of the study. Today, the concept of CSR is spreading and trying to integrate it into their business activity by all business entities at the micro, meso, and macro levels. At the same time, it also has a significant influence in institutions of higher education, as well as the further development of a democratic society on the basis of sustainable development.

It is worth noting that until now there is no generally accepted universal definition of the concept of corporate social responsibility. The terms social responsibility of business, social partnership, etc. are most often used as its synonym.

In accordance with the conceptual foundations of CSR, which were formed by scientists, we will analyze the main theoretical approaches and concepts of CSR business in the conditions of

sustainable development. According to the definition of experts in the field of business, corporate social responsibility is a responsible attitude of a company present on the market to its product or service, to consumers, employees, partners; active social position of the company, which consists in harmonious coexistence, interaction and constant dialogue with society, participation in solving the most pressing social problems [1].

Experts of the European Alliance of Corporate Social Responsibility interpret CSR as the concept of involving social and environmental aspects in business activities on the basis of voluntariness and interaction between all interested parties [2].

The International Labor Organization in its resolution on the promotion of socially responsible enterprises notes that CSR is a voluntary initiative of business circles that concerns activities that exceed the simple requirement of compliance with the law [2]. CSR cannot replace legal regulation, ensuring compliance with laws and collective bargaining. At the same time, since CSR has a transparent, trustworthy character, based on the principles of true partnership, it can open wide prospects for the company's involvement in social and environmental activities for employees and other interested parties. In this context, ethical initiatives and initiatives in the field of mutually beneficial trade help to promote CSR within production and distribution networks.

According to the International Standard ISO 26000 "Management for Social Responsibility", social responsibility is an organization's responsibility for the impact of its decisions and activities on society and the environment through transparent and ethical behavior that:

- promotes sustainable development, including the health and well-being of society;
- takes into account the expectations of interested parties;
- corresponds to the current legislation and agrees with international norms of conduct;
- integrated into the activities of the entire organization and used in its relations with various groups of stakeholders [2].

The object of corporate social responsibility should be considered a variety of social communities, structures and processes to which socially responsible actions on the part of business, namely the institutions that embody it, are directed [3].

According to the results of the analysis of non-financial reporting of domestic business, corporate social responsibility is defined as a philosophy of behavior developed by the business community, companies and individual business representatives in accordance with their activities [2]. The goal of this activity is sustainable development for future generations. The well-known principles of building such a philosophy are:

- 1) production of quality products and services for consumers;
- 2) creation of attractive jobs, investment in the development of production and human potential;
- 3) undisputed compliance with the requirements of legislation: tax, labor, environmental, etc.;
- 4) building good-neighborly and mutually beneficial relations with all interested parties;
- 5) effective implementation of business, aimed at creating additional economic value, increasing national competitiveness in the interests of shareholders and society;
- 6) consideration of social expectations and generally accepted ethical norms in business practice;
- 7) contribution to the formation of civil society through partnership programs and social development projects [10].

It is appropriate to note that the generalized interpretation of this concept is also based on:

- corporate ethics;
- corporate social policy in relation to society;

- corporate policy in the field of environmental protection;
- principles and approaches to corporate management and corporate behavior;
- issues of compliance with human rights, gender policy, special policy for persons with special social needs.

Today, scientists have demarcated the main concepts in the terminological system of social responsibility. However, in the process of research, new directions are singled out, one of which is the theory of stakeholders, which allows us to highlight another active side of social responsibility, which is personified in a whole group of participants – stakeholders. Stakeholders are any person or group of persons who can influence or influence the achievement of the organization's goals [6].

Based on the results of surveys conducted among domestic companies operating in Ukraine, a list of the following areas of corporate social responsibility of business in Ukraine was determined:

1. Corporate philanthropy in the form of support for socially important objects.
2. Grants / loans for charitable purposes.
3. Financial and material assistance.
4. Scholarship programs.
5. Internships / educational programs.
6. Work in associations with legislative initiatives.
7. Partnership projects with the government, public organizations, educational institutions.
8. Volunteer activity.
9. Disclosure of information about the composition of products offered by the company.
10. Ethical approaches to interaction with the outside world – mass media, consumers, authorities, partners.
11. A socially responsible approach to investing is the choice of investment objects based on business, environmental, and ethical principles of activity.

CSR of a higher education institution at today's stage of development can be defined as the policy of the university's participation in the life of society, because it is not only traditional material and financial assistance to society or a territorial community from the company's profit, but also a wider involvement of scientific and pedagogical workers and students in socially important projects, the participation of universities in attracting funds from other patrons for joint social initiatives.

The classification of the main approaches to corporate social responsibility of business is given by the author in Table 1.

The role of social responsibility in sustainable development is gaining more and more importance in the evolution of the concept of CSR, which has undergone a long period of formation.

The determination of the historical and modern conditions for the formation of the economic nature of CSR made it possible to reveal the presence of steady progress, which is embodied in the successive change of various approaches, the emergence of a new and filled with new content of the basic categorical apparatus, alternatives for solving the tasks of socially responsible development, the historical trend of which is manifested in the reduction of the level of "normativity", shifting the emphasis from general philosophical and moral aspects to managerial ones, forming a new paradigm "principles → processes → results" based on pragmatism (Table 2).

The essence of the category and the peculiarities of the formation of the national model of CSR of the university as a system of consistent economic, social, environmental measures, which are voluntarily carried out by business entities in compliance with the principles of: institutional legitimacy, public and legal responsibility; freedom of managerial choice, which is implemented on the basis of environmental assessment; management of interested parties (stakeholders) and

problems (interests), comply with current legislation, agree with international norms of conduct, allow to improve image and business reputation, ensure sustainable development and welfare of society.

Table 1

Classification of the main approaches to corporate social responsibility of a higher education institution

Name of the group	Approaches	Characteristics of the approach
Concepts of "cores"	"Corporate social responsibility"	Gives answers to the question: why should the university be socially responsible and what is the meaning of this responsibility?
	"Corporate social sensibility"	It answers the question: how exactly should the university respond to the demands, expectations and wishes of society?
	"Corporate social activity"	Gives an answer to the question: what are the results of socially responsible activities of the university?
"Alternative" concepts	"Stakeholder Management"	Recognizes the legitimacy of the interests of stakeholders in various aspects of the university's activities and the presence of their own internal values
	"Corporate citizenship"	Focuses not on problems resulting from the interaction of the university with all interested parties, but on the needs of a specific local community and related charitable activities
	"Corporate Sustainability"	A university management model that covers economic, social and environmental activities in both the short and long term

Source: built by the author on the basis [7, 8].

Table 2

Formation of a new paradigm "principles → processes → results" based on pragmatism

Principles	Processes	Results
Corporate social economic responsibility: - economic; - legal; - ethical; - discretionary.	Corporate social susceptibility: - reactive; - defensive; - adaptive; - proactive.	Solution social problems: - identification of problems; - problem analysis; - project development.
Directional force: - social contract; - the corporation as a moral agent.	Directional force: - the ability to perceive changing social problems; - a management approach to the development of methods of perception	Directional force: - minimization of risks; - implementation of an effective corporate social responsibility policy.
Philosophical organization	Institutional orientation	Organizational orientation

Source: systematized by the author based on [6–9].

The main principles of social responsibility are given in the International Standard ISO 26000 "Social Responsibility Guidelines" [2]. They include:

1) compliance with norms (legal and international) and human rights – strict compliance with applicable legislation, rights and freedoms of any person, respect for his dignity; constant improvement of activities and interaction taking into account the achievements of Ukrainian and

international management practices in the field of sustainable development and in accordance with accepted international standards;

2) voluntariness – voluntary acceptance of obligations in the field of compliance with the principles of socially responsible behavior;

3) constancy – socially responsible behavior is a constant characteristic of the subjects' activities;

4) transparency – openness in relation to one's own activities, provision of reliable information in an accessible form and in full;

5) accountability – readiness to report on the impact of one's activities on the results of the business entity, interested parties, society;

6) dialogue with interested parties – provision of information and clarification of decisions, intentions and priorities in the field of social responsibility, while dialogue with stakeholders takes place on the basis of full information openness;

7) ethical behavior – behavior should be based on principles and rules based on integrity, honesty, equality, reasonable leadership, and decency. From these ethical principles follows concern for the environment, as well as the obligation to satisfy the needs of interested parties [6].

In addition to the above general principles, the practical implementation of the university's CSR is based on specific principles, which include the following:

- patriotism;
- humanism;
- spirituality;
- integration of efforts of education, business, state and civil society, balance of their interests and mutual responsibility regarding the state and prospects of sustainable development;
- innovation, variety of forms and methods of implementation [6].

Any decision should be made taking into account the economic, social and environmental effects not only directly for the organization, but also for society as a whole. At the same time, it is important to note that higher education institutions that follow the principles of social responsibility, on the one hand, must comply with all legally stipulated obligations and rules, and on the other hand, take on additional obligations for the implementation of various social programs.

Research conclusions and perspectives. An effective policy of socially responsible behavior can be developed and implemented as a result of social partnership. It is social partnership that is the basis that allows to practically realize the interaction of the parties of social and labor relations, to solve the issues of sustainable development and social responsibility, complex socio-economic problems. After all, the basic elements on which social partnership is based are the mutually beneficial and voluntary nature of the interaction of the parties, the ongoing negotiation process, informational openness, feedback, monitoring and reporting on the fulfillment of commitments.

It is worth emphasizing that social partnership plays a significant role in increasing the effectiveness of corporate social responsibility of a higher education institution and its reliability for all stakeholders. An effective policy of socially responsible behavior can be developed and implemented as a result of social partnership. It is social partnership that is the basis that allows to practically realize the interaction of the parties of social and labor relations, to solve the issues of sustainable development and social responsibility, complex socio-economic problems. After all, the basic elements on which social partnership is based are the mutually beneficial and voluntary nature of the interaction of the parties, the ongoing negotiation process, informational openness, feedback, monitoring and reporting on the fulfillment of commitments.

It is worth emphasizing that social partnership plays a significant role in increasing the effectiveness of corporate social responsibility of a higher education institution and its reliability for all stakeholders.

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