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## SYSTEMATISATION OF FACTORS OF SOCIAL RESPONSIBILITY FORMATION

*In modern society, social responsibility plays a key role not only for individuals but also for collective entities such as organizations, local communities, and state institutions. The growing complexity of social challenges, the intensification of globalization processes, and the increasing influence of mass media and digital technologies contribute to the emergence of new expectations for responsible behavior. These changes demand a higher level of awareness and accountability in interactions between people, institutions, and society at large.*

*This situation calls for a deeper analysis of the factors that shape social responsibility, with particular attention to their classification, origin, and impact. One of the central objectives in this area is the systematization of influencing factors in order to build a structured and comprehensive understanding of how social responsibility is formed and maintained. However, there is currently a lack of unified and widely accepted approaches to this classification, which reduces the efficiency of practical actions and policies designed to foster responsible behavior in various sectors of society.*

*Therefore, it is essential to examine not only the external but also the internal drivers of socially responsible conduct. This includes psychological, cultural, institutional, educational, and economic factors that interact in complex ways and influence both individual and collective decision-making. A detailed exploration of these elements and their relationships can help build effective strategies for promoting ethical practices, civic engagement, sustainable development, and long-term social stability. Ultimately, enhancing our knowledge of social responsibility factors is key to building a more inclusive, resilient, and ethically grounded society that is better prepared to meet future challenges.*

*Keywords: corporate social responsibility, socially responsible activities, management, enterprise, sustainable development.*

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## СИСТЕМАТИЗАЦІЯ ЧИННИКІВ ФОРМУВАННЯ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

*У сучасному суспільстві соціальна відповідальність відіграє ключову роль не лише для окремих осіб, а й для колективних суб'єктів — таких як організації, місцеві громади та державні інституції. Зростання складності соціальних викликів, посилення глобалізаційних процесів і зростаючий вплив мас-медіа та цифрових технологій сприяють виникненню нових очікувань щодо відповідальної поведінки. Ці зміни вимагають вищого рівня усвідомлення та відповідальності у взаємодії між людьми, інституціями та суспільством загалом. Така ситуація потребує глибшого аналізу чинників, що формують соціальну відповідальність, з особливою увагою до їх класифікації, походження та впливу. Одним із центральних завдань у цій сфері є систематизація впливових факторів з метою створення структурованого й комплексного розуміння того, як формується та підтримується соціальна відповідальність. Водночас наразі відсутні уніфіковані та широко визнані підходи до такої класифікації, що знижує ефективність практичних дій і політик, спрямованих на розвиток відповідальної поведінки в різних секторах суспільства. Отже, важливо вивчати не лише зовнішні, а й внутрішні рушійні сили соціально відповідальної поведінки. До них належать психологічні, культурні, інституційні, освітні та економічні чинники, які взаємодіють у складний спосіб і впливають як на індивідуальне, так і на колективне прийняття рішень. Детальне дослідження цих елементів і їхніх взаємозв'язків може сприяти формуванню ефективних стратегій для просування етичних практик, громадянської активності, сталого розвитку та довготривалої соціальної стабільності. У підсумку, поглиблення знань про фактори соціальної відповідальності є ключем до побудови більш інклюзивного, стійкого та етично вмотивованого суспільства, краще підготовленого до майбутніх викликів.*

*Ключові слова: корпоративна соціальна відповідальність, соціально відповідальна діяльність, управління, підприємство, сталий розвиток.*

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### PROBLEM DESCRIPTION

Social responsibility is an integral part of business management. This is confirmed by the active implementation of the International Standard ISO 26000:2010 'Social Responsibility Guidelines' [1], which provides a common understanding of social responsibility and detailed instructions for all organisations.

In developing approaches to optimising the social responsibility policy at an enterprise, the key place is occupied by the study of factors that influence the level of motivation of enterprises to implement relevant measures in their business activities.

The introduction of the concept of social responsibility is a prerequisite for achieving the Sustainable Development Goals.

### LITERATURE REVIEW

There are a number of studies devoted to the development of the culture of corporate social responsibility of enterprises, in particular, scientists Kuzmina O. E. and Stanasiuk N. S. [2] studied the typology of factors of formation

of social responsibility, Mei Fei [3] - factors and mechanism of formation of corporate social responsibility of enterprises engaged in foreign economic activity, Bondaruk T. G, Bondaruk I. S. [4] - the economic nature of the organisational and economic mechanism of social responsibility of business, Bobko L. O., Maziar A. V. [5] - problems of corporate social responsibility of business in Ukraine, Seliverstova L. S., Losovska N. V. [6] - approaches to the formation of the organisational and economic mechanism of management of social responsibility of business, etc.

### **DIVISION OF NOT SOLVED PART OF THE PROBLEM**

Despite the significant number of works on corporate social responsibility (CSR), the issue of classifying the factors of its formation, taking into account the specifics of the functioning of enterprises of various sizes, including small and medium-sized businesses, remains insufficiently studied. Existing scientific approaches are mostly focused on general theoretical aspects or borrowed models that do not always take into account the socio-economic realities of the domestic business environment.

In this regard, it is important to systematise the factors that directly influence the implementation of social responsibility in the practical activities of enterprises in Ukraine and to develop recommendations for the strategic use of CSR as a tool for improving business competitiveness.

### **RESEARCH AIM AND OBJECTIVES**

The article is aimed at a comprehensive systematisation of the factors influencing the formation of social responsibility of enterprises, with a detailed consideration of their origin, levels of influence, content characteristics and interrelationships between them. Particular emphasis is placed on the need to consider both external and internal factors that shape socially responsible behaviour. The article also aims to highlight conceptual approaches to the analysis of these factors in the context of modern social transformations taking place in the context of globalisation, digitalisation and changing social expectations. The study aims to propose a generalised classification of CSR factors and determine their practical potential in the strategic management of enterprises of various sizes, especially small and medium-sized businesses.

### **RESULTS AND DISCUSSIONS**

In the process of developing approaches to improving the CSR policy at enterprises, it is of particular importance to study the factors that determine the motivation of business structures to implement socially responsible practices in their economic activities. In view of this, it is important to study and systematise the CSR factors at Ukrainian enterprises with further analysis of the level of their influence on the studied processes.

It is worth noting that both Ukrainian and international researchers already have studies on this topic. In particular, in the work of Kuzmina O.E. and Stanasyuk N.S. [2] the factors influencing the formation and development of CSR are classified into two main groups: factors of action and factors of provision. The first group of factors includes the following:

- tax system and public administration systems;
- state surcharges, subsidies, rewards, etc;
- creation of special funds, savings, etc;
- volunteer activity and private initiative;
- other factors.

A group of impact factors influences CSR through the tax system, building public administration systems at both national and local levels, as well as through providing assistance in the form of governmental surcharges, subsidies, use of special social funds, volunteering, etc. It should be noted that for the majority of domestic business entities, the main incentives for implementing social responsibility are preferential taxation, reduction of administrative pressure from local authorities and familiarisation with positive examples of social responsibility programmes (measures) implemented abroad.

For small and medium-sized enterprises, financial incentives, in particular gratuitous financing, are the most effective motivation for increasing social responsibility. It is also important to strengthen ties with large companies, obtain loans (grants), participate in exhibitions and facilitate access to business networks.

The experience of efficient economies shows that building appropriate tax systems, creating special social funds, government subsidies, etc. makes it possible to make social responsibility an integral element of the functioning of a modern enterprise that organically combines social responsibility with production and business activities.

Kuzmina O. E. and Stanasiuk N. S. include the following factors in the second group of factors of social responsibility formation:

- development of investment activity;
- formation of mechanisms for motivating and stimulating involvement in solving social problems;
- building effective management systems;
- implementation of public-private partnerships.

In the work of Mei Fei [3], the factors are classified into two main groups: factors that determine the feasibility for owners and managers of enterprises to implement corporate social responsibility measures and factors that ensure the implementation of corporate social responsibility measures. The first subgroup of factors includes the

following:

- factors that determine the direct economic effect and economic efficiency of corporate social responsibility measures;

- factors that determine the indirect economic effect and the corresponding economic efficiency of corporate social responsibility measures;

- factors that determine the social effect and social efficiency of corporate social responsibility measures.

The second subgroup of factors includes the following:

- The amount of resources available to enterprises and possible to attract, necessary for the implementation of corporate social responsibility measures;

- consumer properties of resources required for implementation of corporate social responsibility measures;

- competence of owners and managers of enterprises in the implementation of corporate social responsibility measures and their inclination to such implementation;

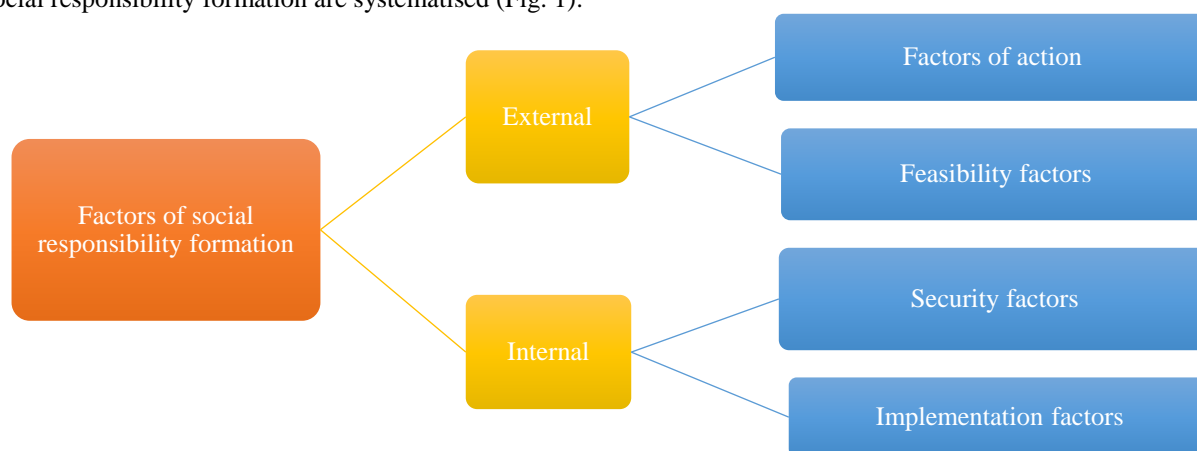
- organisational support for the implementation of corporate social responsibility measures at enterprises.

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There are certain specifics in the implementation of CSR activities in small, medium and large businesses. The main obstacles for small and medium-sized businesses are, first of all, lack of funds, tax pressure, insufficient information and experience, and the absence of state and public support organisations. That is why the factors of support should be based primarily on the intensification of investment activity, which in turn provides additional cash flows and creates a strong financial and economic basis for the formation of a corporate social responsibility system. It is important to improve enterprise management systems, create mechanisms to motivate employees to participate in social responsibility activities, build an appropriate organisational structure of the enterprise and optimise management functions.

Based on the analysis of the works of Kuzmina O. E. and Stanasiuk N. S. [2] and Mei Fei [3], the factors of social responsibility formation are systematised (Fig. 1):



**Fig. 1. Systematisation of factors of social responsibility formation**

[Developed by the author]

All of these factors have an effective impact on the number of socially responsible companies and the amount of their expenditures on social initiatives. Public-private partnerships are of particular importance in ensuring social responsibility, as they can contribute to additional financial and economic support not only for production and economic activities, but also for enhancing corporate social responsibility.

Building a process of financial and economic support for social responsibility at an enterprise is of particular importance, since both social and environmental initiatives cannot be implemented without proper resource support (Fig. 2).

The first stage of implementation of the process of financial and economic support of social responsibility at the enterprise should be the search for sources of investment for the implementation of various social projects. Investment mechanisms should be focused on the development and implementation of innovations, in particular, on the use of resource-saving technologies, which will reduce the company's costs and save resources. Generating added value and developing models for its use is the basis for ensuring social responsibility in the following areas: creating specific social funds, intensifying volunteer activities, supporting social needs, etc.

Other options for building the processes of financial and economic support for social responsibility can be used. For example, through the establishment of public-private partnerships, in which part of private funds can be

used to create special funds. Also, financial and economic support can be realised through volunteering on the basis of crowdfunding, which is an effective tool for raising funds necessary to ensure corporate social responsibility.

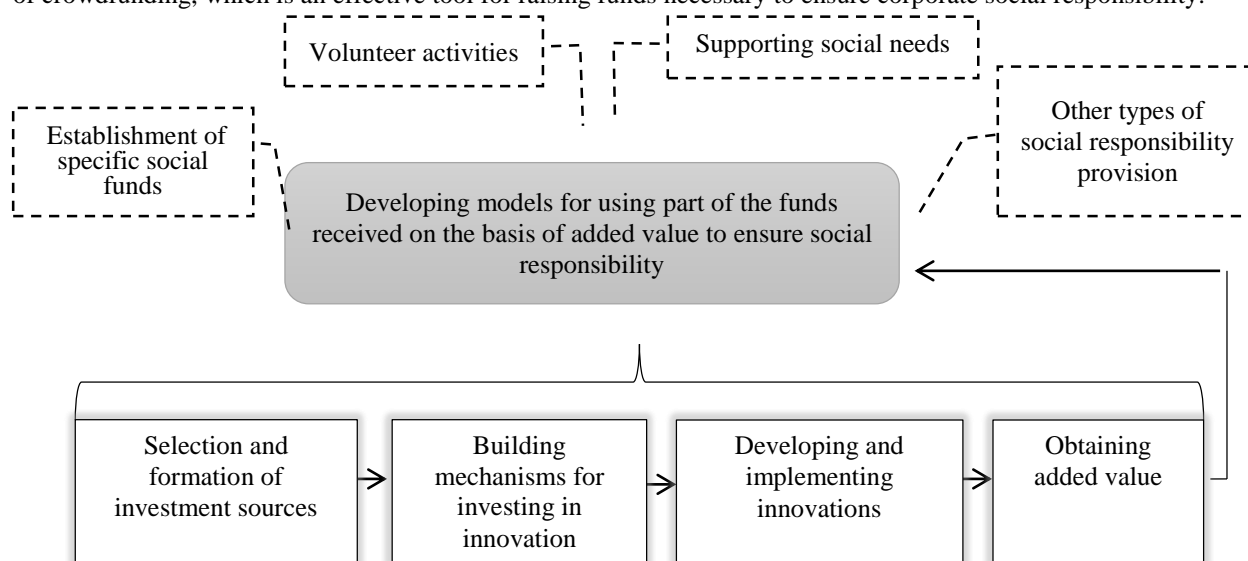


Fig. 2. The process of financial and economic support of social responsibility at the enterprise [2]

Chao-Chan Wu and Fei-Chun Cheng's research presents an approach to classifying the factors of influence on CSR based on the concept of the strategic triangle, which was proposed by Japanese strategist Omae Kenichi [7]. According to this concept, in order to implement CSR strategies, companies should identify all potential opportunities and sources that influence social responsibility. This is due to the fact that companies' resources are limited, and therefore the selection and prioritisation of CSR activities are key components of strategic thinking. Identifying the main factors influencing the implementation of CSR strategies and assessing their relative importance helps companies to increase the effectiveness of their CSR strategies. According to Omae Kenichi, strategic business thinking is based mainly on three aspects: [8].

- The company (internal resources and assets);
- stakeholders (participants interacting with the business, consumers);
- competitors (competitive advantage over other market players).

Their characteristics are presented in Table 1.

Table 1.

**Characteristics of the main aspects of strategic thinking**  
[developed by the author on the basis of 7,8].

The main factor	Explanation within the concept
Company	The tangible resources and intangible assets within a company that can serve as a basis for implementing a strategy.
Stakeholders	A group of people who directly or indirectly depend on the company's activities or can influence its actions.
Competitors	A relative competitive advantage between a company and its competitors.

It is worth noting that companies rarely implement social responsibility solely for altruistic reasons. The main goal of business is to ensure efficiency and generate profits, so companies should consider CSR through the prism of strategic thinking and choose social goals that will allow them to use their core competencies and maximise their results. Thus, the task of companies is to transform social responsibility into business opportunities, creating additional benefits and competitive advantages.

## CONCLUSIONS AND PROSPECTS FOR FURTHER RESEARCH

As a result of the study, it was found that the formation of social responsibility is a complex, multi-level process caused by the interaction of external and internal factors. The proposed systematisation covers both external and internal factors that influence the formation of responsible behaviour. Clarification of classification features made it possible to determine the structural and functional relationships between factors of different levels.

This approach contributes to a better understanding of the mechanisms of influence of factors on the processes of CSR formation and can be used in the development of social policy programmes, educational courses and corporate governance mechanisms. Consideration of the process of financial and economic support of social responsibility allowed to identify the key stages of transformation of investment resources into social initiatives of enterprises, taking into account added value, crowdfunding, public-private partnership and other sources. The

application of the proposed approach will help to strengthen the competitiveness of enterprises, improve interaction with stakeholders and create a more responsible and sustainable socio-economic environment.

Promising areas for further research include empirical verification of the links between the influence factors established in the typology; studying the dynamics of their action in the context of social transformations, crisis challenges and digitalisation of the economy; developing indicators for assessing the effectiveness of CSR implementation; analysing the role of social dialogue between business, the state and civil society; and studying the impact of digital technologies on the transformation of social responsibility mechanisms.

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