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SOCIAL RESPONSIBILITY OF BUSINESS IN THE CONCEPT OF SUSTAINABLE DEVELOPMENT OF SOCIO- ECONOMIC SYSTEMS

The article is devoted to the problematic issues of integrating social responsibility into the overall strategy of sustainable socio-economic development. The purpose of the study is to substantiate the social responsibility of business in the concept of sustainable development of socio-economic systems.

The relevance and reasons that determine the need to implement business social responsibility in the concept of sustainable development of socio-economic systems are substantiated. The role of business social responsibility as a key factor in development in Industry 5.0 is analyzed. The main regulatory documents that orient business to create long-term values for society and sustainable development based on socially responsible activities are identified. The goals and directions of enterprises' activities in the direction of social responsibility are substantiated.

The study proposes an author's approach to the formation of business social responsibility in the concept of sustainable development of socio-economic systems. The main characteristics, forms and levels of manifestation of business social responsibility in the concept of sustainable development of socio-economic systems are determined. A conclusion is made about the multi-level nature of social responsibility. The forms of manifestation of business social responsibility are analyzed from the point of view of responsible participants: manufacturer, employer, participant in social relations, participant in economic and political relations with the state, business partner.

The directions for the implementation of business social responsibility in the concept of sustainable development of socio-economic systems have been formed, which consist in ensuring a favorable climate for economic growth and entrepreneurial activity, promoting human and social development, ensuring the health and well-being of society, achieving environmentally friendly production and environmental protection, overcoming poverty, supporting the sphere of education and innovation, ensuring equal opportunities and eliminating discrimination in the sphere of labor and employment, combating corruption. The need for interaction of social responsibility of all participants in social relations and the state has been emphasized. The need for the development and implementation of national

programs to support the development of social responsibility, improving legislative provisions regulating the provision of social responsibility of business is argued.

Keywords: social responsibility, business, sustainable development, socio-economic systems, Industry 5.0.

Introduction. Transformations in socio-economic systems have led to the intensification of the activities of international organizations in the development of modern principles and mechanisms of social responsibility of business. The image of domestic enterprises is becoming dependent on the socially responsible conduct of their activities. Therefore, enterprises are forced to pay more attention to issues of sustainable development and the integration of social responsibility into the overall strategy of socio-economic development.

Increasing corporate investment in sustainable development requires the creation of an environment in which businesses would be maximally motivated to adhere to the principles of social responsibility. The experience of the European Union shows that the implementation of the principles of social responsibility is stimulated through its popularization and the use of legislative initiatives to adhere to the principles of sustainable development. The gradual transition to mandatory reporting on compliance with the principles of social responsibility contributes to the involvement of more and more companies in the analysis of the investment consequences of environmental, social and governance factors (ESG initiatives), which will have an impact on achieving sustainable development goals.

Given the above, the issues of business social responsibility in the concept of sustainable development of socio-economic systems are becoming increasingly relevant.

Literature review. The problem of substantiating the social responsibility of business in the concept of sustainable development of socio-economic systems is addressed by many domestic and foreign scientists and scholars. Thus, in the work of I. A. Lopashchuk, V. O. Lopashchuk, A. I. Rusinko, an analysis of modern substantive, theoretical and programmatic aspects of social responsibility of business was conducted. The analyzed accents of understanding the content of social responsibility of business are considered by researchers as factors indicating readiness to create common values through the development of key areas of sustainable development [1].

V. I. Kutsyk considers social responsibility in connection with the concept of sustainable development, revealing its content as “responsibility for the impact of decisions and actions on society and the environment through

transparent and ethical behavior that: promotes sustainable development” [2].

S. Puchkova also notes the close relationship between social responsibility and sustainable development [3]. She identifies the features and characteristics of social responsibility and the reasons that hinder its development in Ukraine. As a result of the study, she proposes a five-component model of business social responsibility in wartime. A similar opinion is shared by I. I. Kulchytsky, who notes that business social responsibility becomes a tool not only for solving social challenges, stabilizing in conditions of instability, but also for achieving sustainable economic development, strengthening the role of business as a social partner [4].

The team of authors: L. Chervinska, T. Chervinska, I. Kalina, M. Koval, N. Shulyar, O. Chernyshov devoted their research to identifying the features of the development of social responsibility during martial law, determining its main manifestations and measures to improve its implementation in Ukraine. The work uses a comparative method based on the analysis of statistical information and the results of a sociological study assessing the features of the spread of the social responsibility system. It is proposed to create institutional mechanisms for the spread of social responsibility at enterprises, which should be based on international experience and reflect the current state of socio-economic development of society [5].

G. V. Myskiv, I. I. Pasinovich prove that war negatively affects the goals of sustainable development. The authors analyzed the manifestations of a socially responsible position at the macroeconomic, microeconomic and personal levels, formulated a list of basic principles that are the basis for making responsible decisions [6].

In the work of D. V. Rayko, O. I. Podrez, a generalization of theoretical provisions on the social responsibility of industrial enterprises is presented, taking into account the modern concept of sustainable development in Ukraine, a scientific and methodological toolkit for assessing the social responsibility of an enterprise is proposed, the difference of which is the consistency of indicators according to the influence of external environmental factors and components of sustainable development of the enterprise. A model of the formation of social responsibility by management levels (macro-, meso- and micro-levels), relationships with stakeholders, and the life cycle of the enterprise is proposed [7].

R. P. Zadorozhna notes that the development and implementation of a company's social responsibility strategy ensures the harmonization of

corporate social responsibility and corporate brand management. The article explores the issue of the relationship between corporate social responsibility projects and corporate brand communication in relations with stakeholders [8]. O. V. Dlugopolsky, D. M. Oliynyk consider business social responsibility at the international and national levels, present the results of research by Ukrainian marketing groups, and suggest ways and opportunities for introducing business social responsibility mechanisms in Ukraine, taking into account best practices [9].

Thus, the problem of social responsibility is in demand and relevant not only in Ukraine. It is put up for discussion both in countries with developed economies and in the developed countries of the world, especially in view of its relationship with the sustainable development of socio-economic systems. Many issues related to approaches to the implementation of social responsibility in the context of the transformation of socio-economic systems and the war in Ukraine require in-depth study and further development.

Objectives and tasks. The purpose of the article is to substantiate the social responsibility of business in the concept of sustainable development of socio-economic systems. To achieve this goal, the following tasks were set in the work:

- to substantiate the relevance and reasons that determine the need to implement business social responsibility in the concept of sustainable development of socio-economic systems;
- to determine the main characteristics, forms of manifestation of business social responsibility in the concept of sustainable development of socio-economic systems;
- to form directions for implementing business social responsibility in the concept of sustainable development of socio-economic systems.

Research Methods. The research used the information search method (to obtain source data from literary sources and Internet sources); methods of logical analysis and classification (to determine the characteristics and forms of manifestation of business social responsibility); systems analysis (to analyze the relationship between the constituent elements of business social responsibility in the concept of sustainable development of socio-economic systems); graphical method (to schematize the process of business social responsibility in the concept of sustainable development of socio-economic systems); abstract-logical method (to substantiate the goal and objectives of the study, and formulate conclusions).

Results and discussion. Issues of social responsibility of business are becoming particularly relevant in the context of the development of Industry 5.0. Industry 5.0 represents a new stage in the development of technologies, where people work together with robots and artificial intelligence to create innovative products and services. In these conditions, the emphasis is on the cooperation of man and machine, expanding the capabilities of technology and increasing efficiency.

Thus, technology becomes a tool for supporting and strengthening human potential. In this context, business focuses on the following aspects:

- human-centricity, in which motivated employees become the center of strategic decisions. By investing in comfortable working conditions and development, creating a positive corporate culture, they ensure business success;
- social responsibility, assessing the impact of enterprise activities on society and the environment;
- personalization of products and services, use of flexible technologies, creation of individual solutions that more accurately meet the needs of each consumer;
- development of creative competencies (creativity, communication, crisis management) and non-standard approaches;
- innovations in research and development of new technologies and leadership in the global market through active investments.

This new worldview makes businesses more focused on creating long-term value for society and, at the same time, strengthens their competitiveness.

The ISO 26000 standard defines the social responsibility of an organization as its responsibility for the impact of its decisions and activities on society and the environment, carried out through transparent and ethical behavior that contributes to sustainable development, including the health and well-being of society [8]. This understanding is reinforced in clause 2.18 of ISO 26000:2010, which expands the definition by stating that such responsibility should also take into account stakeholders' expectations, comply with applicable legislation and international norms of behavior, and be integrated throughout the organization and practiced in its relationships [10].

The Global Organization for Standardization promotes these principles through the ISO 26000 standard, titled Guidance on Social Responsibility, which assists companies in implementing effective corporate social responsibility (CSR) practices aligned with sustainable development goals. Thus, social

responsibility emerges as a sustainable social institution, with economic actors increasingly shaped by both formal and informal rules and constraints.

Social responsibility is closely related to the concept of sustainable development, which originated in the report of the United Nations World Commission on Environment and Development, *Our Common Future*, 1987.

Socially responsible companies do not set the primary goal of their activities as profit creation, but as value creation. Within the framework of socially responsible business, enterprises consistently include social and environmental issues in corporate decision-making processes, strive to meet the expectations of society and build mutually beneficial relationships with stakeholders.

The above reflects the trend in the implementation of social responsibility policies – the movement of business towards the creation of shared values, where both business and society benefit, since sustainable development is ensured by partnerships of all stakeholders who strive to implement these values in order to achieve human progress [1]. Ukraine is a member of the global initiative on social responsibility, which in 2024 was joined by 117 Ukrainian companies that voluntarily adhere to the principles of the Global Compact on human rights, regulation of labor relations, environmental protection and anti-corruption and report on their implementation in the form of a non-financial report [11].

These principles are fully correlated with the 2030 Sustainable Development Goals, which should ensure the integration of business and society's efforts towards economic growth, the pursuit of social justice and sustainable environmental management [12]. To ensure the goals of sustainable development in Ukraine, in 2020 the "Concept for the Implementation of State Policy in the Field of Promoting the Development of Socially Responsible Business in Ukraine for the Period Until 2030" was adopted [13], as well as an action plan for its implementation [14].

The study proposes an author's scheme for the formation of business social responsibility in the concept of sustainable development of socio-economic systems (Fig. 1).

Thus, social responsibility as a concept is multi-level. In terms of its forms of manifestation, it is manifested at the levels of: a) responsible producer; b) responsible employer; c) responsible participant in social relations; d) responsible participant in economic and political relations with the state; e) responsible business partner.

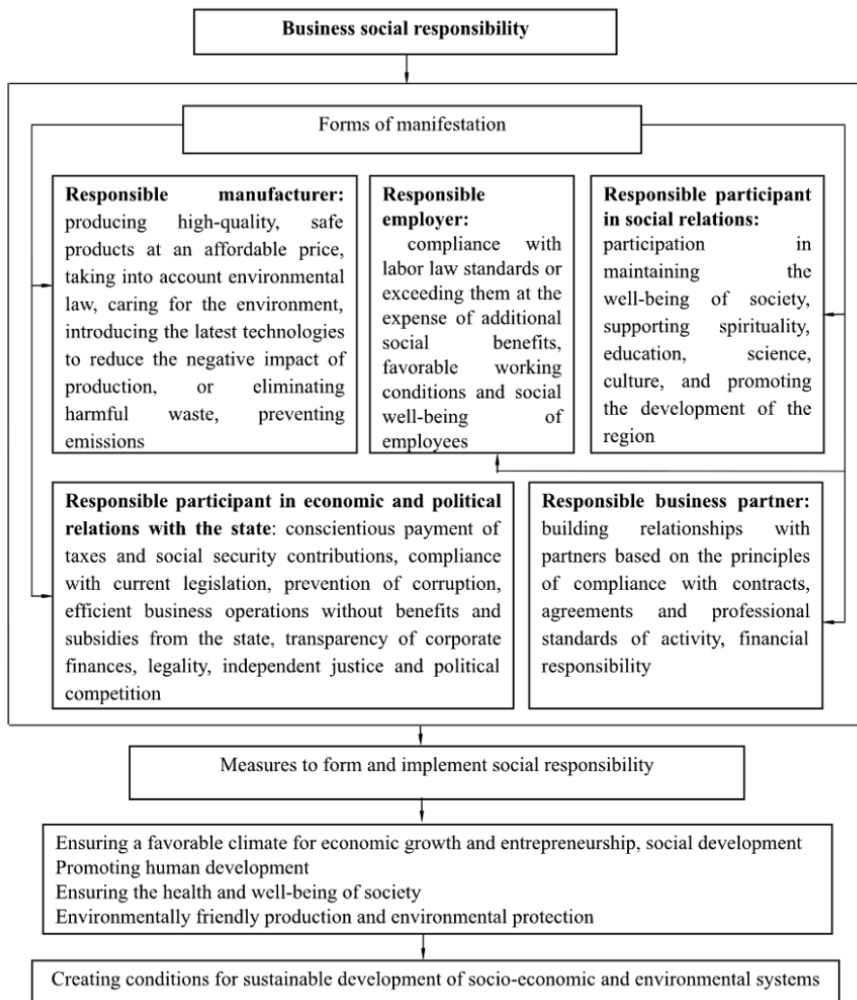


Fig. 1. An approach to ensuring sustainable development of socio-economic systems based on business social responsibility

Source: compiled by the author

Social responsibility manifests itself at the personal level through the degree of civic maturity of the individual and is the basis for other levels. Its manifestations at other levels also depend on a person's awareness of his

significance in world transformations, on his desire for transformations in all spheres of his life.

At the enterprise level, social responsibility is defined as corporate social responsibility; at the public level, it implies the social responsibility of society for a decent standard of living for current and future generations; at the state level, it determines the ways to achieve sustainable socio-economic and human development. At the global level, social responsibility outlines the priorities of world development and human civilization through international agreements on the implementation of sustainable development.

Orientation to the concept of sustainable development allows solving problems of ecological, economic and social orientation by integrating the principles of ecological and social well-being into business.

The main priorities of sustainable development of socio-economic systems should be: the duties of the individual to himself and society, free access of the population to cultural heritage, which will ensure high social standards of life. The social responsibility of all participants in social relations and the state should be mutual.

Measures to form and implement social responsibility should include the following areas:

- ensuring a favorable climate for economic growth and entrepreneurial activity;
- promoting human and social development;
- ensuring the health and well-being of society;
- environmentally friendly production and environmental protection;
- overcoming poverty, helping the poor;
- supporting education and innovation;
- ensuring equal opportunities and eliminating discrimination in the field of labor and employment;
- combating corruption.

Sustainable development means economic growth that does not harm the environment, contributes to solving social problems.

By sustainable development, enterprises understand an organization that can anticipate and meet the needs of current and future customers and stakeholders by implementing new business strategies that contribute to social change, protect and preserve the environment, and increase business efficiency. A sustainable enterprise incorporates the principles of sustainable development into its business decisions, supplying environmentally friendly

products or services that replace the demand for non-environmentally friendly products or services. Therefore, today, environmental issues are gaining more and more attention, namely: global warming, irrational use of renewable resources. That is why enterprises integrate “green” practices, reduce resource consumption, implement reuse, minimize waste and increase attention to sustainable development.

Conclusions. Sustainable development is inherently linked to social responsibility, which serves as a necessary precondition for achieving long-term sustainability. The effective implementation of sustainable development principles must occur at all levels—ranging from individual enterprises to the global community. A comprehensive and systematic approach to addressing economic, environmental, and social challenges across these levels is essential for ensuring sustainable business growth.

To this end, it is necessary to develop and implement national programs aimed at fostering corporate social responsibility (CSR), enhance the legal framework regulating CSR practices, and adopt national strategies and economic instruments to support the expansion of socially responsible business conduct. Key measures should include the establishment of CSR reporting systems, the introduction of tax incentives for socially responsible companies, and the provision of informational and educational initiatives to raise public and corporate awareness.

However, not all domestic enterprises demonstrate sufficient commitment to social responsibility. To promote and incentivize CSR, it is advisable to establish national rating systems, introduce awards and recognitions for exemplary performance in CSR, and provide material or reputational incentives for companies that adhere to these standards.

The institutional development of CSR in domestic enterprises should be grounded in international best practices while remaining responsive to national priorities—particularly in the areas of competitiveness, environmental sustainability, and the overall improvement of quality of life.

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СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ БІЗНЕСУ У КОНЦЕПЦІЇ СТАЛОГО РОЗВИТКУ СОЦІАЛЬНО- ЕКОНОМІЧНИХ СИСТЕМ

Стаття присвячена проблемним питанням інтеграції соціальної відповідальності у загальну стратегію сталого соціально-економічного розвитку. Обґрунтовано актуальність та причини, які обумовлюють необхідність реалізації соціальної відповідальності бізнесу у концепції сталого розвитку соціально-економічних систем. Проаналізовано роль соціальної відповідальності бізнесу як ключового чинника розвитку в Індустрії 5.0. Визначено основні нормативні документи, які орієнтують бізнес на створення довготривалих цінностей для суспільства і сталий розвиток на основі соціально відповідальної діяльності. Встановлено цілі та напрями діяльності підприємств у напрямі соціальної відповідальності.

У дослідженні запропоновано авторський підхід до формування соціальної відповідальності бізнесу у концепції сталого розвитку соціально-економічних систем. Визначено основні характеристики, форми та рівні прояву соціальної відповідальності бізнесу у концепції сталого розвитку соціально-економічних систем. Зроблено висновки про багаторівневість соціальної відповідальності. Проаналізовано форми прояву соціальної відповідальності бізнесу з погляду відповідальних учасників.

Сформовано напрями реалізації соціальної відповідальності бізнесу у концепції сталого розвитку соціально-економічних систем. Підкреслено необхідність взаємодії соціальної відповідальності усіх учасників суспільних відносин та держави. Аргументовано необхідність розробки та реалізації національних програм підтримки розвитку соціальної відповідальності, удосконалення законодавчих положень, що регулюють забезпечення соціальної відповідальності бізнесу.

Ключові слова: соціальна відповідальність, бізнес, сталий розвиток, соціально-економічні системи, Індустрія 5.0.

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