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CORPORATE SOCIAL RESPONSIBILITY AS A FACTOR IN THE FORMATION OF CORPORATE CULTURE: MECHANISM FOR ENSURING SUSTAINABILITY AND ADAPTABILITY

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Abstract. *This article is dedicated to the study of Corporate Social Responsibility (CSR) as an important factor in shaping a company's corporate culture, promoting sustainability and adaptability in the face of contemporary economic, social, and environmental challenges. The relevance of CSR is emphasized in the context of globalization and the increasing demands of stakeholders, including consumers, investors, and employees. The research proposes approaches to integrating CSR into corporate governance, identifying key elements of the mechanism aimed at strengthening corporate values, enhancing employee engagement, and ensuring the long-term competitiveness of companies in a dynamic external environment. A mechanism for integrating CSR into corporate culture is proposed, consisting of six interrelated stages: analysis of the current state, development and implementation of a CSR management system, integration into key business processes, communication and reporting, monitoring and performance evaluation, and ensuring CSR sustainability. Based on this integration process, a structural model for the formation of CSR has been developed, consisting of six interconnected blocks, each covering critical aspects of CSR implementation. The developed approach to understanding and implementing the CSR mechanism includes a staged process, influencing factors, and structural organization. An important aspect of the model is the integration of CSR into human resource management, corporate culture, and stakeholder engagement. The significance of transparent reporting and communication in building trust and enhancing CSR effectiveness is highlighted. The need for constant monitoring and adaptation of CSR strategies to changing external conditions is emphasized. The integration of CSR into corporate culture contributes to the sustainable development of the enterprise, enhancing its reputation and competitiveness. The proposed CSR mechanism model allows companies to effectively adapt to changing conditions while maintaining a balance of economic, social, and environmental interests.*

Key words: *Corporate Social Responsibility, corporate culture, sustainable development, CSR mechanism, CSR integration, stakeholders, reporting, monitoring.*

Introduction. The relevance of corporate social responsibility (CSR) and its relationship with corporate culture is unquestionable in the modern business environment. In the context of globalization and rapid

changes, companies increasingly face the need to adapt to new economic, social, and environmental demands. As businesses operate in an increasingly interconnected and transparent world, stakeholders – ranging from consumers to investors and employees – expect companies to not only pursue profits but also take responsibility for their impact on society and the environment. This has led to CSR emerging as a key element in the strategies of forward-thinking organizations. CSR initiatives have proven to be vital not only in enhancing brand image and reputation but also in fostering long-term relationships with stakeholders, building trust, and promoting employee loyalty.

One of the most influential theoretical approaches to corporate social responsibility (CSR) is the concept proposed by Carroll in his seminal work, *The Pyramid of Corporate Social Responsibility*. The author defines CSR as a multi-tiered system comprising four fundamental components: economic, legal, ethical, and philanthropic responsibility. This model has served as the foundation for subsequent research on the relationship between corporate social responsibility and corporate culture [1]. A key aspect of Carroll's framework is the assertion that a company cannot be considered socially responsible if it merely complies with legal regulations or focuses solely on achieving economic efficiency. Instead, only a comprehensive integration of all four components enables a business to create sustainable value and cultivate an ethical organizational culture.

In today's competitive landscape, CSR has become a cornerstone of organizational effectiveness. Beyond its role in shaping public perception, CSR contributes significantly to the development of a healthy corporate culture, which, in turn, forms the foundation for higher employee engagement, improved morale, and enhanced organizational sustainability. A strong corporate culture driven by social responsibility practices can create a work environment where employees feel connected to the company's values and mission, leading to increased motivation, productivity, and retention rates. Furthermore, CSR plays an essential role in helping organizations navigate societal challenges and build resilience in the face of evolving market conditions.

The relationship between CSR and corporate culture is multifaceted and complex. On the one hand, the principles of CSR become an integral part of the internal values of the company, influencing its ethical

standards, decision-making processes, and employee behavior models. These values guide not only the company's external engagements but also the internal dynamics of its operations, shaping how employees interact with each other and with the organization's broader goals. On the other hand, a strong and well-defined corporate culture serves as a powerful tool for embedding CSR practices into the everyday operations of the organization. When corporate culture aligns with CSR values, it ensures that social responsibility is not just a set of policies but a living, breathing part of the company's DNA. This integration of CSR into corporate culture enhances the company's competitive advantages, attracting top talent, fostering innovation, and ensuring long-term business success.

Analysis of recent research and publications. Corporate social responsibility (CSR) is an integral component of modern business, as it not only facilitates the implementation of ethical principles in corporate activities but also significantly influences internal corporate culture. In particular, fostering a culture of social responsibility helps organizations enhance employee engagement, strengthen stakeholder trust, and improve market reputation. A review of the scientific literature provides insights into how CSR transforms corporate culture and the mechanisms that contribute to its integration.

When analyzing contemporary approaches to the role of CSR in shaping corporate culture, it is essential to consider the research of Rendtorff, who emphasizes the interaction between companies and their stakeholders. The author views the economy of relationships as a foundation for sustainable organizational development, highlighting that effective stakeholder management promotes the embedding of social responsibility within corporate values [2]. This aligns with the perspectives of Lan, who explores the impact of digital transformation on social responsibility and corporate culture. Lan argues that technological advancements enable companies to expand their CSR initiatives, particularly through educational programs and collaboration with universities [3]. Thus, the modern trend of integrating CSR into corporate strategies occurs not only through internal organizational policies but also through interactions with the external environment.

Further evidence of the relationship between CSR and corporate culture is found in the work of Lebedeva, who underscores that socially

responsible companies exhibit a higher level of trust between employees and management, which positively affects the internal climate of the organization. The author asserts that employees in such companies feel more engaged in corporate processes and share the organization's values, ultimately leading to increased productivity and reduced internal conflict [4]. This demonstrates that CSR not only contributes to a company's positive image among external stakeholders but also has a direct impact on the internal organizational environment. This aligns with the conclusions of Zerkal, who notes that enterprises actively engaged in social initiatives tend to have more motivated employees. According to her research, 60 % of employees report higher engagement in companies that adhere to CSR principles [5]. Thus, corporate social responsibility serves not only an external reputational function but also contributes to strengthening internal organizational culture, which positively impacts employee productivity.

Expanding the discussion on the role of CSR in the strategic development of companies, Porter and Kramer (2006) propose the concept of "shared value," which involves integrating social responsibility into business strategy. They argue that companies can gain competitive advantages by aligning social and economic goals [6]. Consequently, CSR ceases to be merely an element of corporate culture and instead becomes a strategic tool for long-term development.

However, for CSR to effectively influence corporate culture, its implementation must be supported by a clear communication system and legitimization mechanisms. Janiszewski and Dziubinska highlight that the use of symbols, corporate messaging, and strategic communication fosters a responsible corporate image and enhances social impact [7]. Collaboration with governmental institutions and non-governmental organizations also plays a crucial role in this process. This is confirmed by an analysis of volunteer initiatives in Ukraine, which demonstrates that active corporate participation in social projects not only enhances reputation but also reinforces the values of responsibility within corporate culture [8].

Beyond internal aspects, CSR also influences the long-term stability of businesses. Korniienko examines contemporary challenges in economic ethics in Ukraine, emphasizing that social responsibility is a crucial element in corporate strategic decision-making. He highlights that

organizations that consider ethical norms and social expectations demonstrate higher market resilience and better adaptability to external environmental changes [9].

Olkhovska notes that, in the post-war period, Ukrainian enterprises have actively implemented social initiatives, positively impacting employee satisfaction and fostering a resilient corporate culture [10]. This is particularly important in times of economic instability, as increased social responsibility allows businesses not only to improve the internal organizational climate but also to strengthen relationships with employees, creating a sense of social security.

Furthermore, research confirms that CSR is an integral component of corporate brand reputation. Thelisson and Jacquemot indicate that small and medium-sized enterprises in France use CSR as a strategic tool for entering international markets, emphasizing their social responsibility as a competitive advantage [11]. Similarly, Kim highlights that trust is a central element in shaping corporate image, and CSR directly influences the level of trust that customers and partners place in a company [12].

The findings of Fombrun and van Riel support this conclusion, underscoring that brand reputation is largely shaped by a company's social responsibility. They argue that trust in an organization results not only from the quality of its products or services but also from its social initiatives, which demonstrate accountability to society [13]. In this context, socially responsible companies have greater potential to attract investment and maintain stable partnerships.

Similar conclusions are found in the work of Pylypenko and Lytovka, who state that corporate social responsibility plays a vital role in the international positioning of brands. They emphasize that companies that systematically implement CSR initiatives are significantly more likely to earn the trust of customers and partners, which is particularly relevant in the global business environment [14]. Zhivko, Zhivko, and Shehynska complement this analysis by asserting that socially responsible companies gain competitive advantages, as integrating CSR strategies enhances their attractiveness to investors [15]. Thus, social responsibility not only improves internal corporate culture but also directly influences a company's resilience in a competitive environment, strengthening its financial prospects and stakeholder trust.

In their article, Glavas and Kelley present the results of a large-scale study confirming that employees who perceive their organization as

socially responsible exhibit higher levels of engagement and loyalty. They emphasize that corporate social responsibility (CSR) instills a sense of pride in employees, which in turn fosters greater involvement and a stronger commitment to the company's development [16]. This research underscores the significance of CSR not only for the internal climate of an organization but also for increasing employee satisfaction and reducing turnover rates.

Tiwary's study explores additional aspects of social responsibility, particularly environmental responsibility, which, according to his findings, can serve as a powerful tool for employee engagement. The author notes that a company's environmental consciousness helps shape its overall corporate culture and strengthens internal relationships among employees, positively affecting their loyalty and efficiency [17]. Similar conclusions are drawn in the research by Azmy and Sigalingging, who analyze the relationship between CSR, organizational culture, and job satisfaction. They highlight the importance of integrating social initiatives into corporate culture to enhance employee motivation and productivity [18].

Biryukova emphasizes that CSR not only fosters employees' social responsibility but also significantly boosts their engagement in corporate processes. She states that an active social stance by a company motivates employees to participate in new initiatives and projects, leading to increased team effectiveness [19].

The works of Shliakhetka and Fedko further contribute to the discussion by examining the connection between social inequality and corporate culture. They point out that companies successfully implementing CSR practices have a higher likelihood of retaining talented employees and significantly reducing staff turnover – an essential factor for long-term business development [20].

One of the key advantages of socially responsible companies is their ability to adapt and remain resilient in changing market conditions. Research by Eccles and Serafeim highlights that organizations integrating CSR into their strategy achieve higher financial stability and demonstrate long-term competitiveness. The authors identify three main levels of resilience: operational, strategic, and social, each playing a crucial role in maintaining competitive advantages [21].

Similarly, Ostuni explores corporate environmental responsibility, emphasizing its positive impact on long-term business stability and the

ability of companies to withstand global economic challenges [22]. Bieliienkova and Loktionova also underscore the importance of CSR in enhancing competitiveness within the construction industry, noting that integrating environmental and social initiatives contributes not only to the development of corporate culture but also to improving a company's market position in this sector [23].

Finally, Korniiienko's research on contemporary challenges of economic ethics in Ukraine highlights the critical role of CSR in ensuring the long-term stability of Ukrainian businesses. The author notes that a lack of social responsibility can lead to significant financial and reputational risks for companies operating in the Ukrainian market [24]. Kryuchkova, in turn, examines new approaches to employee motivation through non-traditional forms of compensation, stressing that corporate social responsibility is a vital element of this process as it encourages employees to be more actively engaged in work processes [25].

For a comprehensive understanding of the concept of CSR as a factor in the corporate culture of an organization, it is essential not only to study the core elements of CSR but also to focus on the mechanisms of its implementation. The CSR mechanism has been examined by various authors [26-28], who have focused on the managerial and strategic aspects of CSR. However, their research predominantly does not address the integration of CSR into corporate culture, particularly at the level of internal cultural mechanisms that would facilitate the adoption of CSR among employees. This indicates the need for further studies on the interaction between CSR and corporate culture to ensure their adaptability and sustainability.

Thus, the analysis of existing research shows that CSR not only contributes to improving the social climate within the organization but also has a significant impact on the financial stability, competitiveness, and overall resilience of the company in the face of modern economic challenges. The lack of research addressing the internal cultural mechanisms of CSR implementation highlights the importance of further scientific development in this area to achieve greater adaptability and sustainability of CSR in organizations.

Therefore, studying the CSR mechanism, including its cultural and organizational aspects, is a critical component for ensuring the effective integration of social responsibility in enterprises.

Unresolved components of a common problem. Despite the growing recognition of CSR as a key factor in shaping corporate culture, there are still unresolved issues in the development of a unified approach to forming a CSR mechanism. One of the main challenges is the lack of a standardized framework for integrating CSR into corporate governance across different industries and organizations. This results in inconsistent application and a fragmented understanding of how CSR can effectively support the sustainability and adaptability of corporate culture.

Another issue is the absence of clear guidelines for aligning CSR strategies with corporate values, especially in diverse organizational contexts. Many companies struggle to tailor CSR initiatives to their specific cultural, social, and environmental needs, which can hinder the long-term impact of these initiatives. Furthermore, there is a gap in understanding how to measure the effectiveness of CSR mechanisms in fostering employee engagement, enhancing corporate reputation, and ensuring competitiveness in a rapidly changing market environment.

The complexity of balancing short-term business goals with long-term CSR objectives remains an unresolved problem. Many organizations still face difficulties in making CSR a central part of their strategic planning while maintaining financial performance. This lack of alignment can lead to CSR initiatives being viewed as secondary or disconnected from the core mission of the company. Therefore, developing a cohesive and adaptable mechanism for CSR that can address these challenges is crucial for fostering a sustainable and socially responsible corporate culture.

The scope and objectives of the article. The purpose of this article is to develop a mechanism for corporate social responsibility as a factor in the formation of corporate culture that ensures its sustainability and adaptability. The article proposes approaches to integrating CSR into corporate governance, identifying key elements of the mechanism aimed at strengthening corporate values, enhancing employee engagement, and ensuring the long-term competitiveness of the company in a dynamic external environment.

Statement of the main material of the research. The process of integrating corporate social responsibility into corporate culture requires careful scientific justification, based on contemporary theories of management, organizational behavior, and social responsibility. For a

more detailed scientific rationale behind the CSR integration mechanism, the theory of organizational culture is used, which views culture as a system of shared values, norms, and practices that shape employee behavior [29]. According to this theory, CSR can become an integral part of an organization's "DNA" when the relevant values and practices are embedded into the daily operations of the company. This creates an environment where social responsibility is not only a strategic direction but also a foundational element of corporate culture.

Another important aspect is the stakeholder theory, which emphasizes the need to consider the interests of all stakeholders. Taking into account the needs and demands of various groups – from employees and customers to suppliers and local communities – enables the development of a comprehensive approach to integrating CSR within the company [30]. This approach ensures interaction between different levels of social responsibility and enhances the effectiveness of CSR integration into corporate culture, creating favorable conditions for business development and positive societal impact.

The mechanism of CSR is an essential component of modern business strategies, enabling organizations to ensure a balance between economic, social, and environmental interests. According to the definition provided by Grytsyna L.A., the mechanism for CSR formation is an open, dynamic structure regulated by objective laws, current legislation, and ensuring the alignment of the enterprise's interests with the needs of its stakeholders [26]. The author proposes a structural model consisting of six interrelated blocks that promote flexibility and continuous improvement in CSR. This model allows companies to respond timely to signals from both the external and internal environments, ensuring effective operation in the context of social responsibility. The mechanism includes stages of planning, implementation, control, and coordination of the company's social initiatives, as well as the continuous enhancement of CSR effectiveness.

Hetman O.O. and Kosogor K.O. [27] propose the construction of an effective CSR management system, which consists of five key stages: assessing the current state of the main areas of responsibility, integrating CSR into the overall management system, task implementation, developing a CSR management program, and preparing a non-financial report. They emphasize the importance of a strategic approach and

ongoing evaluation of CSR initiatives at all stages. In building this mechanism, they include elements that shape it, taking into account factors and motives for its implementation in practice. They examine two main forms of CSR – external and internal – as well as business social responsibility (BSR) concepts, the interaction environment, and the results in the form of key motives for implementing the mechanism.

When constructing the CSR formation mechanism, Mei Fei [28] focuses on studying the factors influencing CSR implementation. The author suggests a detailed examination of a list of possible CSR actions for an entity engaged in foreign economic activity, assessing the socio-economic effectiveness of these actions from the perspective of owners and managers. Furthermore, attention is given to factors determining the appropriateness for owners and managers to implement CSR actions, as well as factors ensuring the successful implementation of these actions. In this context, the volumes and structure of the enterprise's foreign economic activity are also significant.

Thus, each of the authors approaches the construction of the CSR mechanism from different perspectives, but all emphasize the importance of a strategic approach, flexibility, and dynamism, which allow enterprises to effectively adapt to the changing social and economic environment. It is crucial to develop an approach to understanding and implementing the mechanism of social responsibility, focusing on various aspects: the staged process, influencing factors, and structural organization.

Such a comprehensive approach will ensure that enterprises are better equipped to align their operations with the needs of stakeholders and the demands of both the external and internal environment, fostering a culture of social responsibility that contributes to sustainable business development.

Corporate social responsibility is an integral component of the strategic management of modern companies oriented towards sustainable development. The implementation of CSR begins with defining a mechanism that enables the organization and realization of its principles at all levels of the enterprise. This is not merely a conceptual framework but an integrated management system that encompasses strategy, tactics, and practical steps to achieve the company's social, environmental, and economic goals.

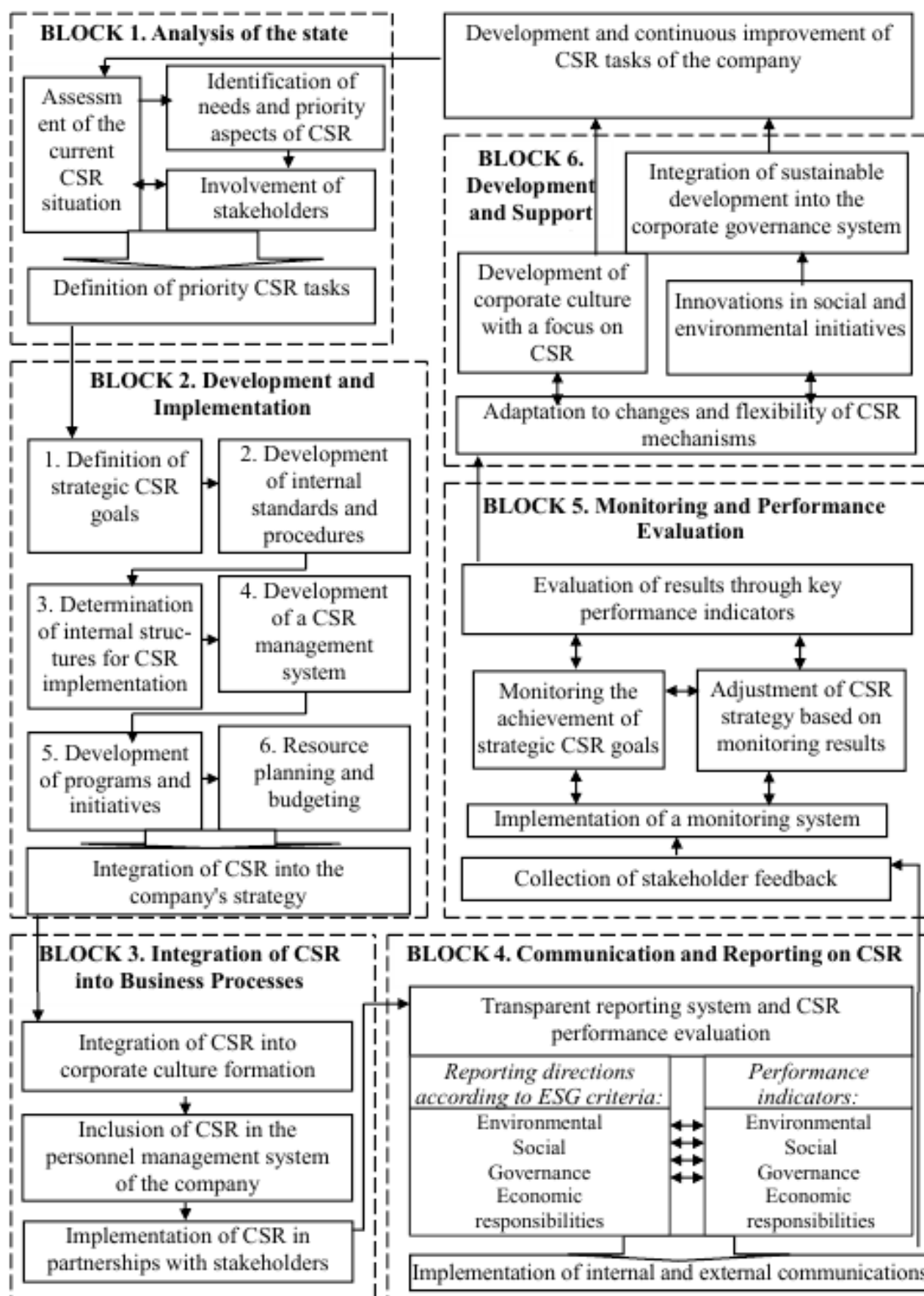


Fig. 1. Structure of the CSR Formation Mechanism

The process of CSR implementation involves several stages, with the initial and most crucial step being the understanding and definition of the operational mechanism of this system. The structured mechanism for CSR formation takes into account its integration into the corporate culture of the enterprise, ensuring that its principles are embedded within business operations and decision-making processes. This structured approach, as illustrated in Figure 1, establishes a systematic framework for embedding CSR values into the company's strategic and operational activities.

The CSR mechanism consists of several stages, each playing a crucial role in establishing and maintaining this process at all levels of enterprise activity.

1. Analysis of the Current State and Needs Assessment.

The formation of a CSR mechanism begins with a comprehensive analysis of existing practices and company needs. At this stage, it is essential to assess the extent to which CSR principles are integrated into the current business processes. This phase comprises four sub-blocks, each representing a vital step in determining the direction of further actions:

- **Evaluation of the Current Situation within the Company.** The first step involves assessing corporate culture, existing social programs, internal policies, and regulatory documents related to CSR. This includes analyzing how deeply and systematically CSR principles are embedded into business operations and evaluating employees' attitudes toward these practices.
- **Identification of CSR Needs and Priority Areas.** This involves determining which social, environmental, or economic aspects require additional attention and development within the company's activities. It includes studying the expectations and requirements of stakeholders (employees, customers, partners, and the community) regarding corporate social responsibility.
- **Stakeholder Engagement.** A crucial step is collecting information through surveys, interviews, and consultations with all stakeholder groups – ranging from employees to external stakeholders such as partners, clients, and non-governmental organizations. This helps assess the current needs and expectations of various groups and provides valuable data for defining CSR priorities.

- **Definition of Key Priorities.** After data collection, it is necessary to establish clear priorities for CSR implementation within the company. This includes aligning the needs of the company and stakeholders with available resources and capabilities and developing a strategy for the most critical CSR areas.

Thus, the results of the first stage serve as the foundation for subsequent steps in CSR formation, laying the groundwork for integrating CSR principles into corporate culture and company strategy.

2. Development and Implementation of the CSR Management System.

At this stage, a CSR management system is developed to ensure the effective implementation of initiatives and the achievement of the company's strategic goals. The primary task is to create a structured approach to integrating CSR principles into all business processes.

1) **Definition of CSR Strategic Goals.** The first step is to formulate clear goals and objectives for each CSR component (environmental, social, and economic). This allows the company to focus on specific achievements and measurable results.

2) **Development of Internal Standards and Procedures.** Establishing a set of internal standards, regulations, and procedures covering all aspects of CSR, such as environmental policies, fair supplier relations, and support for social initiatives and charitable programs.

3) **Formation of Internal Structures for CSR Implementation.** Developing an organizational structure to ensure the execution of CSR initiatives at all company levels. This may include creating specialized departments or committees responsible for integrating CSR into business processes.

4) **Development of the CSR Management System.** Creating a unified CSR management system that includes monitoring, evaluation, and reporting on the achievement of strategic goals. The system should ensure the consistency of all processes and initiatives and adapt to changing conditions.

5) **Development of CSR Programs and Initiatives.** Designing specific programs, social initiatives, and projects aligned with the company's goals and stakeholders' interests and integrating these initiatives into the company's daily operations.

6) **Resource Planning and Budgeting.** Developing a detailed budget for CSR initiatives, determining the necessary resources to

support programs, and planning the timeframe for achieving strategic objectives.

7) Integration of CSR into Corporate Strategy. Embedding CSR principles into the company's strategic plans and integrating them into business processes at all levels. This ensures alignment between corporate objectives and social initiatives.

By following these stages, the CSR mechanism becomes an integral part of the company's sustainable development, fostering long-term benefits for both the enterprise and its stakeholders.

3. Integration of Corporate Social Responsibility into Key Business Processes.

For corporate social responsibility (CSR) to function effectively, it is essential to integrate its principles into the core business processes of a company. This integration enhances long-term business sustainability and fosters a positive impact on society. The primary directions of CSR integration include:

1) Integration of CSR into Human Resource Management. Ensuring social responsibility within HR management involves the incorporation of social criteria in employee recruitment, training, and evaluation. Additionally, motivational programs should be designed to encourage participation in social and environmental initiatives. Establishing a corporate culture that promotes responsible attitudes toward society and the environment further supports CSR implementation in HR processes.

2) Embedding CSR into Corporate Culture. Creating an atmosphere of social responsibility is a crucial step in CSR implementation. This can be achieved through internal communication strategies that promote CSR values, employee training programs on sustainable development and social responsibility, and the adoption of practices that foster resource conservation and social justice.

3) CSR Integration into Stakeholder Partnership Processes. Effective CSR implementation necessitates active engagement with all stakeholders, including consumers, partners, investors, and local communities. This requires embedding social and environmental standards into corporate policies and agreements, forming partnerships with organizations that uphold sustainable development principles, and considering stakeholder expectations in CSR strategic planning. Additionally,

establishing effective feedback mechanisms through regular communication ensures transparency and mutual understanding among stakeholders.

Integrating CSR into these three key areas helps embed social responsibility as an inherent component of corporate activities, enhancing both reputation and operational efficiency.

4. Communication and Reporting Mechanisms for CSR.

To ensure the effective functioning of corporate social responsibility (CSR), it is necessary to establish a high-quality communication system and a transparent reporting framework. These elements contribute to building trust among employees, partners, investors, and society while facilitating the assessment of CSR initiative effectiveness.

1) Implementation of Internal and External Communication Mechanisms. Communication plays a critical role in disseminating CSR principles and engaging employees and partners in CSR initiatives:

- Internal communication involves regular updates to employees on CSR goals and achievements through corporate events, training sessions, newsletters, interactive platforms, and internal reports. Active internal communication enhances employee engagement and fosters a responsible corporate culture.

- External communication includes interactions with partners, clients, the public, and regulators to promote awareness of CSR activities. This can be achieved through press releases, participation in industry forums, social media, corporate reports, and collaborative initiatives with environmental and social organizations.

An effective communication system strengthens corporate reputation, attracts new partners, and expands the influence of CSR strategies.

2) Transparent Reporting System and CSR Performance Evaluation. To ensure transparency and accountability, an effective reporting mechanism should be implemented in accordance with Environmental, Social, and Governance (ESG) principles.

- a. Environmental responsibility. Evaluates efforts to minimize negative environmental impacts.

- b. Social responsibility. Encompasses initiatives aimed at supporting employees and society.

- c. Governance responsibility. Covers CSR management mechanisms, internal standards, and corporate policies.

d. Economic responsibility. Demonstrates CSR's impact on financial performance and business competitiveness.

Transparency in reporting is a critical factor in building trust. Reports should include:

- Objective data. Accurate performance indicators across all CSR domains.
- Comparative analysis. Trends and progress in achieving CSR goals over time.
- Accessibility. Clear and user-friendly formats such as infographics, interactive platforms, and public access reports.
- Stakeholder engagement. Involvement of independent experts and feedback from partners and the community.

An effective reporting system enables companies to not only showcase CSR achievements but also receive valuable feedback from society and stakeholders, thereby driving continuous improvement in CSR initiatives.

5. Monitoring and Evaluation of CSR Mechanism Effectiveness.

For corporate social responsibility (CSR) mechanisms to be truly effective, continuous monitoring of their implementation is essential, enabling timely adjustments to strategies and practices based on collected data. This approach allows for the identification of deviations from established objectives and the refinement of activities to maximize impact.

Monitoring and evaluation of CSR effectiveness encompass five key dimensions, each contributing to a comprehensive assessment of CSR strategy implementation:

1) Monitoring the Achievement of Strategic CSR Goals. The primary objective of this dimension is to track progress toward the key goals defined during CSR strategy development. This includes regular data collection and analysis on task fulfillment, such as reductions in carbon emissions, implementation of social initiatives, and increased employee engagement. Continuous evaluation of performance indicators and the implementation of corrective measures ensure sustained progress in CSR development.

2) Implementation of a Monitoring System. An integrated monitoring system must be established to track all aspects of CSR implementation in real time. This system should leverage information

technologies for data collection, processing, and analysis related to CSR objectives. A crucial element of this system is its ability to facilitate rapid responses to external environmental changes and internal challenges that arise during the execution of CSR initiatives.

3) Collection of Stakeholder Feedback. To effectively assess CSR strategy execution, it is essential to organize regular feedback collection from key stakeholders, including employees, suppliers, partners, and customers. This process enables the evaluation of CSR initiatives' impact on various stakeholder groups and their perceptions of these initiatives. Stakeholder feedback provides insights into weaknesses in CSR program implementation and helps refine them for greater effectiveness.

4) Adjusting CSR Strategies Based on Monitoring Results. Ongoing monitoring allows for CSR strategy adjustments in response to external environmental changes or internal corporate processes. If certain initiatives fail to deliver expected results, re-evaluation and prioritization adjustments may be necessary. This flexibility ensures that the company remains adaptable and aligned with evolving corporate social responsibility standards.

5) Evaluation of Results Through Key Performance Indicators (KPIs). CSR performance monitoring also relies on predefined KPIs that encompass multiple dimensions: environmental, social, economic, and governance indicators. These metrics enable companies to assess not only the effectiveness of individual CSR initiatives but also their alignment with strategic goals and priorities. Continuous tracking of these indicators allows organizations to precisely measure progress and the overall impact of their corporate social responsibility efforts.

Through systematic monitoring and evaluation, companies can refine their existing strategies and initiatives while adapting to evolving conditions. This approach ensures corporate stability and the achievement of high-performance CSR outcomes.

6. Development and Support of CSR Sustainability.

This stage represents the logical conclusion of the previous blocks of the CSR mechanism and is focused on continuous improvement, development, and adaptation of corporate social responsibility (CSR) to new demands and conditions. As a result, CSR mechanisms become more sustainable and responsive to changes, ensuring the long-term competitiveness of the company.

1) Innovations in Social and Environmental Initiatives. Successful integration of CSR into corporate culture requires the continuous development and updating of approaches in social and environmental initiatives. To ensure the company's sustainable development, it is essential to implement innovative solutions that reduce environmental impact and improve working conditions. These solutions may include new ecological practices, the use of renewable energy sources, energy-efficient technologies, as well as the development of social programs for employees and local communities. An important aspect is the active support of innovations in waste management, development of ecological initiatives, and the launch of programs based on sustainable business models.

2) Support for Corporate Culture with a Focus on CSR. Corporate culture is a critical foundation for the development and implementation of CSR. The continuous improvement of corporate culture, taking into account social and environmental principles, allows for the effective integration of CSR into all company processes. Involving employees in social initiatives, creating conditions for the development of internal volunteer support programs, ecological initiatives, and training is essential for embedding CSR principles into corporate culture. Continuous development and strengthening of corporate culture help the company preserve its principles of social responsibility and integrate them into daily activities.

3) Adaptation to Changes and Flexibility of CSR Mechanisms. Constant changes in the external environment require the company to exhibit flexibility in its CSR mechanisms. This includes quick responses to changes in legislation, economic conditions, and new social and environmental challenges. CSR mechanisms must be able to adapt to new societal demands and environmental standards, ensuring effective management of social and environmental initiatives. Adapting the CSR strategy, modifying approaches towards employees or communities, and launching new initiatives enable the company to not only maintain the effectiveness of CSR but also remain competitive in the market.

4) Integration of Sustainable Development into Corporate Governance Systems. To achieve CSR sustainability, it is essential to integrate the principles of sustainable development into all aspects of corporate governance. This includes management decisions, sustainable development strategies at the leadership level, and the integration of

sustainability principles into strategic planning, budgeting, and stakeholder engagement.

Implementing sustainable development in corporate governance ensures the efficient use of resources and the realization of social and environmental responsibility strategies. Responsibility for implementing CSR should be integrated into all aspects of the company's management processes, helping to achieve high effectiveness and CSR sustainability in the long term.

To ensure the effective implementation of the corporate social responsibility mechanism in the corporate culture of the enterprise, it is necessary to consider not only the individual stages of the mechanism but also to ensure its integration into all aspects of the company's activities.

A key element of this process is the formation of a corporate culture that is conducive to sustainable development, ethical leadership, and increasing employee trust and engagement. It is through the implementation of CSR principles in corporate culture that the company can achieve sustainable development and establish its reputation as an ethical and socially responsible organization.

One of the main steps is the integration of CSR into the strategic management of the enterprise. To do this, it is necessary to define CSR strategic goals that will contribute to the development of ethical leadership at all levels of the organization.

These goals should be aimed at achieving results in the social, economic, and environmental spheres, with particular attention paid to economic ethics. Specifically, ethical principles should guide interactions with suppliers, partners, and customers, fostering trust, ensuring mutual benefits, and enhancing the company's reputation in the market.

To effectively integrate CSR into the corporate culture (CC) of an enterprise, a comprehensive approach must be applied, which includes strategic, organizational, and practical measures.

The integration of CSR into CC involves not only the establishment of policies and procedures but also the formation of new values and behavioral norms that will encourage active employee participation and ensure the ethical and socially responsible activities of the company. Important aspects of this process are outlined in table 1.

Table 1

**Integration of Corporate Social Responsibility
into Corporate Culture**

Aspect	Description	Actions
1	2	3
Development of CSR Values in Corporate Culture	It is important to integrate Corporate Social Responsibility (CSR) principles into the core of a company's corporate culture. This can be achieved by formulating ethical standards and social guidelines that become part of the corporate identity. CSR should be reflected in the company's mission and vision, allowing employees to feel a connection between their personal beliefs and the company's goals	Creation of corporate standards that include ethical principles and social guidelines, such as developing environmental and social initiatives as part of the company's mission. Conducting training for employees on the importance of ethics and social responsibility at work
Considering Social Responsibility in Corporate Policy and Strategic Priorities	CSR integration should be part of the company's strategic management. This enables the company to meet stakeholders' expectations and gain competitive advantages in the long run. CSR must be part of the policy, including environmental, social, and ethical aspects in assessing the company's activities	Formulating a company strategy focused on sustainable development and considering social and environmental factors. Implementing policies to reduce environmental impact, supporting social initiatives, and adapting strategy to meet new societal and market demands
Role of Leaders in Shaping CSR Culture	Leaders must lead by example in implementing CSR principles. They should actively demonstrate ethical leadership, build trust among employees, and encourage staff involvement in CSR initiatives. Leadership is critical in developing a responsible corporate culture, as leaders set the direction and determine behavior standards within the company	Company leaders actively promote CSR through their behavior: they organize initiatives, host environmental responsibility events, and motivate employees to participate in social projects. Leaders take the initiative to fundraise for charitable causes or lead social change initiatives
Ethics in Management and Corporate Reputation	Building a corporate reputation based on ethical management is the foundation for creating a sustainable and socially responsible image. Companies adhering to ethical standards earn trust from employees, customers, and external stakeholders. A company's reputation built on ethical principles is a significant competitive advantage in the globalized market	Assessing the company's reputation through feedback from clients and partners. Implementing internal ethical standards and codes of conduct, which serve as the basis for evaluating employee performance and their interactions with clients. Maintaining constant attention to transparency in all business processes

Continuation of the table 1

1	2	3
Integrating CSR in Human Resource Management Processes	CSR should be integrated into all key human resource management processes. This includes recruitment, training, performance evaluation, and motivation. All these processes should align with the company's social values and CSR principles. It also includes creating policies for equal opportunities for all employees and encouraging social initiatives	Incorporating CSR criteria into the recruitment process to select candidates who share the company's values. Conducting training programs that increase employee awareness of social responsibility. Evaluating employee performance based on their contribution to social projects and participation in CSR initiatives
Motivational Programs for Engaging in CSR Initiatives	Creating a motivational system that supports employee involvement in CSR initiatives is an important tool. This can include both material and non-material rewards that encourage employees to participate in charitable, environmental, and other social projects	Implementing a bonus system for employees actively involved in corporate social initiatives. For example, rewarding participation in volunteer programs or environmental projects through bonuses, promotions, or other incentives
Developing a Reward and Recognition System	Developing a system that rewards active participation in CSR initiatives is a key part of corporate culture. This includes rewarding not only professional achievements but also active participation in the company's social programs	Introducing a reward program that includes bonuses for participation in social projects, volunteer initiatives, and environmental activities. Public recognition of employee achievements at corporate events or internal newsletters
Communication of CSR Principles Among Employees	Effective communication is essential for the successful implementation of CSR principles. The company must ensure two-way communication between management and staff through regular meetings, training, and informational platforms where employees can share their ideas and participate in CSR discussions	Holding regular internal events where employees can discuss the company's social initiatives. Using online platforms to communicate about CSR, collecting feedback through surveys or forums
Increasing Awareness Among Employees About CSR	Educational programs to increase awareness about the importance of CSR should be part of the company's training programs. This will help employees better understand the significance of their contribution to social initiatives and foster team cohesion	Organizing training sessions, seminars, and educational campaigns to raise awareness about environmental standards, human rights, social issues, and ways to address them within the company

End of the table 1

1	2	3
Integrating Social Initiatives into Business Processes	It is important that the company's social initiatives are integrated into its business processes. This allows the company not only to fulfill its social duties but also to find new development opportunities through corporate responsibility	Incorporating environmental standards and social projects into the company's daily activities. For example, developing and implementing an energy efficiency program at manufacturing facilities
Developing Cultural Inclusivity and Diversity	Implementing diversity and inclusivity principles in the company helps create a more tolerant and diverse work environment. It also helps attract talent from various social groups, making the company more competitive	Organizing training on inclusivity and combating discrimination. Creating corporate policies that support equal opportunities for all employees, regardless of their background, gender, or age
Ongoing Monitoring and Evaluation of CSR Results	Monitoring results is necessary to adjust CSR strategies. This helps assess the effectiveness of social initiatives and respond promptly to changes in society or employee needs	Creating an evaluation system for CSR programs through regular surveys, analyzing the results of volunteer and charity projects. Using feedback to improve processes

Thanks to this integrated approach, which covers all aspects of corporate activity, the company can create and maintain a culture that supports sustainable development, ensures ethical leadership, and fosters the growth of trust and employee engagement. **Conclusion.** As a result of this integration process, a structural model of the CSR formation mechanism has been developed. This model consists of six interrelated blocks, each addressing critical aspects of CSR implementation. These blocks ensure the sustainability and adaptability of CSR principles within the corporate culture, making them a driving force for long-term growth, reputation enhancement, and organizational resilience. By following this structured approach, companies can not only meet social and environmental responsibilities but also create a culture that thrives on these values, driving continuous innovation and organizational success.

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КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ ЯК ФАКТОР ФОРМУВАННЯ КОРПОРАТИВНОЇ КУЛЬТУРИ: МЕХАНІЗМ ЗАБЕЗПЕЧЕННЯ СТАЛОСТІ ТА АДАПТИВНОСТІ

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Анотація. Стаття присвячена дослідженню корпоративної соціальної відповідальності (КСВ) як важливого чинника формування корпоративної культури підприємства, що сприяє стійкості та адаптивності компаній в умовах сучасних економічних, соціальних й екологічних викликів. У роботі підкреслено актуальність КСВ у контексті глобалізації та зростаючих вимог зацікавлених сторін, серед яких споживачі, інвестори та співробітники. Дослідження пропонує підходи до інтеграції КСВ в управління компанією, визначаючи ключові елементи механізму, спрямовані на зміцнення корпоративних цінностей, підвищення залученості працівників та забезпечення довгострокової конкурентоспроможності компанії в динамічному зовнішньому середовищі.

Запропоновано механізм інтеграції КСВ у корпоративну культуру, який складається з шести взаємопов'язаних етапів: аналіз поточного стану, розробка та впровадження системи управління КСВ, інтеграція в ключові бізнес-процеси, комунікація та звітність, моніторинг і оцінка ефективності, а також забезпечення стійкості КСВ. На основі процесу інтеграції була розроблена структурна модель механізму формування КСВ, що складається з шести взаємопов'язаних блоків, кожен з яких охоплює критичні аспекти впровадження КСВ. Розроблений підхід до розуміння і впровадження механізму КСВ включає поетапний процес, фактори впливу та структурну організацію.

Важливим аспектом є інтеграція КСВ в управління людськими ресурсами, корпоративну культуру та взаємодію із зацікавленими сторонами. Підкреслюється значення прозорої звітності і комунікації для зміцнення довіри та підвищення ефективності КСВ. Також акцентується необхідність постійного моніторингу та адаптації стратегій КСВ до змін зовнішнього середовища. Інтеграція КСВ у корпоративну культуру сприяє сталому розвитку підприємства, підвищенню його репутації та конкурентоспроможності. Запропонована модель механізму КСВ дозволяє компаніям ефективно адаптуватися до змінюваних умов, забезпечуючи баланс економічних, соціальних та екологічних інтересів.

Ключові слова: корпоративна соціальна відповідальність, корпоративна культура, сталий розвиток, механізм КСВ, інтеграція КСВ, зацікавлені сторони, звітність, моніторинг.



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