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**CORPORATE SOCIAL RESPONSIBILITY DURING WAR**

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**КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ ПІД ЧАС ВІЙНИ**

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*With the beginning of the full-scale invasion of Russia on the territory of Ukraine, people united in a common goal to help their country stand up to the aggressor and demand the same from businesses. The war in Ukraine became a test for many companies from the point of view of implementing the principles of corporate social responsibility, which they had previously declared. This article is devoted to the issue of corporate social responsibility in the context of Russian military aggression in Ukraine.*

**Key words:** *company, corporate social responsibility, martial law, Russian aggression, War in Ukraine.*

*З початком повномасштабного вторгнення Росії на територію України люди об'єдналися у спільній меті допомогти своїй країні протистояти агресору та вимагають того ж від бізнесу. Війна в Україні стала випробуванням для багатьох компаній з точки зору реалізації раніше задекларованих ними принципів корпоративної соціальної відповідальності. Дана стаття присвячена питанню корпоративної соціальної відповідальності в контексті російської військової агресії в Україні.*

**Ключові слова:** *компанія, корпоративна соціальна відповідальність, воєнний стан, російська агресія, війна в Україні.*

Corporate social responsibility is a multifaceted concept that includes the business understanding of determining the voluntary obligations that the company undertakes to improve the quality of work and life not only of its employees, but also of society and the surrounding environment. Under normal business conditions, a socially responsible position helps enterprises improve their business reputation, form a positive image, establish balanced and harmonious relations with the state and society, and earn profits from their activities. But military actions significantly change the understanding of social responsibility of business, supplementing this concept with new aspects and changing the approach to already formed ones.

The research of corporate social responsibility issue during war is devoted to a considerable amount of works, in particular: Bezvukh S.V. [2], Zhaldak G.P. [2], Myskiv G.V., Pasinovych I.I. [6], Sherhina L.A. [11], Tymokhova G.B., Yevtushenko G.V. [5].

The works by these authors highlight the general aspects of social responsibility in conflict times. In spite of a considerable number of publications this topic is very relevant today as war is not over and needs further research.

The purpose of the article is to investigate the features of corporate social responsibility during war.

With the full-scale military aggression against Ukraine in 2022, a significant part of business processes was temporarily transformed or changed, which caused the modification of certain areas of CSR.

According to the Factum Group Ukraine study “Social responsibility of business in wartime” [9], 7 out of 10 respondents (67%) mention help from Ukrainian companies / businesses operating in Ukraine. Aid from Ukrainian companies working in the field of telecommunications and mobile communication remains the most noticeable (46%). There is also significant help from enterprises specializing in: food production (38%), logistics and delivery (34%), banking / finance (32%), IT sector companies (28%). At the moment, it is important for consumers that the company / brand mainly supports the Armed Forces of Ukraine and its defenders in military operations in Ukraine – (39%), and then – its employees (18%).

In peacetime, the social responsibility of business was perceived as a set of certain measures, among which one can distinguish: charitable projects; charitable marketing; corporate social marketing; volunteer work in the interests of society; corporate philanthropy; socio-ethical approaches to business.

In the conditions of war, almost all enterprises experience significant losses: human losses – in connection with conscription; financial – in conditions of reduced production and sale of products; material – if military operations take place on the territory of the enterprise.

In the conditions of hostilities, companies, first of all, are faced with a choice: to stop their activities or withdraw them from the conflict zone; stay in the conflict zone and conduct business as usual.

The primary manifestations of CSR adaptation to the war were the resolution of

security issues: some employees needed relocation or shelter due to the loss of their place of residence; individual companies undertook to provide shelters; a certain proportion of companies provided food and basic necessities to the people under occupation. Currently, the main focus is to support the economy and the army. Most socially responsible enterprises prefer charitable projects aimed at supporting the victims, helping the armed forces, and restoring destroyed objects. We should also mention the development of internal CSR, companies continue to take care of personnel, from the point of view of maintaining normal working conditions and providing psychological support.

It is also worth noting that CSR in the conditions of war acquired a new meaning not only for society, but also for the employees of the organization itself. The company's open pro-Ukrainian position, its involvement in the recovery of the country's economy gives all employees confidence in their company and a sense of stability. Many companies have created charitable foundations to help employees and their families who have been affected by war or have been forced to leave the country but continue to work remotely. Large-scale and important social initiatives involving the company's employees give them a sense of involvement in a significant contribution to the approaching victory.

Therefore, the war period set new priorities and to some extent expanded the concept of CSR for Ukrainian enterprises. Thus, according to the results of the study by Gradus Research Company "Attitudes of Ukrainian Business", which was conducted for the Kyiv International Economic Forum in 2022, it became a priority for domestic companies in 2022 to keep the remuneration of employees at the maximum level and to keep the team in full (50% and 49% of respondents, respectively) and only the next indicator is the preservation of sales markets (46%) [7], [10].

Comparing with the pre-war works of Ukrainian scientists [8], in which CSR is at the stage of formation, today it can be said that this function is at the stage of active development and implementation.

Taking into account the experience of companies in Ukraine after the full-scale

invasion, a CSR model was formed, which consists of the following components:

1) business continuity (preparation of companies for crisis situations, which includes issues concerning company employees, business processes and company resources);

2) people's safety (the company's concern for the physical and psychological safety of its employees and their families, including investing in relocation, preparing shelters and bomb shelters, as well as providing psychological support);

3) assistance to the army (support with finances and other resources, including patronage of individual brigades);

4) partnership (partnerships started by companies in Ukraine with national and local authorities, for which they worked pro bono, paying taxes in advance, partnerships with competitors in the implementation of important initiatives);

5) local communities (support of humanitarian projects, cooperation with foundations and charitable organizations, support of internally displaced persons).

The model of social responsibility suggested by the Center for the Development of CSR during the war formed the basis of the CSR Index launched in Ukraine.

The model of social responsibility suggested by the Center for the Development of CSR during the war formed the basis of the CSR Index launched in Ukraine [1].

The social activities of companies should be structured in such a way that it contributes to the operational participation of the company in solving problems and improving the life of the local population or community in the region where the organization is located. Also, such activity will be more voluminous and large-scale if it is supported at the state level, and in many ways this can generally ease the fate of the state, eliminating the need for its involvement in solving problems of a local nature.

According to scientists [4], there is a potentially high social capital in Ukraine, which is called “dormant social capital”, which, under the influence of various events, is transformed into “wartime social capital”.

Taking into account the above, the company’s CSR in times of conflict is aimed at: adjusting corporate governance; ensuring a favorable environment for employees;

prevention of violation of human rights; carrying out social investments; support of persons affected by the conflict [1; 12; 11].

Thus, business should realize its significant role in solving social problems, especially in a conflict period. It is quite difficult for companies to adhere to the principles of social responsibility in conflict situations, as they are subjected to physical, psychological and financial pressure from conflicting parties, business conditions become more difficult, and their financial condition deteriorates. Their activities face physical, legal, reputational, strategic, operational, financial, ethical and moral risks. However, in the case of continuing to do business in a conflict zone, companies should not forget that they are one of the subjects of society and help it according to their capabilities.

The development and adaptation of CSR of responsible companies in Ukraine today in accordance with the realities of war is not only a guarantee of the existence of the company or the retention of employees, but also plays an important role in economic and social aspects. Focusing on society rather than profit, active CSR activities, innovation and digitalization, and two-way transparent communication about their activities and support, providing financial and ethical support to employees, developing a code of ethics to solve future ethical problems have allowed many companies to survive during hostilities.

Corporate social responsibility is no longer an option, the prerogative of big businesses, and not a way to improve reputation. This is an integral part of the company that wants to continue working in Ukraine.

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## **НАПРЯМИ ОПТИМІЗАЦІЇ ПОДАТКОВОГО НАВАНТАЖЕННЯ В УКРАЇНІ**

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## **OPTIMIZATION DIRECTIONS OF THE TAX BURDEN IN UKRAINE**

Trunko Karyna

*У статті розглядаються можливості мінімізації обсягів сплачуваних податків шляхом законних та незаконних способів. Висвітлено ряд завдань, які покликані вирішуватися в процесі оптимізації. Визначено наслідки застосування незаконних методів податкової оптимізації. Виявлено складності використання механізму податкового планування. Розкрито напрями податкового планування, які можуть використовуватися платниками податків. Сформовано напрями щодо оптимізації рівня податкового навантаження.*

**Ключові слова:** *податок, оптимізація, держава, податкові надходження, економіка, податкове планування, рівень податкового навантаження*



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