

I. Yashchyshyna¹, Dr. Sc. (Econ.), Prof.,
 orcid.org/0000-0002-9107-7980,
 O. Svider¹, Cand. Sc. (Econ.),
 orcid.org/0000-0001-6330-857X,
 O. Kushnir¹, Cand. Sc. (Econ.), Assoc. Prof.,
 orcid.org/0000-0003-2679-2782,
 M. Konovalova², Cand. Sc. (P.A.), Assoc. Prof.,
 orcid.org/0000-0003-2077-8023

1 – Kamianets-Podilskyi National Ivan Ohienko University,
 Kamianets-Podilskyi, Ukraine, e-mail: varinaeco@kpnu.edu.ua
 2 – National Pedagogical Dragomanov University, Kyiv,
 Ukraine, e-mail: konovalova.marta@gmail.com

CORPORATE SOCIAL RESPONSIBILITY OF THE ENTERPRISE: SHORTCOMINGS AND SOCIAL EFFECTS FOR UKRAINIAN SOCIETY

Purpose. To reveal the theoretical and applied background of social impacts of mining enterprises' corporate social responsibility (CSR) on society's and local communities' sustainable development, especially actualized in the conditions of decentralization. To consider recommendations for government stimulus of different levels for CSR in mining companies.

Methodology. The content analysis of non-financial reports of mining enterprises was used to determine social effects.

Findings. The features of the components of sustainable development in the mining industry are revealed. The dynamics and structure of the CSR expenditure, its social effects and shortcomings in influencing the local communities' sustainable development are analyzed through non-financial reports of the socially responsible enterprises in the mining industry. The directions of state policy implementation on CSR at enterprises are determined.

Originality. The peculiarities of the mining enterprise's influence on sustainable development by its economic, environmental and social components are investigated. The practice of CSR implementation in the mining industry on the example of SRH company is analyzed. The dynamics and structure of the company's CSR expenditures, social effects, and impacts on the sustainable development of local communities, deficiencies and constraints on the cooperation of enterprises and communities for joint sustainable development are determined. Measures have been proposed to improve the CSR management of mining enterprises.

Practical value. The results of the study can be used at the macro level by government bodies in regulating and promoting CSR in the country, at the level of local communities – in formulating a strategy for their sustainable development, as well as at the micro-level – CSR management at mining enterprises.

Keywords: *corporate social responsibility, mining enterprises, sustainable development, social impacts*

Introduction. Mining companies have a number of features regarding their impact on sustainable development. Enterprise viability significantly depends on mineral resources, and thus the enterprise affects the environment and the living conditions of local communities. Therefore, there is a need to ensure the territory restoration, water resources, air, and soil, as well as positive social impacts on the local communities' development. Otherwise, there are inevitable conflicts between mining companies and local communities. Corporate social responsibility is at confrontation counteracting aimed, including sustainable development.

The CSR topic is widely discussed by both scholars and authorities. Non-financial reports have become a trend in international corporations and have demonstrated a high CSR level in the domestic business environment. Both consumers and investors are increasingly pushing for more ethical and sustainable mining practices by media and researchers, leading many companies in the sector to reconsider the value of creating impactful corporate social responsibility (CSR) programs. Corporate Social Responsibility is supposed to benefit corporations but as well to foster the well-being of individuals, communities, and society. The degree of CSR development shows the level of social partnerships between companies, government, and civil society.

Corporate social responsibility is a key principle on the way to sustainable development defined. This is an opportunity for businesses to participate in a global sustainable development strategy, combining environmental responsibility and social effects with their own economic benefits.

Literature review. CSR papers can be divided into several vectors: CSR philosophy and sustainable development; CSR development and management strategies in the enterprise, non-financial reporting of companies; economic benefits confirmation of CSR; the interaction between government and business for sustainable development; criticism of CSR.

Researchers associate CSR with the sustainable development of society. Lebedev determines corporate social responsibility as an active social position of a business entity aimed at sustainable development, at a basic execution of normative legal acts, standards and social partnership agreements as well as willingly accepted additional obligations with the satisfaction of economic and social needs internal and external stakeholders and society [1, 2].

The sustainable development is a combination of economic, social and environmental conditions, which provides a transition to this mode of nature and society interaction.

In general, sustainable development is closely intertwined with the three components described above. The difficulties of defining the clear economic, environmental and social units come up due to the triple basis. Consequently, fair distribution of resources lies at the intersection of social and environmental components of sustainable development; creation of ecological manufacturing is at the crossing of economic and environmental components, creating social justice is impossible without economic stability.

Sustainable development is based on the concept of the contribution into the improvement of society's life through any decision or project. Future generations should have the same or better quality of life that a present generation has.

Corporate social responsibility as the factor of sustainable development of society is a specific advantage for business, state, and society.

According to the Global Entrepreneurs Council's study, there are established such benefits of socially responsible activities for business organizations as:

- expanding employee support for management activities;
- improving moral environment inside the organization;
- approving the activities of the organization by public sector stakeholders;
- reducing risks and costs, which were spent on achieving the prerequisites for economic security;
- improving the company's image;

- increasing the business's self-control measure and decreasing state regulation; the public authorities' confidence that the business complies with modern formal and informal norms [3].

The benefits of CSR for society were generalized by Paulina Książak:

- improving the goods and services quality;
- improving the community life quality by introducing the new technologies, improvement of infrastructure in the region;
- social activity of the community – co-working of communities and businesses to improve their own living conditions;
- better working conditions (social protection, labor safety);
- the economic development of the region;
- education in the region – training and seminars, conducted by companies not only for the staff but also for future specialists (schoolchildren, students);
- improvement of ecology – monitoring reduction of harmful emissions, the transition to renewable energy sources [4].

It is easy to determine the main benefits of state and private enterprises' CSR for the state.

First, it is business involvement in state social policy, it is the involvement of enterprises' finances for solving social problems in the country, and it is stabilization of expenses from the state budget to the social needs. It is the social security of workers and local communities, as well as environmental sustainability in the region.

When declaring their activities, socially responsible enterprises pay attention to employment growth in the region, gender equality, and decline in environmental pollution due to their own activities, use of alternative energy sources, and so on. Studies, assessing the link between national economic dynamics and social transformations on a national and global scale are of special interest [5, 6].

Issues of state motivational influence on the development of CSR are considered in the research work "Conceptual Foundations of the corporate social responsibility in Ukraine" [7]. There are loyal and hard measures of CSR state policy.

According to the CSR loyal methods, it is worth noting the promotion of CSR in the media, seminars, and workshops, engagement of stakeholders, participation in development and implementation of industrial and corporate codes of conduct, implementation of the social and eco-labels mechanism.

Hard, yet the most effective motivation tools are:

- using tax and investment tools for creating favorable conditions in which socially responsible companies are rewarded through tax privileges, preferences, subsidies;
- special CSR legislation.

An example of CSR government regulation is France legislation, where, since February 21, 2017, the law on corporate social responsibility has been in force. It covers about 150–200 largest companies operating in France, with at least 5 000 employees (within a company itself and in its direct or indirect subsidiaries). Under the new law, a parent company establishes and effectively implements a CSR plan for the activities of the company and all its subsidiaries. The plan includes measures to identify risks and prevent serious violations of human rights and fundamental freedoms, human health and environmental safety because of the activities of the company itself.

Corporations are required to create special annual plans for which liability will be spelled out, and to control the actions of the parent and subsidiaries, as well as the financial relations of contractors and suppliers in accordance with these documents. Under the law of France, a company that has not developed such a plan will be fined up to € 10 million [7].

Lebedev negatively evaluates the direct state intervention in the CSR strategies implementation [2]. The researcher believes that "if you take a direction on "CSR Nationalization", then it will not be an "active" social position and not willingly accept-

ed additional obligations by business, but the fulfillment of the requirements by legal acts. CSR stimulation with tax privileges is not corporate responsibility, but a way of reducing its business taxation. The state, of course, should stimulate the development of CSR, yet not by direct pressure or "pay for social consciousness" in the form of tax privileges, but creating appropriate rules of the game, when being socially irresponsible will be "economically unprofitable and morally unacceptable".

We fully agree with P. Kalyta that the state should operate the formula – "The more perfect a company is, the more comfortable it is for the company in the state". This can be implemented through the competition of public and private companies in terms of market economy achieved [8]. The following was widely discussed in the Ukrainian pre-election race: to oblige public companies to implement a socially responsible strategy for personnel, consumers, environment, and so on, in particular, to publish non-financial performance indicators. Such steps should stimulate private companies to be socially responsible. At the same time, it is not necessary to bear large expenses in terms of a crisis and a shortage of budget. An award guaranteed system (testimony of respect) should be established: at the lower levels – letters, then – medals, orders, at the very top – the winner of the rewards for perfection. For such enterprises, state control and state supervision can be as testimony trust facilitated. In addition, the tax incentive mechanism can be replaced by a tender (especially under the current mechanism of the "social order") – the inclusion of companies with the CSR model in the selection of enterprises for the execution of state orders.

State regulation of CSR is the necessary condition for the business responsible functioning. In addition to hard measures that require costs (barter conditions) or lack of budget (tax privileges), or laborious legislative and supervisory work (regulation at the legislative level), the authorities can pursue loyal policy and create such a business environment, where it is convenient for socially responsible enterprises to function. It is important, from the state's point of view, to ensure measures to control CSR, to ensure the proper performance of companies' social functions. In our opinion, the most relevant loyal method is the value development in the country, the business popularization (of various sizes and forms) as the basic factor not only of the state economic strengthening, but also of social well-being. The socially-oriented organizational culture of enterprises should be proposed and a clear perception of values such as honesty, justice, continuity, and a sustainable business environment should be created.

In the context of decentralization, the cooperation of local self-government bodies with business becomes important. According to Article 27 of the Law of Ukraine on "On Local Self-Government in Ukraine", the powers of local self-government bodies include "...contracting involvement of enterprises, institutions and organizations in participating in the integrated socio-economic development of villages, towns, cities, coordination of this work in the relevant territory" [9].

Since 2015, with the adoption of the Law on Voluntary Association of Territorial Communities, another entity of the CSR management process of enterprises has emerged in Ukraine, especially in relation to the activities in the area where enterprises operate – the united territorial community (UTC). However, the Law does not define how UTC can affect the businesses' activities located in its territory. In fact, UTC remains as an object, not as a subject of CSR planning and CSR implementation within enterprises [10].

At the same time, the enterprise seriously affects the economic, environmental and social aspects of the lives of people living nearby. CSR activities targeted at local communities can have a significant impact on the level and quality of life of the local community.

Despite the benefits of CSR for business, the state and society, there are researchers who are skeptical about the concept of CSR. Ksiezhak P. studied corporate litigation criticism [4].

Based on this article, we have systematized the main theses of CSR shortcomings:

1. Corporate social responsibility is the company's PR technology. Attractive non-financial reports only enhance the company image and create conditions for continued smooth operation.

2. The main CSR purpose is to increase profits. Socially "disguised" activities (such as switching to alternative energy or recycling or saving water) are actually planned activities for financial gain.

3. CSR is a tool for influencing the community, technology for legitimizing the activity of the enterprise. Management of a company, which adheres to the CSR principle, concentrates power in the territorial community and can single-handedly decide on the community's future functioning. Organizations often "buy" good community attitudes by participating in charitable events rather than solving specific social problems.

According to U. Golashevskaya-Kachan, CSR gives power to corporations in the region. Such power can be by corporations used to address unethical or illegal issues [11].

The main approaches to criticizing the CSR concept prove, that in today's competitive environment, a socially responsible business has better prospects for increasing revenue and long-term viability. The basis for environmental conservation measures (the most common ones are: the use of energy-saving technologies and alternative energy sources) are aimed to optimize production costs, and only then to have an environmental effect on society. The social impact of CSR remains undetected, to which opponents of the concept of CSR draw attention.

The applied investigations of mining enterprises' CSR remain limited. However, the authors of the publications note the importance of studying the impact of CSR activities on the development of local communities, as well as give specific recommendations for the implementation of CSR activities in the mining industry [12–14].

Methods. The content analysis of non-financial reports of mining enterprises for 2009–2019 was used to determine the real social impacts of CSR activities in general and its impact on local communities in particular.

Non-financial reporting is a fundamental mechanism of corporate social responsibility and a common practice of Western companies, especially among heavy industry enterprises. According to V. Bazylevych, the largest number of socially responsible companies in post-socialist countries is in the industrial sector; however, the development of CSR in the oil and gas sectors is of a low level [15].

Results. 1/3 of all Ukrainian production funds and 18.5 % of the industrial workforce are concentrated in the mining sector. The activity of such an industry brings 25 % of the GDP of the state, which as of 2018 amounted to 1.138 billion UAH. [16]. And explored mineral deposits are estimated by Ukrainian specialists at 7.5 trillion US dollars, by Western – by more than 11 trillion US dollars.

This industry has a number of characteristic features in each of the elements of sustainable development (Table 1).

Obviously, each of the elements of sustainable development is very important for the mining industry. Therefore, studying the experience of implementing CSR measures in the context of sustainable development for such enterprises is over time.

The study found that the analysis of such practices is complicated by several circumstances:

1) as evidenced by the world experience, preparation and publishing of non-financial reports is used by all large companies, which by their nature are quite diversified and operate in several sectors of the economy (including the mining one);

2) domestic mining companies do not release non-financial reports on CSR or sustainable development systematically, so it is difficult, often impossible, to investigate the dynamics.

Therefore, we will analyze the practice of CSR implementation in the mining industry on the example of the transnational company named CRH, which has its structural units in the USA, Europe (including Ukraine) and Asia. CRH Group is an international group of building materials companies that manufacture and supply a wide range of products for the construction industry. In Ukraine, the company owns a controlling stake in the following companies: PJSC "Podilsky Cement"; CEMENT LLC; PJSC "Mykolaivcement"; Polybeton™ company groups; PJSC "Bilotserkiivskiy Plant of ZBK"; Bekhiv Specialized Career JSC. At the same time, all enterprises located in Ukraine include mining as the main type of activity according to the NACE. Overall, according to the annual report, CRH received 69 % of the annual operating profit for 2018 from mining, production, and sale of materials [17].

The analysis is worth consideration because of active pursuing CSR since 1995 in CRH company. The implementation of sustainable development policy has become the object of its immediate attention and CHR's strategy, which is demanded by the globalized market. CRH entered the Ukrainian market in 1999 and immediately began to develop and implement CSR activities.

CRH's costs of implementing sustainable development measures for 2011–2018 are illustrated in Fig. 1.

The overall trend of CRH spending on sustainable development over the analyzed period is increasing. The company's annual sustainable development costs amounted to € 3.0–5.8 million, or an average of about 0.04 % of its operating profit. The Sustainable Development Budget is spent annually on six key areas: support for local communities; education and research; the environment; job creation; culture and art and others.

The structure of such expenditures has undergone slight (up to 2 %) absolute and relative fluctuations over the last ten years, so we present average figures for 2009–2018 (Fig. 2).

CRH spends major efforts and resources on supporting local communities and building its openness (nearly 45 %). The second most important expenditure area of the Sustainable Development Programs is environmental protection and envi-

Table 1

The mining industry's characteristics by the elements of sustainable development

Economy	Environment	Society
<ul style="list-style-type: none"> - high capital intensity (the cost of production means per UAH 1 of output is 2 times higher than in other industries); - significant costs of occupational safety and health measures; - high costs of maintaining and renewing fixed assets; - significant dependence of production costs on geological conditions; - the subject of labor is minerals; - the life cycle of an enterprise is dependent on mineral resources 	<ul style="list-style-type: none"> - the enterprise can be located only near mineral reserves; - significant impact of the enterprise activity on the environment and its stability; - significant environmental hazards; - accumulation of extractive waste that does not meet the environmental safety requirements; - the need to ensure the restoration of areas where mining was carried out; - negative impact on water resources, air and soil pollution 	<ul style="list-style-type: none"> - difficult and dangerous working conditions; - negative impact on the health and life of employees of enterprises; - the need to implement compensatory mechanisms for complex working conditions; - great need for safety and health measures; - change (deterioration) in living conditions of local communities under the influence of changes in environmental quality; - organization and creation of necessary conditions at workplaces

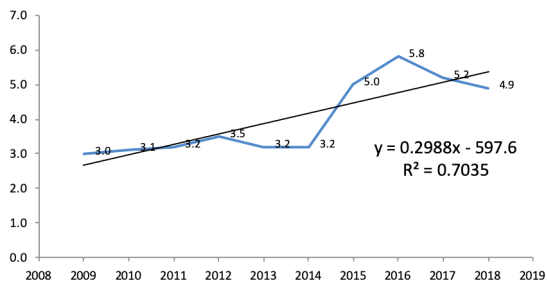


Fig. 1. Dynamics of expenditures for implementation measures of the annual Sustainable Development Programs, EUR million (built on the basis of non-financial reports of the company from 2009–2018 [16])

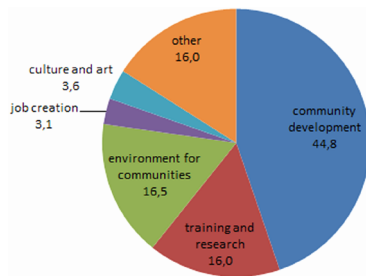


Fig. 2. Average expenditures structure for Sustainable Development Programs 2009–2018, % (built on the basis of non-financial reports of the company from 2009 to 2018 [17])

ronmental measures (16.5 %). The company spends 16 % of its budget on research and education, 3 to 4 % of its annual expenses are spent on cultural and artistic events (organizing exhibitions, concerts, supporting historical monuments and authentic crafts, folk crafts, and others). The average cost in support of employment and job creation is about 3 %. The rest of the budget is used for other expenses, mostly for charity. It is also important to emphasize the openness of the financial costs of CSR by CRH. When trying to compare the share of spending on the social sphere and its separate directions in Ukrainian companies, the lack of detailed figures was found.

Analyzing the Sustainability Report for 2009–2018, we have found that about 1/3 of the expenditure had been spent directly or indirectly on internal social responsibility measures. It can be attributed more to work motivation measures than to CSR in its pure form. However, more than half of the costs, according to the Sustainable Development Reports, are in support of local communities. Its characteristics in specific areas are presented in Table 2.

The table shows that the company has an active social policy aimed at supporting community development. It is worth noting that the company carries a large environmental burden on the environment, realizes negative market effects and therefore tries to partially compensate society for “negative spillover costs”. On the other hand, Sustainable Development Support for CRH is an image event, an element of the company’s PR technology that must convince partners and consumers of the enterprise’s responsible attitude to the public needs and interests of local communities.

We did not find examples of involving local communities in community-oriented CSR planning in any CRH non-financial reports.

It is worth noting that since 2017, the United Territorial Communities (OTG) of Ukraine have begun to develop, approve and implement their own sustainable development strategies. At the same time, company sustainable development plans and related community strategies do not agree with each other, which a priori reduces the effectiveness of their implementation.

Joint work of management of enterprises, UTCs, local self-government bodies and the state aimed at achieving bal-

ance of interests of the parties of social-corporate partnership is capable of changing the situation.

Appropriate policies should be developed at two levels. At the state level, it is necessary to ensure:

1. The best example of state companies. Non-financial reports (with clearly defined structure) should be made compulsory for state-owned enterprises. This example will show the benefits of CSR to the private sector and raise the image of state-owned enterprises.

2. Political will. The government should declare clear strategic vectors and identify CSR as a strategic goal of state social policy.

At the regional level, social dialogue with the UTC should be implemented and effectively used as an effective mechanism for managing CSR of businesses and for increasing the effectiveness of measures implementation for sustainable community development.

The attractive investment conditions that business has to offer to the OTG should not only ensure the economic growth of the region but also stimulate the introduction of social and environmental effects in the region. In the context of the decentralization process, the mechanisms of interaction and communication between the UTC and business are in their infancy and require further study.

Conclusions.

1. Mining companies have a significant impact on the environment and local communities, which necessitates the study of theoretical and applied aspects of CSR developing and implementation in this industry.

2. State CSR regulation is a prerequisite for the positive social effects development. In addition to the rigid methods that require additional costs, including the administration and control of enterprises’ CSR activities, and budget revenues through tax breaks, the government can conduct a loyal policy and create a business environment where it is profitable to operate socially responsible enterprises.

3. It is revealed that in addition to recognizing the positive effects of CSR on the development of society in today’s economic literature, there are a number of critical provisions that define corporate social responsibility of enterprises as: 1) a kind of company PR-technology; 2) a means of increasing profits; 3) a tool for influencing the community.

4. The cooperation of local authorities and the local business community with the business for the socio-economic development of the communities in the region is of particular importance in the context of decentralization.

5. The non-financial statements for 2009–2018 of the international corporation CRH, which also works in the mining industry of Ukraine, are analyzed. A trend towards increasing CSR costs and sustainable development has been identified; however, about one third of these costs are directed towards increasing the motivation of its own staff. It is established that the corporation has an active influence on the life of the communities in which its structural subdivisions operate, but UTCs and local governments are not involved as stakeholders in the CSR planning process for community development.

6. In the context of the process of Ukrainian decentralization, the UTCs develop, approve and implement their own sustainable development strategies that do not correlate with the activities of the respective programs and plans of extractive responsible enterprises to improve community development in the same territory.

7. Measures to promote CSR implementation at the state and regional levels are proposed, including the dissemination of best examples of CSR at state-owned enterprises, political will and the effective use of social dialogue between UTCs and mining enterprises at the regional level.

References.

1. Jamali, D., & Safadi, L. (2019). *Adaptations of CSR in the Context of Globalization*. Retrieved from <https://www.intechopen.com/>

Table 2

The impact of CRH company on community sustainability (compiled from CRH's non-financial statements from 2009–2018 [16])

Year	Ukraine	Other countries
2011	PJSC Podilsky Cement has completed an investment project to build a cement production line in an environmentally friendly and energy-efficient, “dry way” costing more than € 300 million	Local communities, non-governmental organizations, government officials and the media were involved in discussing a plan to build a granite quarry in Kamak, Georgia, USA. Public consultations developed a plan for the construction and operation of a quarry that ensures environmental safety and sustainable use of resources (90 % of the water used in the energy-efficient plant is recycled and 180 acres of natural area surrounding the plant are protected against harmful emissions)
2012	CRH Ukraine has contributed to the construction of Arena-Lviv Stadium, which hosted the 2012 FIFA World Cup	All CRH companies spent a total of 411 open days. In Switzerland, agrarian students demonstrated the process of restoration and development of the ecosystem in the gravel career. Employees of the Belgian branch have raised funds to fight cancer, hiking on the famous mountain Alps d’Huez with everyone. Children from a local school in Ireland visited CRH’s headquarters in Belgar Castle, Dublin, where they learned about the history of both the castle and the CRH corporation
2013	Allocated 200 thousand UAH to repair the housing of low-income residents of Kamianets-Podilskyi district. Summer holidays for 10 families with children with special needs were organized	A branch in the UK organized the School in the Woods project, which gave local children the opportunity to experience a whole new way of learning about wildlife and to positively influence the local community through environmental protection
2014	Drawing Competition “Protection of work and environment through the eyes of children” at Odesa Cement Plant. 2 computer classes for Kamianets-Podilskyi schools purchased	A branch in Germany organizes Girls’ Day, during which schoolgirls visit a mining complex, learn about the complete process of producing precast concrete, as well as career opportunities for women in the mining industry
2015	Excursion practice for pupils and students of educational institutions of the cities of Mykolaiv and Kamianets-Podilskyi was started	India branch implements targeted social initiative programs that include community health support: opening and supporting medical clinics for peasants, organizing clinics at schools, providing free medicines, and repairing health centers
2016	Within the framework of the Environmental Day, 140 trees were planted by public employees of Pechevsk Specialized Career PJSC together with community activists and local school students	A visit by local students to the Irish Cement Plant during National Engineering Week encouraged young people to consider careers in science, technology, engineering and math (STEM)
2017	PJSC “Mykolaivcement” organized trainings on road safety for about 200 pupils of the first classes of schools in Mykolaiv, Lviv region. The number of social investments in the health sector of Kamianets-Podilskyi district in 2016–2017 amounted to over 400 thousand hryvnias	The company provides building materials and engages its employees to work on the construction of homes for families in difficult situations. Not only do these homes have a lasting impact on each family, they also help build thriving communities (Canada)
2018	Overhaul of three wards of the Kamianets-Podilskyi district hospital traumatology department, costing UAH 180 000, was carried out. Within the framework of the all-Ukrainian indefinite action “Planting of the Tree of Peace”, representatives of PJSC “Podilsky Cement”, PJSC “Mykolaivcement”, delegation of the investor company CRH Europe planted a Sakura alley in Kamianets-Podilskyi city square in Kamianets-Podilskyi, and in the central park on the Market Square of the city of Mykolaiv in the Lviv region – magnolia oil	The company actively encourages its employees to participate in community initiatives through the Solidarity Week program, which takes place every two years and gives each employee a day off to volunteer at local communities or charitable organizations, including planting green spaces and landscaping. stone and sand quarrying (France). The Asian Branch is launching a project aimed at combating school hunger and malnutrition in the local community. The project provides nutritious meals for schoolchildren, as well as the maintenance of a “community” garden for growing local fruits and vegetables that can be used by all project participants (Philippines)

pen.com/online-first/adaptations-of-csr-in-the-context-of-globalization.

2. Levedev, I. (2014). *Corporate Citizenship in the Context of Sustainable Development, Sustainable Development of the Industrial: monograph*. Region. Kyiv: Institute of Industrial Economics.

3. *Report of the World Commission on Environment and Development* (n.d.). Retrieved from <http://www.un.org/documents/ga/res/42/ares42-187.htm>.

4. Księżak, P. (2016). The Benefits from CSR for a Company and Society. *Journal of Corporate responsibility and leadership*, (3), 53–65. <https://doi.org/10.12775/JCRL.2016.023>.

5. Kyvliuk, O., Polishchuk, O., Svyrydenko, D., & Yatsenko, O. (2018). Educational management as education diplomacy: strategies for Ukraine. *Naukovyi Visnyk Natsionalnoho Hirnychoho Universytetu*, (3), 139–144. <https://doi.org/10.29202/nvngu/2018-3/23>.

6. Kyianytsia, L. (2019). The One Belt One Road Initiative as a New Silk Road: The (Potential) Place of Ukraine. *Ukrainian Policymaker*, (4), 21–26. <https://doi.org/10.29202/up/4/3>.

7. Orlova, N. S., & Kharlamova, A. O. (2015). *Conceptual principles of corporate social responsibility in Ukraine*. Retrieved from http://elibrary.kubg.edu.ua/id/eprint/13031/7/N_Orlova_M_2_IS.pdf.

8. French National Assembly (2017). *The Law “Defining a duty of vigilance for parent companies and their subcontractors”*. Retrieved from <http://www.assemblee-nationale.fr/14/pdf/ta/ta0924.pdf>.

9. Kalyta, P. (2014). Steady development. Corporate social responsibility. Business excellence. *Standartyzatsiya, sertyfikatsiya, yakist*, (1), 31–36.

10. Legislation of Ukraine (n.d.). *On the local self-government in Ukraine. Law of May2, 1997 No. 1800/97-VR*. Kyiv: Parlam. vyd-vo. Retrieved from <https://zakon.rada.gov.ua/laws/show/280/97%D0%B2%D1%80>.

11. Legislation of Ukraine (n.d.) *On Voluntary Association of Communities: Law of Ukraine of February 5, 2015 No. 157/VIII-VR*. Retrieved from <https://zakon.rada.gov.ua/laws/show/157-19>.

12. Gołaszewska-Kaczan, U. (n.d.). *Corporate social obligation*. Wydawnictwo Uniwersytetu w Białymstoku, Białystok. Retrieved from <https://hrcak.srce.hr/file/287147>.

13. Bazylevych, V., Grazhevska, N., Mostepaniuk, A., & Virchenko, V. (2019). Accumulation of social capital as a positive externality of corporate social responsibility development in transition economies. *Naukovyi Visnyk Natsionalnoho Hirnychoho Universytetu*, (1), 132-140. <https://doi.org/10.29202/nvngu/2019-1/19>.
14. Brew, Y., Junwu, C., & Addae-Boateng, S. (2015). Corporate Social Responsibility Activities of Mining Companies: The Views of the Local Communities in Ghana. Retrieved from <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.882.8599&rep=rep1&type=pdf>. <https://doi.org/10.4236/ajibm.2015.56045>.
15. Siawor-Robertson, D. (2015). The Mining Industry and Corporate Social Responsibility. Retrieved from <https://www.econstor.eu/bitstream/10419/123725/1/Corporate%20Social%20Responsibility.pdf>.
16. State Statistics Service of Ukraine (n.d.). *Manufacturing industrial products by types in Ukraine and regions*. Retrieved from <http://www.ukrstat.gov.ua>.
17. *Sustainability reports of CHR company*. Retrieved from <https://crh.com/sustainability/sustainability-publications>.
18. *2018 Annual Report and Form 20-F*. Retrieved from <https://crh.com/docs/reports-and-presentations-2018/2018-annual-report-and-form-20-f-interactive.pdf>.

Корпоративна соціальна відповідальність підприємства: недоліки й соціальні ефекти для українського суспільства

І. Яцишина¹, О. Свідер¹, О. Кушнір¹, М. Коновалова²

1 – Кам'янець-Подільський національний університет імені Івана Огієнка, м. Кам'янець-Подільський, Україна, email: varinaeco@kpnu.edu.ua

2 – Національний педагогічний університет імені М. П. Драгоманова, м. Київ, Україна, e-mail: konovalova.marta@gmail.com

Мета. Здійснити теоретичне та прикладне обґрунтування соціальних впливів корпоративної соціальної відповідальності (КСВ) підприємств гірничодобувної галузі на сталий розвиток суспільства й місцевих громад, що особливо актуалізується в умовах децентралізації. Сформулювати рекомендації для різних рівнів управління щодо стимулювання КСВ підприємств добувної промисловості.

Методика. Для визначення соціальних ефектів був використаний метод контент-аналізу нефінансових звітів підприємств гірничодобувної галузі.

Результати. Виявлені особливості складників сталого розвитку у видобувній промисловості. На основі контент-аналізу нефінансових звітів соціально відповідальних підприємств видобувної галузі проаналізована динаміка та структура витрат сталого розвитку, їх соціальні ефекти й недоліки щодо впливу на сталий розвиток місцевих громад. Визначені напрями державної політики щодо мотивації впровадження КСВ на підприємствах.

Наукова новизна. Досліджені особливості впливу підприємств добувної промисловості на сталий розвиток за економічним, екологічним і соціальним складниками. Здійснено аналіз практики впровадження КСВ підприємств видобувної промисловості на прикладі компанії CRH. Визначена динаміка та структура витрат компанії на КСВ, соціальні ефекти та вплив на сталий розвиток місцевих громад, недоліки та обмеження щодо співпраці підприємств і громад задля спільного сталого розвитку. Запропоновані заходи щодо покращення управління КСВ підприємств добувної промисловості.

Практична значимість. Результати дослідження можуть використовуватись на макrorівні державними орга-

нами управління при регулюванні та просуванні КСВ у країні, на рівні територіальних громад – при формуванні стратегії їх сталого розвитку, а також менеджментом мікрорівня при стратегічному та оперативному управлінні КСВ підприємствами видобувної промисловості.

Ключові слова: корпоративна соціальна відповідальність, підприємства добувної промисловості, сталий розвиток, соціальні ефекти

Корпоративная социальная ответственность предприятия: недостатки и социальные эффекты для украинского общества

И. Яцишина¹, А. Свидер¹, А. Кушнір¹, М. Коновалова²

1 – Каменец-Подольский национальный университет имени Ивана Огиенко, г. Каменец-Подольский, Украина, email: varinaeco@kpnu.edu.ua

2 – Национальный педагогический университет имени М. П. Драгоманова, г. Киев, Украина, e-mail: konovalova.marta@gmail.com

Цель. Осуществить теоретическое и прикладное обоснование социальных воздействий корпоративной социальной ответственности (КСО) предприятий горнодобывающей отрасли на устойчивое развитие общества и местных общин, что особенно актуализируется в условиях децентрализации. Сформировать рекомендации для разных уровней управления по стимулированию КСО предприятий добывающей промышленности.

Методика. Для определения социальных эффектов был использован метод контент-анализа нефинансовых отчетов предприятий горнодобывающей отрасли.

Результаты. Выявлены особенности составляющих устойчивого развития в добывающей промышленности. На основе контент-анализа нефинансовых отчетов социально ответственных предприятий добывающей отрасли проанализирована динамика и структура расходов устойчивого развития, их социальные эффекты и недостатки относительно влияния на устойчивое развитие местных общин. Определены направления государственной политики по мотивации внедрения КСО на предприятиях.

Научная новизна. Исследованы особенности влияния предприятий добывающей промышленности на устойчивое развитие по экономическим, экологическим и социальным составляющим. Осуществлен анализ практики внедрения КСО предприятий добывающей промышленности на примере компании CRH. Определена динамика и структура расходов компании на КСО, социальные эффекты и влияние на устойчивое развитие местных общин, недостатки и ограничения по сотрудничеству предприятий и общин для совместного устойчивого развития. Предложены меры по улучшению управления КСО предприятий добывающей промышленности.

Практическая значимость. Результаты исследования могут использоваться на макроуровне государственными органами управления при регулировании и продвижении КСО в стране на уровне территориальных общин – при формировании стратегии их устойчивого развития, а также менеджментом микроуровня при стратегическом и оперативном управлении КСО предприятиями добывающей промышленности.

Ключевые слова: корпоративная социальная ответственность, предприятия добывающей промышленности, устойчивое развитие, социальные эффекты

Recommended for publication by M. V. Holovatiuk, Doctor of Economic Sciences. The manuscript was submitted 22.03.19.