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MECHANISMS FOR IMPLEMENTING SOCIAL RESPONSIBILITY STRATEGIES IN THE CONTEXT OF DIGITAL TRANSFORMATION

Abstract. The article considers strategic directions of development of social responsibility as a key factor of formation of man-oriented model of economic growth of Ukraine. The attention is focused on three interrelated aspects: Environmental, educational, communication and digital, which determine the current trends of socio-economic development and form a new paradigm of interaction between the state, business and society.

Key words: Social responsibility; sustainable development; Corporate Social responsibility (CSR); the "green" economy; ecological modernization; culture of responsible behavior; education and education; digitalization; strategic management; innovative approaches; human-oriented economy.

Introduction. In the context of globalization, digital transformation and socio-economic instability, the issue of forming an effective system of social responsibility is of particular relevance. The modern paradigm of society development is focused on a combination of economic growth, social justice and environmental balance, which is the basis of the concept of sustainable development. Social responsibility is becoming a key element of state, corporate and public policy aimed at ensuring harmonious interaction between economic interests, social needs and ethical values.

Purpose and objectives of research. The aim of the study is to substantiate the strategic directions of development of social responsibility as an important tool for ensuring sustainable development and increasing the competitiveness of the Ukrainian economy. To achieve the goal in the work, the following tasks are defined: To reveal the essence and meaning of social responsibility in modern socio-economic conditions;

identify key areas — environmental, educational, communication and digital, as components of strategic development of social responsibility

Results of the research and their discussion. For Ukraine, the problem of social responsibility development is of strategic importance, especially during the post-war recovery of the economy and society. Increasing the level of trust, support of citizens, development of human capital and the introduction of European standards of responsible business behavior are integral components of the modernization of the state on the basis of a man-oriented model of development. The modern economy is increasingly focused not only on profitability, but also on the public utility of companies. Social responsibility is a concept that provides for voluntary consideration of social, ethical and environmental aspects in the process of managerial decision-making.

In the 21st century, the development of social responsibility takes on strategic importance for states, enterprises and communities, which is caused by global challenges such as climate change, social inequality, military conflicts, technological transformations. For Ukraine, these processes are particularly relevant in the conditions of post-war recovery, integration into the EU and the construction of a sustainable economy

Modern social responsibility is a system of moral, ethical and legal norms that determine the behavior of business entities and citizens in society. Social responsibility forms trust in business, increases its reputation and competitiveness, promotes investment attraction and creation of a positive image of the country at the international level.

According to the Concept of implementation of the state policy to promote the development of socially responsible business in Ukraine (2020), social responsibility is one of the key factors of sustainable economic development of the state [1].

In Ukraine, social responsibility develops in two directions:

1) state, which provides for the formation of a policy of promoting socially responsible business;
2) corporate, which is implemented through voluntary initiatives of enterprises.

After 2022, there has been an intensification of social programs of business related to the support of the army, internally displaced persons, reconstruction of infrastructure, environmental and humanitarian projects.

According to the Center for Corporate Social responsibility Development (CSR Ukraine), more than 70% of large companies in Ukraine in 2023 implemented social or charitable programs, and 40% of enterprises prepare non-financial reports in accordance with international standards GRI [2].

To improve the effectiveness of social responsibility, it is necessary to provide a comprehensive approach covering public policy, corporate practice and public initiatives.

The state should create favorable conditions for the development of social responsibility through: Harmonization of legislation with European standards (ESRS); tax incentives for socially responsible enterprises; state order for "green" and social projects

From our point of view, the strategy of implementation and support of inclusion should be foreseen.

The economic direction includes the introduction of mechanisms of social investment, public-private partnership, social entrepreneurship. Companies should include social spending in their strategies as an investment in sustainable development.

The social direction is aimed at improving the quality of life of workers and communities, supporting education, health care, volunteering, ensuring equal opportunities and gender equality.

The ecological direction of social responsibility involves the transition to the model of "green" economy, based on the principles of rational use of natural resources, minimizing the negative impact on the environment and ensuring environmental safety. The key components of this direction are the "green" modernization of production, reduction of industrial emissions, improvement of waste management systems, as well as the active participation of enterprises in global sustainable development initiatives, in particular in the implementation of the UN Sustainable Development goals (SDGs).

The introduction of environmentally responsible practices contributes not only to improving production efficiency and reducing costs, but also creates a positive image of the business, which is a significant factor of competitiveness in the conditions of global environmental awareness of consumers. In the modern context of sustainable development, environmental responsibility becomes an integral element of corporate strategy, determining the long-term viability of enterprises.

The educational and communication direction of social responsibility is connected with the formation of a culture of ethical and responsible behavior in society. Its essence lies in the development of the education system, corporate training and educational initiatives aimed at raising awareness of employees, managers and citizens about the principles of sustainable development, social ethics and civic activity. The formation of socially responsible behavior should be carried out both within the framework of formal education (through the inclusion of relevant courses in educational programs), and through corporate training, social campaigns and public communication.

An important component of this direction is transparency of reporting and communication openness, which increases trust between business, the state and society. Thus, the educational and communication aspect contributes to the development of social capital and the formation of a new model of social relations based on responsibility, trust and cooperation.

The digital direction of social responsibility development involves the introduction of innovative technological solutions that expand employment opportunities, professional self-realization and social inclusion. In particular, we are talking about the development of remote forms of employment, flexible work schedules, partial employment and adaptive digital tools that allow to involve a wider range of population, including people with disabilities, youth and residents of remote regions.

Such approaches correspond to the global trends of humanization of labor and digital transformation of the labor market, defined in the strategies of the International Labour Organization (ILO) and the European Union. The use of digital technologies

in the field of social responsibility strengthens the principles of equality of opportunities, increases the flexibility of organizational structures and promotes a fairer distribution of socio-economic resources. Thus, environmental, educational, communication and digital directions are interrelated components of the strategic development of social responsibility. Their integration into management practice creates the basis for building a man-centered, innovative and sustainable economy in which social and environmental responsibility is combined with technological progress and ethical governance.

Table 1

The main tools for the development of social responsibility

Direction	Basic tools	Expected results
Institutional	Laws, reporting standards, tax benefits	Increase in the number of enterprises with CSR strategies
Economic	Social investments, partnerships, grants	Increase business competitiveness
Social	Community assistance programs, volunteering	Increasing social cohesion
Ecological	Green innovation, energy efficiency	Reducing the negative impact on the environment

Source: Compiled by authors

In EU countries, social responsibility is integrated into the state policy of sustainable development. In Italy, Germany, Sweden and France, companies are required to publish non-financial reports. In the UK, there is a "responsible Business Framework" model, which provides for an assessment of the social impact of business.

Ukraine, integrating into the European space, gradually implements the provisions of the EU Directive 2022/2464 on corporate sustainability reporting (CSRD) [3]. This opens up opportunities for domestic enterprises to enter new markets, attract investments and partners that require high standards of ESG (ecology, social responsibility, corporate governance).

Despite the positive developments, there are the following problems: Insufficient awareness of managers of enterprises about the advantages of CSR; lack of a single method for assessing the social effect; low level of trust in reporting; lack of financial resources for the implementation of social projects; military challenges and destruction of infrastructure.

To overcome these problems, it is advisable to create a National Center for Sustainable Development, which will coordinate the activities of business, the state and the public sector and correlates the promising directions of development of corporate social responsibility in Ukraine: The implementation of ESG and ESRS standards in the reporting of Ukrainian companies; development of social entrepreneurship, combining business and social mission; Digitalization of social reporting through the creation of an electronic register of CSR reports; strengthening partnerships between business, public organizations and government agencies; Investments in human

capital: Education, retraining, support for veterans and IDPs; harmonization of legislation with european requirements in the field of corporate governance.

Conclusions. Implementation of strategic directions of social responsibility development is an important factor in ensuring sustainable socio-economic development of Ukraine. The proposed approaches are aimed at increasing the competitiveness of the national economy, improving the international image of the state and forming a culture of social responsibility at all levels of society. In the current conditions of the post-war restoration of the country, social responsibility acquires special importance as a tool for strengthening trust, solidarity and sustainable growth.

Effective implementation of socially responsible policy should be based on integration with European standards, development of institutional environment, activation of social and environmental initiatives of business, ensuring transparency of activity and raising the level of ethical culture. This approach creates preconditions for the formation of a new model of interaction between the state, business and society, focused on man as the central value of economic development.

Thus, the successful implementation of these areas will contribute to the establishment of a fair, inclusive and sustainable society, in which social responsibility will not act as a declarative principle, but as a real basis for decent life, welfare of citizens and further development of the state.

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