

# Corporate Social Responsibility and Post-War Recovery: Models of Ethical Business Engagement

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**Abstract.** This article presents an interdisciplinary analysis of the role of corporate social responsibility (CSR) in post-conflict reconstruction processes, using the examples of three countries – Bosnia and Herzegovina, Iraq, and Rwanda – which experienced large-scale armed conflicts in the 1990s and 2000s. The study covers 10–15 years after the end of hostilities in each country, allowing for the tracking of long-term impacts and the effectiveness of implemented initiatives. The research aims to explain the mechanisms through which CSR contributes to social stabilisation, economic recovery, and institutional transformation in post-conflict societies.

The methodology is based on a qualitative comparative case analysis, content analysis of corporate reporting, data from international organisations (UNDP, World Bank, OECD), as well as semi-structured interviews with experts and business representatives.

The results indicate that the specifics of CSR implementation depend on institutional conditions, the availability of external assistance, the level of trust between the state and the private sector, and the priorities of the country's reconstruction. In Bosnia, the primary focus was on reconciliation, education, and youth programmes; in Iraq, on the restoration of critical infrastructure and healthcare; in Rwanda, on digitalisation, agricultural development, and social entrepreneurship.

The novelty of the article lies in the integration of experiences from different regions and the formulation of universal conclusions regarding the adaptation of CSR to the conditions of post-war Ukraine. The document contains practical recommendations for businesses, government, and international donors on establishing public-private partnerships, supporting internally displaced persons, educational initiatives, and transparent reporting mechanisms. The article views CSR not only as a tool for social impact but also as an element of strategic management in the context of renewal, which can contribute to the creation of an ethical and sustainable economy in Ukraine.

**Keywords:** Stakeholder engagement, institutional resilience, humanitarian responsibility, sustainable development, post-crisis innovation, ethical governance.

## INTRODUCTION

Corporate social responsibility (CSR) is increasingly viewed as a key instrument of ethical business engagement, representing a sustainable approach to social development, particularly in times of crisis. The scope of contracts is limited. In the context of transformation, there is often an absence of moral and strategic principles, as well as strategic resources, that support socio-

economic stability and infrastructure modernisation. Global experience demonstrates that business can play an active role in development processes, as well as in post-conflict recovery, such as in the post-Second World War period, in Bosnia and Herzegovina during the post-conflict recovery of the 1990s, or in Iraq following armed conflicts in the early

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21st century. In these cases, corporate initiatives contributed to the restoration of key infrastructure, the creation of jobs, and the support of social programmes.

Ukraine is currently facing significant challenges in its post-war reconstruction, including the destruction of critical infrastructure, high levels of social instability, economic uncertainty, and a lack of trust in institutions. Despite the increase in international aid and government sector efforts, effective business participation in reconstruction processes remains insufficiently systematic. The absence of conceptual and empirical understanding of effective CSR models in a post-war context hinders the development of robust strategies for ethical interaction between business and society. In this context, it is imperative to examine the experience of other countries that have already embarked on the path of post-conflict recovery.

A comparative analysis of international experience makes it possible to identify both universal mechanisms and context-dependent CSR models that can be adapted to Ukraine's realities. The diversity of socio-economic, political, and cultural conditions in countries such as Bosnia and Herzegovina, Iraq, and Rwanda provides a unique basis for comparing approaches and determining the factors that ensure the effectiveness of business engagement in post-conflict reconstruction. These countries were selected because they have faced similar challenges while also demonstrating effective practices in engaging businesses in institution building, supporting local communities, and strengthening trust.

### ***Research Problem***

Despite the considerable number of studies in the field of CSR, the vast majority have focused on conditions of sustainable economic development. However, the functioning and effectiveness of CSR in post-conflict and crisis contexts—particularly about Ukraine—remain

insufficiently explored in both domestic and international scholarly literature. This knowledge gap requires both a theoretical understanding and a practical comparison of different CSR models in post-war environments.

### ***Research objectives and questions***

The theoretical foundation of this study draws on the assumptions of Stakeholder Theory and the Triple Bottom Line concept. The former focuses on the responsibility of business not only to shareholders but also to a broader group of stakeholders, including employees, communities, and the state. The latter assumes that a successful business model must take into account three dimensions: economic, social, and environmental. Applying these approaches allows CSR to be viewed as a multidimensional practice that combines the strategic goals of enterprises with ethical obligations to society, particularly in the context of reconstruction.

This research aims to compare models of corporate social responsibility in the post-war reconstruction of selected countries (Bosnia and Herzegovina, Iraq, and Rwanda) to identify effective practices and develop recommendations for ethical business engagement in Ukraine's recovery process. To achieve this aim, the following research questions were formulated:

- What CSR models were implemented by enterprises in the course of post-war reconstruction in Bosnia and Herzegovina, Iraq, and Rwanda?
- How did contextual factors (including political stability, economic conditions, and cultural norms) influence the effectiveness of these models?
- Which of the identified practices may be relevant in the Ukrainian context, and how can they be adapted to ensure sustainable and ethical reconstruction?

## **RESEARCH METHODOLOGY**

The study employs a comparative case study approach, which is methodologically appropriate for examining complex socio-economic phenomena across different contexts. This approach makes it possible to identify

commonalities and differences in the implementation of corporate social responsibility (CSR) in post-conflict settings and to determine opportunities for adapting relevant practices to contemporary Ukrainian realities.

The selection of Bosnia and Herzegovina, Iraq, and Rwanda is justified by their experience of reconstruction after large-scale armed conflicts, as well as their geographical, cultural, and economic diversity, which provides a broad analytical perspective. All three countries have documented CSR initiatives, verified through open sources, that demonstrate their relevance to the Ukrainian context: Bosnia and Herzegovina's example is valuable for its decentralised governance system, Rwanda's experience highlights mechanisms of social reconciliation, and Iraq serves as an example of a resource-oriented economy—important for analysing corporate engagement in environments with high dependence on natural resources.

### ***Data Collection Methods***

The study draws on both primary and secondary sources. Where possible, semi-structured interviews are planned with CSR specialists, business representatives, civil society organisations, and public institutions in Ukraine and the selected countries. Secondary sources include corporate sustainability reports, academic articles, analyses from international organisations such as UNDP and the World Bank, as well as media publications. To ensure the relevance of information, materials from open online platforms and social media, including X posts and internet search results, will also be considered, as they may contain the latest information on recent CSR initiatives.

### ***Data Analysis Process***

Data collection will be conducted through a systematic review of academic literature using keywords in international databases, including Scopus, Web of Science, and Google Scholar, along with targeted expert interviews. The chronological scope encompasses the periods of active CSR initiative implementation in the respective countries: 1995–2024 in Bosnia and Herzegovina, 2003–2024 in Iraq, and 1994–2024 in Rwanda.

To systematise results, a structured

analytical framework will be applied, specifically the Triple Bottom Line concept, which integrates the social, environmental, and economic dimensions (“people, planet, profit”), and Stakeholder Theory, which accounts for the multi-level impact of business and society. Identified CSR practices will be categorised into areas such as philanthropy, infrastructure investment, community development, and employee training and development. The analysis will assess contextual factors, including the level of political stability, corruption, business trust, and institutional capacity, using both qualitative and quantitative indicators.

### ***Limitations***

Data processing will include thematic analysis of qualitative information, particularly interviews and analytical reports, to identify recurring themes such as community engagement, public–private partnerships, and support for vulnerable groups. Comparative tables and matrices will be used to facilitate the comparison and generalisation of results, clearly showing similarities and differences between the countries. Special attention will be given to ethical considerations, including the avoidance of methodological bias linked to an excessive focus on Western CSR approaches, as well as adherence to principles of confidentiality and voluntary participation of respondents in interviews.

The purpose of this study is to identify effective CSR models based on the examples of Bosnia and Herzegovina, Iraq, and Rwanda, to formulate recommendations for ethical business engagement in Ukraine's reconstruction. To achieve this aim, the research is guided by three main questions:

- What CSR models were implemented in the selected countries?
- How did contextual factors influence the effectiveness of these models?
- Which practices can be applied in Ukraine, and how can they be adapted to contemporary conditions?

supporting local communities, stimulating employment, and fostering social capital. The application of CSR models in countries that have experienced large-scale armed conflicts has become particularly relevant for modern

## **RESULTS**

Corporate Social Responsibility (CSR) is increasingly viewed as an integral element of ethical business conduct that can complement or compensate for state action during or after crises. In the post-war context, CSR plays a significant role in rebuilding infrastructure,

Ukraine, which faces the task of comprehensive reconstruction after a major war.

International experience demonstrates that business can be a key driver of stabilisation and development after war. In Germany, following the Second World War, enterprises actively contributed to the reconstruction of industry; in Bosnia and Herzegovina, CSR became an important tool for reconciliation in a complex ethno-political configuration; in Iraq, large-scale projects related to the resource-based economy were implemented; and in Rwanda, CSR supported social integration after the genocide. These examples highlight the necessity and

feasibility of adapting models of ethical business engagement to the national context.

Ukraine faces numerous challenges: destroyed infrastructure, internal displacement, social instability, reduced economic activity, and a lack of trust in state institutions. In this context, it is especially important to identify effective CSR practices that can be adapted from international experience. However, academic literature lacks a systematic analysis of CSR in post-war environments, particularly from the perspective of comparative studies of practices across different countries.

Table 1. Comparison of CSR models in selected countries

Indicator	Bosnia and Herzegovina	Iraq	Rwanda
Type of conflict	Civil War (1992–1995)	Military invasion, insurgency (since 2003)	Genocide (1994)
Main directions of CSR	Reconciliation, Education, Infrastructure	Energy, security, healthcare	Rural development, education, integration
Examples of CSR initiatives	USAID+Private Companies: School Reconstruction	Shell: rural electrification	MTN Rwanda: digital literacy
Sources of financing	International Aid + Local Business	Oil revenues + international investors	Partnerships with NGOs and private firms
Obstacles to CSR	Political Fragmentation	High level of corruption	Limited resources
Lessons for Ukraine	The Role of Communities in Reconstruction	Need for transparency in projects	Localization of programs and youth engagement

Source: Compiled by the authors based on analysis from Rybalko and Zaitsev (2020)

A comparison of CSR models in Bosnia and Herzegovina, Iraq, and Rwanda shows that the post-conflict reconstruction context has a significant impact on the priorities, implementation mechanisms, and overall effectiveness of the CSR approach. In each country, corporate social responsibility became an important tool for addressing the consequences of armed conflict, adapting to specific needs and challenges. In Bosnia and Herzegovina, efforts focused on rebuilding infrastructure and education as instruments of reconciliation. In contrast, in Iraq, corporate responsibility was directed towards meeting critical needs in the energy, security, and healthcare sectors, utilising resources from the oil industry (Kuzmin, Stanasyuk, & Ugolkova, 2021). In Rwanda, the revival of rural areas, social integration, and improving digital literacy

became priorities as a basis for economic growth under conditions of limited resources.

In all cases, CSR financing was based on partnerships between public, private, and international actors. Still, the effectiveness of such initiatives largely depended on the level of transparency, political stability, and availability of resources. All three models emphasise the importance of community engagement, transparency in project implementation, and adaptation of programmes to local needs (Pshybelskyi, Kolosok, & Shmatkovska, 2024). These findings are valuable for Ukraine, as in the context of post-conflict reconstruction, it is also essential to take into account regional specificities, expand community participation, and ensure trust in the processes through openness and accountability.

Table 2. Main directions of CSR implementation in post-war countries

CSR Direction	Bosnia (%)	Iraq (%)	Rwanda (%)
<b>Infrastructure Reconstruction</b>	35	40	25
<b>Education and Training</b>	25	15	30
<b>Social Reconciliation</b>	20	5	20
<b>Health Services</b>	10	25	10
<b>Environmental Initiatives</b>	10	15	15

Source: Compiled by the authors based on analysis from Riabchenko (2022)

An analysis of the main directions of corporate social responsibility implementation in post-war countries demonstrates the variability of priorities resulting from the nature of conflicts, the extent of destruction, and the socio-economic needs of the population. In Iraq, the most significant emphasis was placed on rebuilding infrastructure and medical services, reflecting the critical need to ensure basic living conditions after prolonged military intervention. Bosnia and Herzegovina also allocated funds to infrastructure but paid greater attention to education and social reconciliation, driven by the necessity to overcome interethnic divisions. In

Rwanda, emerging from genocide, the focus was on education and social integration as essential conditions for long-term stability (Momot, 2023).

At the same time, the environmental component, although not dominant, was present in all three countries at roughly similar levels, indicating awareness of the role of sustainable development in renewal processes. The findings suggest that effective CSR implementation in post-conflict conditions requires flexible adaptation to local contexts and a balance between physical reconstruction and humanitarian needs.

Table 3. Experience of CSR campaigns

Initiative name	Country	Organizer	Short description
<b>Rebuild Together</b>	Bosnia and Herzegovina	Mozaik Foundation + Local Business	Platform for co-financing school projects in post-conflict areas
<b>Power for Peace</b>	Iraq	Shell	Energy initiative in areas with unstable access to electricity
<b>Connect Rwanda</b>	Rwanda	MTN + Government	Large-scale digital campaign: distribution of smartphones + training in digital skills
<b>Made in Rwanda</b>	Rwanda	Small Business Clusters	Campaign to support local production and women's entrepreneurship

Source: Compiled by the authors based on analysis from Edelman (2022)

The experience of implementing individual CSR initiatives in post-conflict countries demonstrates the high effectiveness of partnership models that combine the efforts of business, civil society organisations and the state. In Bosnia and Herzegovina, the “Rebuild Together” platform has become an example of mobilising local resources by co-financing educational projects, which contributes to social cohesion and community development (Oliinyk and Ksendzук, 2017). In Iraq, the “Power for Peace” campaign, initiated by an international company, aims to meet the basic need for energy supply, ensure stability and reduce social tensions in regions with limited access to

electricity. Two successful examples have been registered in Rwanda – Connect Rwanda, which demonstrates the effectiveness of digital inclusion as a basis for human capital development, and Made in Rwanda, which stimulates local production and expands economic opportunities for women. These examples confirm that targeted and contextually relevant CSR campaigns can not only mitigate the effects of conflict but also contribute to long-term socio-economic growth. Figure 1 presents the main directions of CSR implementation in post-conflict countries.

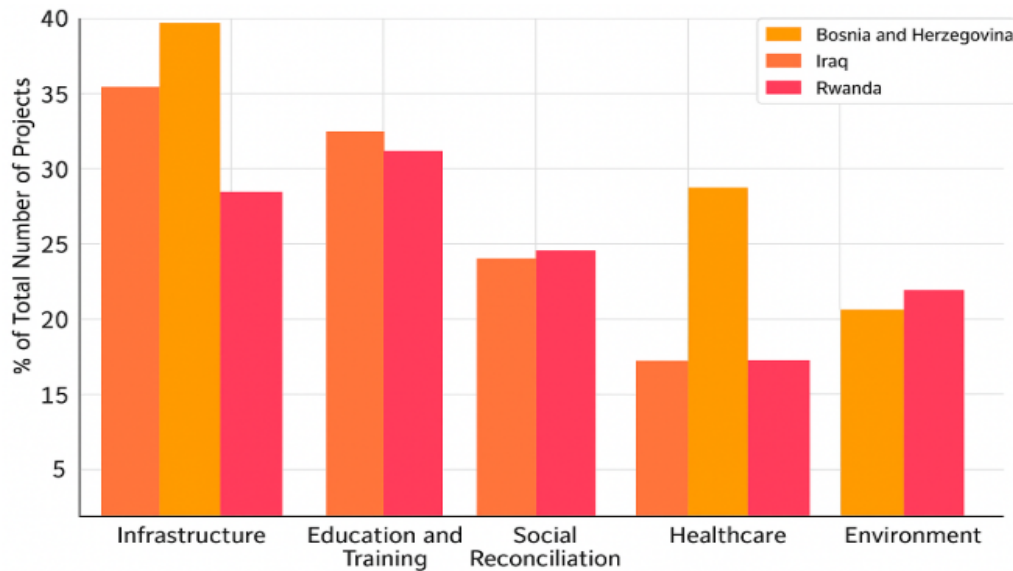


Figure 1. Key Directions of CSR Implementation in Post-War Countries

The analysis of corporate social responsibility (CSR) models implemented in selected countries – Bosnia and Herzegovina, Iraq, and Rwanda – facilitates the identification of key approaches adopted by businesses to participate in post-war reconstruction. Comparing practices, their structures, and outcomes enables the development of a comprehensive understanding of potentially effective strategies for Ukraine.

In Bosnia and Herzegovina, most projects focused on infrastructure reconstruction (35%) and support for education and youth (25%). Companies often cooperated with international donors and local authorities. For example, the “Rebuild Together” programme covered more than 100 schools in devastated regions and was implemented with the participation of local small businesses (Evtushenko, Tymohova, & Kurilenko, 2022).

A different trend was observed in Iraq, where CSR projects were primarily focused on the energy (40%) and healthcare (25%) sectors, with active involvement from international corporations such as Shell. In regions where unemployment and infrastructure deficits had become critical, energy projects helped stabilize communities and bolster business confidence.

In Rwanda, CSR became a tool for social integration: 30% of initiatives were aimed at education, and 20% at supporting social reconciliation. The “Connect Rwanda” campaign, initiated by MTN in partnership with the government, enabled tens of thousands of households to receive smartphones and basic digital literacy training, fostering

entrepreneurship and access to digital services.

The scientific rationale for examining contextual factors influencing the effectiveness of CSR models in post-conflict countries requires analysing the interrelationships between the socio-political environment, institutional structure, and the level of business participation in reconstruction processes.

The study of the second research question (RQ2) showed that contextual variables act as critical moderators of CSR initiatives’ effectiveness. In the case of Bosnia and Herzegovina, the key factor was institutional fragmentation resulting from the ethno-political conflict and the introduction of a complex multi-level governance system (Ignatieva, Havrylenko, & Serbenivska, 2020). This limited the potential for centrally scaling CSR projects, but, at the same time, created conditions for developing local CSR strategies through cooperation with communities and municipal administrations. This model aligns with the concept of decentralised development, where business plays the role of an intermediary between government and society in addressing socially significant challenges.

In Iraq, the dominant factors included high levels of corruption, an unstable security situation, and dependency on revenues from oil and gas. Under such circumstances, implementing CSR initiatives required formalised public-private partnerships, predominantly involving international actors, which helped minimise risks of inefficiency and misuse. This approach supports empirical findings in institutional economics theory, which

suggests that mechanisms of external oversight can compensate for the domestic weakness of external institutions.

Rwanda, despite limited resources, is an example of consistent institutional consolidation. A high level of centralised governance enabled the government to effectively coordinate business participation in nationwide reconstruction. The successful implementation of digital education campaigns and support for women’s entrepreneurship demonstrates that state institutions can direct CSR in line with strategic sustainable development priorities. This confirms the effectiveness of a vertically integrated approach in environments characterised by a high degree of administrative discipline.

A visual comparison of dominant CSR implementation areas (see Figure 2) shows that in Rwanda and Bosnia, educational initiatives became the leading focus. In contrast, in Iraq, priorities shifted towards energy infrastructure and healthcare. This difference is explained not only by social demand but also by the resource structure of the economies and the level of access to basic services in the post-conflict period.

Regarding the third research question (RQ3), it can be concluded that the most relevant practices for Ukraine are those combining elements of national-level coordination with the flexibility of local participation. A promising model is the public–private partnership in infrastructure projects, similar to the Iraqi example, given the scale of

destroyed energy and housing infrastructure. This requires establishing transparent mechanisms of interaction between businesses and state bodies, with the involvement of international donors, to enhance trust in reconstruction processes (Chervinska et al., 2023).

The experience of Bosnia and Rwanda highlights the importance of involving local businesses in projects aimed at reintegrating internally displaced persons, supporting educational and psychosocial programmes, and paying special attention to communities affected by armed aggression. Job creation, vocational training initiatives, and micro-entrepreneurship can serve as a foundation for restoring human capital (Bondaruk, 2021). Moreover, the practice of digital integration, actively employed in Rwanda, is particularly significant in the Ukrainian context, especially for children and adolescents who lost access to education due to the war.

Therefore, adapting the above practices to Ukrainian realities must take into account the institutional structure, degree of decentralisation, specifics of regional development, and the involvement of international partners. This will allow the development of a comprehensive national strategy for ethical business participation in post-war reconstruction, focused on achieving social justice, sustainable growth, and integration. Figure 2 presents the estimated scale of investment in CSR projects.

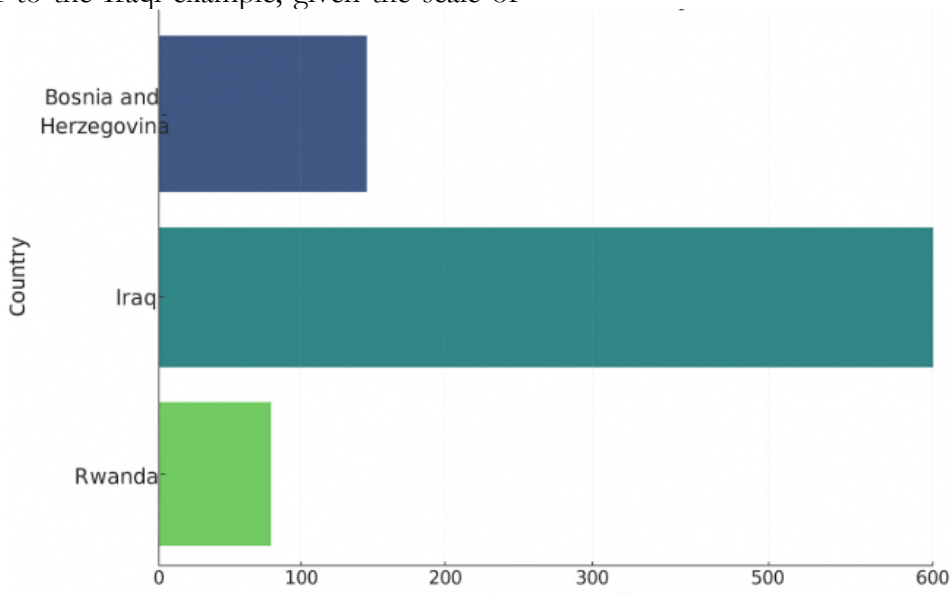


Figure 2. Estimated scale of investments in CSR projects

Visualisation of data on the scale of investment in corporate social responsibility

(CSR) projects indicates a substantial disparity in the level of business financial involvement across post-conflict countries. The highest volume of investment was recorded in Iraq – around USD 600 million – which significantly exceeds the figures for other nations. This can be explained by both the presence of a robust oil sector that provides the resource base for large-scale social projects and by the active participation of transnational corporations in rebuilding essential infrastructure. Bosnia and Herzegovina received considerably less – approximately USD 150 million – with funding coming mainly from international donors and

local companies. The lowest level was recorded in Rwanda – about USD 90 million – which was due to limited financial resources but was offset by effective coordination of governmental and community initiatives.

Therefore, the scale of CSR investment directly correlates with a country’s economic potential and the structure of foreign aid, yet it does not always determine the effectiveness of project implementation. Table 4 presents the key corporate social responsibility practices in a post-conflict context, their relevance to Ukraine, and possible adaptation pathways.

Table 4. Key Corporate Social Responsibility Practices in a Post-Conflict Context: Relevance for Ukraine and Adaptation Pathways

CSR Practice	Country/Model Example	Why is it relevant to Ukraine	How to adapt to Ukrainian realities
<b>Public-Private Partnership (PPP) in Infrastructure Projects</b>	Iraq	Given the scale of destruction, especially in the energy and construction sectors	Formation of transparent PPP mechanisms for the restoration of energy networks, housing, roads with the involvement of the state, business and donors
<b>Localized Business Participation in Reconciliation and IDP Reintegration Projects</b>	Bosnia, Rwanda	Need to support internally displaced persons, social stability	Initiatives at the community level: job creation, support for social enterprises, educational programs for IDPs
<b>Digital Inclusion and Support for Youth Education Programs</b>	Rwanda	Loss of access to education due to the war, especially in the eastern and southern regions	Development and implementation of distance and blended educational programs, ensuring access to digital devices and the Internet
<b>Social Investment in Infrastructure Restoration</b>	Various countries with post-conflict experience	Critical for the restoration of basic services and livelihoods	Comprehensive projects for the restoration of schools, hospitals, roads, water supply networks with large-scale investments from business and partners
<b>Support for Small Businesses and Local Economies</b>	Microfinance model in Bangladesh, India	Economic revival through the development of entrepreneurship	Grant support programs, microloans, business incubators for entrepreneurs in affected regions
<b>Charity and Humanitarian Aid</b>	Global practices	Emergency assistance to victims, support for social stability	Organization of targeted campaigns for the procurement of medicines, products, psychological support, especially in hot spots
<b>Implementation of</b>	EU, international	Increasing investor	Development of local

<b>Ethical Standards and Transparency</b>	corporations	confidence, reducing corruption	codes of ethics, regular audits, trainings, anti-corruption programs in business and state partners
<b>Investment in Technological Innovation and Digitalization</b>	Countries with economic transformation	Modernization and competitiveness in the global market	Implementation of IT solutions, automation of production, creation of digital infrastructure with support of state programs

Source: Compiled by the authors based on analysis from Koval (2024)

Analysis of key CSR practices in a post-conflict context reveals considerable potential for their application in Ukraine, given the challenges posed by large-scale destruction and the ongoing humanitarian crisis. The models presented illustrate diverse approaches, ranging from infrastructure restoration to public-private partnerships, small business support, and digital inclusion. Each of these not only contributed significantly but also demonstrated a high capacity for adaptation to Ukrainian realities, provided there is effective coordination between the state, the private sector, and international donors.

Particularly important are models that deliver a comprehensive socio-economic impact: the development of educational initiatives, the integration of internally displaced persons, the promotion of female and youth entrepreneurship, and the digitalisation of

critical sectors. Such practices contribute not only to the reconstruction of physical infrastructure but also to strengthening social capital, which forms the basis for long-term stability and inclusive growth.

The implementation of these approaches requires adaptation to Ukraine's decentralised governance system, as well as the establishment of transparent institutional mechanisms that ensure public trust in business as a social partner. Taking international experience into account enables Ukraine to develop its model of ethical and responsible business in the context of post-war reconstruction, with a focus on sustainable development, community participation, and open governance processes.

Table 5 presents the scale and relevance of key CSR practices for Ukraine's post-war recovery, including financial benchmarks and strategic priorities.

Table 5 – Scale and Relevance of Key CSR Practices for Ukraine's Post-War Recovery: Financial Benchmarks and Strategic Priorities

CSR practice	Investment scale (USD)	Comments	Relevance for Ukraine
<b>Social investments in infrastructure restoration</b>	\$30–150 million per project	Reconstruction of schools, hospitals, roads	Very high — critical for stabilizing the life of communities and the economy after the war
<b>Support for local businesses and small businesses</b>	\$0.3–5 million per program	Grants, incubators, training programs	High — stimulates local employment, economic revitalization of regions
<b>Educational programs and employee training</b>	\$0.5–4 million for 1–3 years	Courses, trainings, learning centers	High — helps adapt personnel to new requirements, promotes modernization of the economy
<b>Environmental initiatives (green energy, recycling)</b>	\$20–100+ million	Solar/wind power plants, waste disposal	Moderate — important for sustainable development, but requires long-term support and resources
<b>Charity initiatives (material assistance, medicine)</b>	\$10k–\$500k	Purchase of medicines, humanitarian aid	Very high — necessary for supporting victims and social stability
<b>Implementation of ethical standards and</b>	\$5k–\$200k	Codes of ethics, anti-corruption programs	High — increases confidence in business, stimulates investment

<b>transparency</b>			
<b>Investments in technological innovations and digitalization</b>	\$1–30m	ERP systems, automation, IT projects	High — accelerates modernization, increases competitiveness

Source: Compiled by the authors based on analysis from Seliverstova and Losovska (2019)

The analysis of the scale of investments and the importance of key corporate social responsibility (CSR) practices in the context of Ukraine’s post-war reconstruction indicates the need for a comprehensive and strategically sustainable approach to business engagement. The most capital-intensive areas include social investments in the reconstruction of critical infrastructure and environmental protection initiatives, which require coordination between the state, the private sector, and international donors (Besarab & Koshel, 2023). Their implementation is essential for ensuring the basic living conditions of the population and for transitioning to a sustainable development model.

At the same time, less costly but strategically important areas — such as supporting small businesses, developing educational programmes, and introducing digital technologies — demonstrate a high level of significance. These practices help create an environment conducive to long-term economic stability, activate the internal potential of

communities, and facilitate the adaptation of the workforce to new challenges (Kuzmin, Stanasyuk, & Ugolkova, 2021).

It is particularly important to support charitable initiatives and medical assistance, even with relatively small financial expenditures, as they have a direct impact on sustainable social development and humanitarian security (Self Interest over Ethics, 2021). Another crucial condition for the effective implementation of CSR projects is the introduction of ethical standards and transparency mechanisms, which increase public and investor trust in business as an active participant in post-war reconstruction.

Therefore, the formation of a CSR system in Ukraine should be based on a flexible combination of large-scale infrastructure investments with local social initiatives, which together create conditions for sustainable economic and social development in a post-crisis recovery context.

Table 6 presents recommendations for implementing the most relevant CSR practices in Ukraine.

Table 6. Recommendations for Implementing the Most Relevant CSR Practices in Ukraine

<b>Recommendation for Ukraine</b>	<b>Detailed description</b>	<b>Examples from Ukraine / the world</b>	<b>Forecasts and expected results</b>
<b>Development of Public-Private Partnerships (PPPs)</b>	Creating transparent and effective mechanisms for cooperation between the state, business and donors to restore critical infrastructure: energy, housing, roads	Projects for restoring power grids in Donbas, experience of Iraq, Poland	Acceleration of infrastructure restoration by 30-50%, increase in investments in the sector by 20-30%
<b>Localized support for IDPs</b>	Launching social enterprises, training and work programs at the community level to integrate displaced people, supporting the local economy	Initiatives in Lviv, Dnipropetrovsk regions, experience of Bosnia	Increase in employment of IDPs by 25-40%, reduction of social tension
<b>Development of digital inclusion and educational platforms</b>	Providing access to the Internet, digital devices, distance education programs for children and youth in the affected regions	Projects "Digital School" in Ukraine, experience of Rwanda	Improvement of educational indicators by 15-25%, increase in digital literacy of the population
<b>Support for small and medium-sized businesses through grants and loans</b>	Creating grant support programs, microcredit and business incubators in the regions affected by the war	Grant programs from USAID, EBRD, examples in Ivano-Frankivsk region	Increase in the number of small businesses by 20-35%, increase in the local economy
<b>Investment in</b>	Supporting green	Solar power plants in	Reduction in

<b>environmental projects</b>	technologies, waste disposal projects, energy efficiency at the local level	Ukraine, experience of Germany	environmental burden by 10-20%, energy stability
<b>Development of ethical business and transparency</b>	Implementing codes of ethics, anti-corruption practices, increasing business responsibility to the community	Transparency programs in IT companies of Ukraine, experience of the EU	Increase in investor confidence, reduction of risks by 15-25%
<b>Modernization of business through digitalization</b>	Implementing ERP systems, automation, digital platforms to increase the efficiency of enterprises	Digital transformation of Kyivstar, automation of production at Metinvest	Increase in productivity by 20-30%, increase in competitiveness by 25-40%

The conclusions on implementing the most important CSR practices in Ukraine show that a strategic focus on socially responsible business can become a catalyst for the country's systemic reconstruction after the war. The proposed recommendations cover key areas – infrastructure reconstruction, support for internally displaced persons (IDPs), human capital development, business modernisation, and the transition to a green and digital economy.

The highest priority is the development of public-private partnerships, which will accelerate the reconstruction of critical infrastructure through the effective combination of resources from the government, businesses, and international donors. This will result not only in faster reconstruction of energy networks, roads, and housing, but also in increased institutional trust through transparent project management mechanisms. At the same time, local support for IDPs through the creation of social enterprises and educational programmes will contribute to their reintegration into the local economy, reduce social tensions, and foster community development.

Digital inclusion, particularly ensuring access to education in regions affected by the war, plays a crucial role in overcoming educational inequality and building the digital competencies of the new generation. This is

especially important in the context of labour market transformation and the growing role of remote services. Equally important is to stimulate the development of small and medium-sized enterprises through grant and microcredit programmes, which promote economic recovery, employment, and regional revitalisation.

Investing in green initiatives is essential for ensuring long-term sustainability – from reducing environmental impact to enhancing energy security. At the same time, fostering an ethical business culture through the implementation of transparency standards and anti-corruption practices creates conditions for strengthening Ukraine's investment attractiveness.

The modernisation of enterprises through digitalisation and automation of production will increase the efficiency and competitiveness of domestic businesses in both domestic and foreign markets. Implementing these recommendations will make it possible to create an inclusive, sustainable, and innovative post-war development model in which CSR becomes not only an additional tool but also a fundamental principle of economic and social transformation.

Figure 3 presents the relevance of CSR practices for Ukraine.

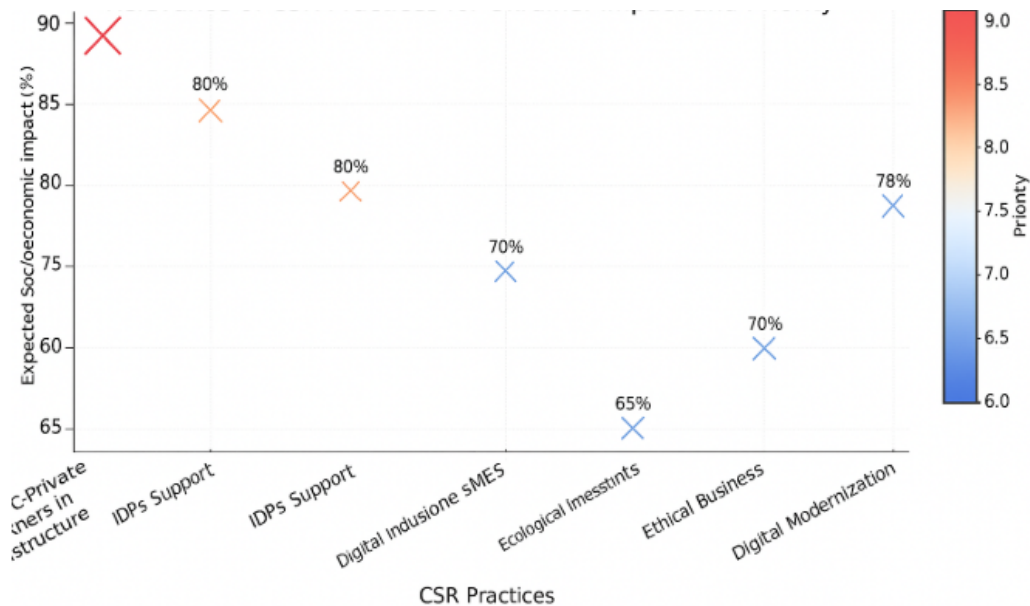


Figure 3. Relevance of CSR practices for Ukraine

CSR practices with the most significant relevance for Ukraine in the post-war period are characterised not only by significant socio-economic effects but also by a high level of implementation, provided there is adequate support from both the state and the business sector. Public-private partnerships in infrastructure projects are at the forefront, with the highest anticipated impact. Their implementation will significantly accelerate the reconstruction of key facilities such as energy systems, transport arteries, and housing, while optimising public expenditure through the attraction of private capital.

Support for internally displaced persons (IDPs) through local business initiatives has proven effective in regions facing waves of forced displacement. Initiatives aimed at job creation, support for social entrepreneurship, and educational integration can ensure sustainable community recovery and reduce social tensions. Likewise, digital inclusion and the support of educational programmes hold great potential for compensating for the loss of access to knowledge and ensuring equal

## DISCUSSION

Within our study on CSR models in post-conflict countries (Bosnia and Herzegovina, Iraq, Rwanda) and their adaptability to the Ukrainian context, particular attention was paid to the impact of contextual factors — such as institutional structure, resource availability, and

opportunities for children in affected regions. These initiatives are particularly important for the development of human capital and digital competencies in the new generation.

Support for small and medium-sized enterprises (SMEs) — including grants, microcredits, and the creation of incubators — enables the rapid activation of the local economy. At the same time, investment in the digital modernisation of businesses ensures productivity growth and adaptation to new global challenges (Koba, 2022). Environmental protection initiatives and the implementation of ethical standards, although less urgent, are essential for long-term sustainable development and building trust in business. Their impact is gradual but significant in terms of institutional development and international integration.

Therefore, CSR policy in Ukraine should combine urgent responses to humanitarian and economic challenges with long-term transformations aimed at social cohesion, economic modernisation, and strengthening trust in institutions.

security level — on the effectiveness of CSR initiatives. The findings are supported by several academic studies that explore CSR as a tool for sustainable development, crisis management, and social integration.

Table 7 presents the SWOT analysis of CSR models in post-conflict countries

Country	Strengths	Weaknesses	Opportunities	Threats
<b>Bosnia and Herzegovina</b>	Focus on education and interethnic reconciliation	Political fragmentation along ethnic lines	Building a shared national identity through educational projects	Political instability
<b>Iraq</b>	Active participation of international companies	Lack of a national CSR strategy	Attracting donor funds for local initiatives	High youth unemployment
<b>Rwanda</b>	Partnership with NGOs	Limited domestic financing	Restoring trust in business through social initiatives	Distrust of business in rural regions

Indeed, Raiko and Podrez (2020) demonstrate that CSR in Ukrainian industrial companies contributes to sustainable development through the enhancement of engagement with local communities, which fully aligns with the conclusions of our study regarding the significance of localised initiatives in Rwanda and Bosnia. Moroz, Meish, and Levchenko (2023) analyse the Ukrainian context during the war, pointing to the necessity of transitioning from declarative to strategic CSR, particularly in the humanitarian sphere, which correlates with the practices of supporting internally displaced persons (IDPs) and fostering social stability discussed in our comparative analysis.

#### *Comparison with previous research*

Similar emphases can be observed in the work of Baila (2024), where CSR is interpreted as the foundation of resilient business modelling in the context of post-crisis recovery. In our study, this is confirmed by examples of infrastructural initiatives in Iraq implemented through public–private partnerships — a model relevant for Ukraine in the restoration of energy and transport sectors.

It is also worth noting the conclusions of Zvarych et al. (2022), who regard CSR as an essential element of international corporate management, especially in times of crisis. This is consistent with the idea of implementing ethical standards, transparency, and digital transformation, which, according to our results (Tables 4–6), should be priority directions for Ukrainian business in the post-war period. In particular, Rwanda’s experience in digital inclusion (the *Connect Rwanda Initiative*) confirms the feasibility of deploying large-scale digital educational programmes in Ukraine as a tool for restoring human capital (Honcharenko et al.,

2022; Romaniuk & Romaniuk, 2023).

The studies of Zlenko and Isaikina (2020) and Kharchuk and Omelianchuk (2020), devoted to the analysis of CSR reporting practices in Ukraine, identify significant structural gaps in the implementation of GRI standards, thus confirming the need for institutional consolidation of transparent social responsibility mechanisms, as outlined in our proposal for developing codes of ethics and anti-corruption programmes.

Thus, both our empirical research and contemporary academic literature demonstrate the relevance of a comprehensive approach to CSR as a mechanism for overcoming the consequences of war, ensuring inclusive recovery, modernising the economy, and strengthening trust in business. The Ukrainian pathway in this context should rely on the adaptation of proven models, the integration of European standards, and the development of local initiatives within the new paradigm of post-crisis responsibility.

In the context of forming a CSR strategy in times of crisis in Ukraine, further studies deepen the understanding of both the internal evolution of CSR approaches and the international influence on business adaptation to extreme conditions. Vanina and Kosenko (2021) outline the conceptual foundations of business social responsibility in Ukraine, emphasising the need for harmonisation of the regulatory framework and institutional support for CSR processes. This conclusion is fully consistent with the results of our research, which highlight the importance of creating transparent public–private partnership mechanisms (Tables 4, 6) as a structural basis of the CSR strategy in the recovery period.

Stetsiv and Zubova (2021) stress the role of professional CSR management as an

integrated process embedded in the overall enterprise management system. In our comparative analysis, this thesis is confirmed through successful cases of coordinating corporate efforts with public policy in Rwanda. Golovko and Oriekhova (2024) examine the mechanisms of adapting international CSR experience to the Ukrainian context, underlining the importance of programme localisation and cultural considerations — an approach we have also identified as a defining factor for the effectiveness of CSR models in post-conflict regions. Urusova and Zubachova (2020) highlight the link between CSR and digital transformations of corporate information systems, which echoes our recommendation to introduce digitalisation as a means of increasing transparency and efficiency in responsible business practices.

In turn, Miskiv and Pasinovych (2023) emphasise the critical importance of CSR in ensuring sustainable development during wartime — a concept we also integrate through practices supporting small businesses and social infrastructure. Special attention should be paid to international publications analysing business responses to the war in Ukraine. For instance, D’Anieri (2024) introduces the concept of “guerrilla CSR”, describing selective corporate activity in response to ethical challenges, which highlights the ambivalence of business behaviour in a highly polarised political environment. DeWinter Schmitt, Jones, and Stazinski (2022) examine the limited investor response to the war, emphasising the low level of focus on human rights and ethical investment — aspects that point to the need for a systematic approach to ESG-based reporting. Boubaker, Liu, and Malik (2022) analyse strategies for avoiding financial risks through sustainable and environmental approaches, proving that CSR can serve as an anti-crisis mechanism for financial stability. These conclusions are consistent with our results regarding the potential of “green” investments in post-war Ukraine (Table 5).

The article by Bamiatzi et al. (2024) also highlights the moral dilemma of global business in the context of Russia’s invasion of Ukraine, showing that CSR is often implemented not for ethical reasons but for reputational protection — further emphasising the relevance of introducing local ethical standards. The works of Kula and Treude (2022) as well as Katsinis, Pastras, and Tetradis (2023) demonstrate how

geopolitical instability caused by war affects digital ecosystems and infrastructures, including in the software sector. They stress that business, even in the tech sphere, cannot remain apolitical, as information architectures become arenas for political influence. This corresponds with the conclusions of Fioretti, Saint Jean, and Smith (2021), who note that focusing solely on shareholder profit without considering social costs is strategically flawed — particularly in a conflict setting.

The issue of the legitimacy of business political activity is explored by De Los Reyes and Scholz (2023), who, using the example of Uber, analyse the boundary between innovation and political intervention. This approach is methodologically valuable for interpreting the “guerrilla CSR” described in Bamiatzi et al. (2024), where the authors examine selective company participation in sanctions or humanitarian initiatives after Russia invades Ukraine. Ertem-Eray and Ki (2024) develop this approach further by analysing diplomatic messages from multinational companies in response to the war, thereby revealing the political dynamics of CSR as a tool of corporate diplomacy.

The publication by Patel and Richter (2024) raises an ethical dilemma: companies’ motivation to exit the Russian market is driven less by ethical conviction than by the desire to avoid reputational risks. This is also confirmed by the study of Clancey-Shang and Fu (2024), which finds that CSR transparency in countries involved in conflict directly affects the quality of financial markets, particularly liquidity and volatility.

At the macroeconomic level, Audretsch et al. (2023) investigate war-induced losses in entrepreneurship using the synthetic control method. Their findings reveal a sharp decline in entrepreneurial activity as a direct economic consequence of war. These results are corroborated by Zavidna and Maliuta (2024), who demonstrate that disruption of supply chains leads to long-term productivity losses. In the national Ukrainian context, Zavidna and Maliuta (2024) show that CSR is transforming into a tool for business economic security. The authors stress the need to develop strategies that combine social initiatives with crisis management, including humanitarian projects, employee support, resilient supply chains, and reputation risk management.

### ***Implications for theory and practice***

Thus, the academic literature confirms the key theses of our study: CSR is not merely a voluntary practice but is transforming into a necessary instrument for sustainable development, economic stabilisation, and the strengthening of social capital in a post-conflict

## **CONCLUSIONS**

Based on the analysis of CSR models in Bosnia and Herzegovina, Iraq, and Rwanda, it has been established that contextual factors — the type of conflict, the level of centralisation, access to resources, and the degree of institutional capacity — significantly influence the dominant directions of CSR practices, their forms of implementation, and sources of financing. Localised approaches, transparent public–private partnerships, digital inclusion, and support for small enterprises have proven to be the most effective under challenging conditions.

It has been determined that for Ukraine, which is in the active phase of military confrontation and preparing for large-scale recovery, the most relevant CSR practices are those that combine social responsibility with addressing infrastructural, humanitarian, and institutional challenges. As a result of comparative analysis and adaptation proposals, a set of recommendations has been formulated that includes the development of public–private partnerships, localised support for internally displaced persons, modernisation through digital technologies, ecological transformation, the implementation of ethical standards and transparency, as well as the development of human capital through education.

A systematized literature review has confirmed the high relevance of the chosen topic in both domestic and international scholarly discourse. Researchers unanimously recognise CSR not only as a tool for the social legitimization of business but also as a powerful mechanism for restoring trust, fostering sustainable development, and strengthening the institutional capacity of society.

Therefore, the successful implementation of CSR in post-war Ukraine should be based on a combination of best international practices with local initiatives, supported by regulatory

society. The implementation of the recommended CSR practices in Ukraine requires, simultaneously, institutional reinforcement, an ethical imperative, and the flexible integration of international experience into the local context.

and institutional reforms, and aligned with the principles of openness, inclusivity, and long-term resilience. CSR must become not a discretionary expression of philanthropy but an integral part of the national strategy for post-war recovery and integration into the European space.

The main target group comprises:

- Representatives of state governance bodies who develop policies and create regulatory and institutional conditions for CSR implementation;
- Companies directly engaged in socially responsible practices, particularly in the areas of community support, assistance to internally displaced persons, digital transformation, and sustainable development;
- Civil society organisations acting as partners in implementing local initiatives, providing public feedback, and promoting inclusivity and transparency in processes.

### ***Suggestions for Future Research***

Prospects for future research include an in-depth analysis of interaction models between the state, business, and civil society in the field of CSR in post-conflict recovery conditions, particularly considering decentralisation and regional disparities. It would also be advisable to focus on developing a system for evaluating the effectiveness of CSR practices in the context of sustainable development, analysing the impact of digital tools on the transparency of social initiatives, and studying the adaptation of international CSR standards to Ukrainian realities. Special attention should be paid to examining the role of CSR in strengthening social capital, restoring trust in institutions, and supporting inclusive economic growth.

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