



Vadym Hetman Kyiv National Economic University

«Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine» (2015-2016)

THE RESEARCH

Editor: professor L.P.Petrashko

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and Vadym Hetman Kyiv National Economic University**

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The research presents a comparative evaluation of modern CSR business-practices of the European and Ukrainian companies on the subject of their terminological identification and the level comparison of understanding the CSR and its practices, motivation, basic spheres of implementation, the companies' formalized CSR policy availability, list of forms and instruments for CSR practices, basic barriers, character and methods of companies' external cooperation, prospects and priorities of CSR practices development in the corporate sector of Ukrainian economy.

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INTRODUCTION

Current business environment with its tough competition actualizes the necessity for joint efforts of all its participants not only in the improving of business efficiency, but also in the struggle for survival and sustainable development. European companies demonstrate positive growth of corporate leadership practices in sustainable development. The leaders of implementation of the practices of corporate social responsibility (CSR) at global level are the companies of the continental Europe and the UK. The CSR practice is a relatively new activity in the Ukrainian business environment.

The assessment of today's CSR business practices of the European and Ukrainian companies for their terminological identification and the comparison of their levels of understanding of CSR, their motives, basic spheres of application, the existence of the formalized CSR policies in companies, the list of forms and instruments of CSR practices, the key barriers, the nature and methods of companies' external interactions, the perspectives and priorities of CSR practices development in the Ukrainian corporate sector are presented in the results of the research "Comparative Evaluation of Corporate Social Responsibility (CSR) Business-Practices: EU and Ukraine" (2015-2016) according to the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under "Lifelong Learning" program.

The team of research experts believes that the results will ensure the dissemination of frontier European experience of CSR practices in the business environment of Ukraine, will contribute to the development of a platform for the dialogue on socially responsible business between businessmen, politicians, government officials, civil society institutions, scientific and educational institutions.

1. Methodology and research tools

The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016) is the result of implementation of the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program with participation of the team of project experts, the teachers of the International management department: professor Petrashko L.P., professor Petrashko P.G., associate professor Martynyuk O.V., assistant professor Kyian Y.M. and the students of the master's degree program “International Business Management” of the Vadym Hetman Kyiv National Economic University and the Institute of Business Education.

The key task of the research is the study of practical approaches of integration CSR experience into the strategic aims of the companies of Ukrainian business environment and active involvement of students into participation in the research with the aim of distribution of the European values and popularization of CSR in Ukraine.

The primary purpose of the research is to study the modern practices of CSR for the subject of its terminological identification and to compare the understanding and the realization of CSR practices by the European and Ukrainian companies, which operate in the Ukrainian business environment.

Basic tasks of the research are the following:

- to find out an awareness and understanding of CSR concepts
- to define the reasons and spheres of CSR
- to find out the presence of the formalized policy in the sphere of CSR
- to define the forms and instruments of CSR
- to outline the circle of officials by functional providing of CSR implementation
- to estimate the presence, forms of cooperation and character of cooperation of company with the basic groups of stakeholders in the sphere of CSR
- to define the main approaches of the companies` personnel policy

- to find out the forms of companies` activity monitoring in the sphere of CSR
- to outline the basic barriers and problems of the mentioned sphere
- to name the influence factors of decision making in the sphere of companies` CSR
- to define the basic instruments of popularization of CSR practices of the company
- to find out the sources of ideas for CSR development
- to estimate the prospects and priorities of CSR development
- to estimate the features of dependence of CSR practices from the company sizes, types of ownership, sectors of economy and regions of the country.

The mentioned factors were put into the basis of development of the tools for scientific research. The designed questionnaire “Practices of Corporate Social Responsibility of the Ukrainian Business-Environment” includes 5 key blocks. The diagnostic parameters of the questionnaire in the context of structural blocks and the amount of questions are presented in the Table. 1.1. The questionnaire is presented in the Annex 1.

Table 1.1

Diagnostic parameters of the questionnaire “Practices of CSR of the Ukrainian Business-Environment”

Names of structural blocks of the questionnaire	Examples of questions
1	2
BLOCK 1. “General description of the company”	1. Name 2. Sphere of activity 3. Geographical region of activity 4. Amount of permanent employees 5. Beginning of activity in the sphere of CSR
BLOCK 2. “Understanding of CSR categories”	1. Your understanding of CSR... (total amount - 7 questions)
BLOCK 3. “Forms and instruments of CSR practices”	1. Main CSR practices... (total amount - 17 questions)
BLOCK 4. “Problems and barriers of CSR practices”	1. List of barriers on the way of sustainable development... (total amount - 7 questions)
BLOCK 5. “Prospects and priorities of CSR practices development”	1. Sources of ideas for CSR practices development. (total amount - 4 questions)

The questionnaire was conducted by personal interview. It was carried out on the level of top-management of the companies of Ukrainian business environment, aiming to determine the most competent estimations: heads of the companies and their deputies, directors of the specialized subdivisions in the sphere of CSR management and their deputies. The respondents were acknowledged about 90-100% of the information related to the company`s activity in the sphere of CSR: public relations of the company, ecological aspects of activity, internal policy and relationships with employees, its policy and partnership relations with different groups of stakeholders. It allowed to receive fair answers for each of the research questions.

The total amount of 214 European and national companies of the Ukrainian business environment, activity of which extends on 22 Ukrainian regions, made up the research. Shaping the total amount of the selected companies for the research was carried out with accordance to the work-practice plan for the students of the master's degree program “International Business Management” at “Vadym Hetman Kyiv National Economic University” (2015-2016). Such approach for the selection of the companies has defined the basic limitations of this research: the design of respondents` selection - 214 companies; the absence of 100% regional and branch representation (Table. 1.2), that is explained by excluding the Crimea and the occupied regions of Donbas from the research selection.

Table 1.2

Regional structure of the research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine”, 2015-2016.

Regions	% of respondent-companies
1	2
Vinnytsya	6
Volyn	4
Dnipropetrovsk	4
Donetsk (non-occupied region)	4
Zhytomyr	4
Zakarpattia	4
Zaporizhzhya	4
Ivano-Frankivsk	4
Kirovohrad	4
Kyiv	10
Luhansk (non-occupied region)	4
Lviv	4
Mykolaiv	4
Odesa	4
Poltava	6
Rivne	4
Sumy	4
Ternopil	4
Kharkiv	4
Kherson	4
Khmelnysk	6
Chernihiv	4
Total	100

The researched companies were divided into the European (25% of respondent-companies)¹ and national (75% of companies-respondents). The structure of the surveyed companies for the research is presented in the Fig. 1.1, 1.2, 1.3 and 1.4.

¹ The following companies were referred to the group of European respondent-companies: the branches of the European companies; the companies with foreign European capital and management; the companies that operate in the European markets

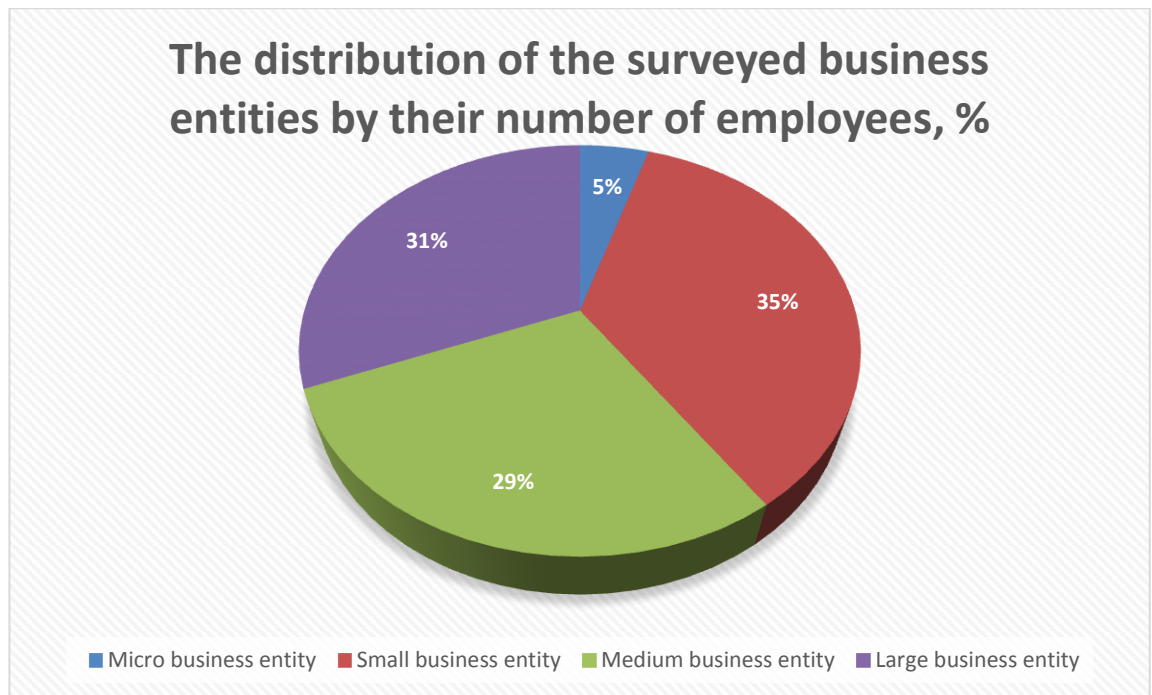


Fig.1.1. The structure of the surveyed companies for the research

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

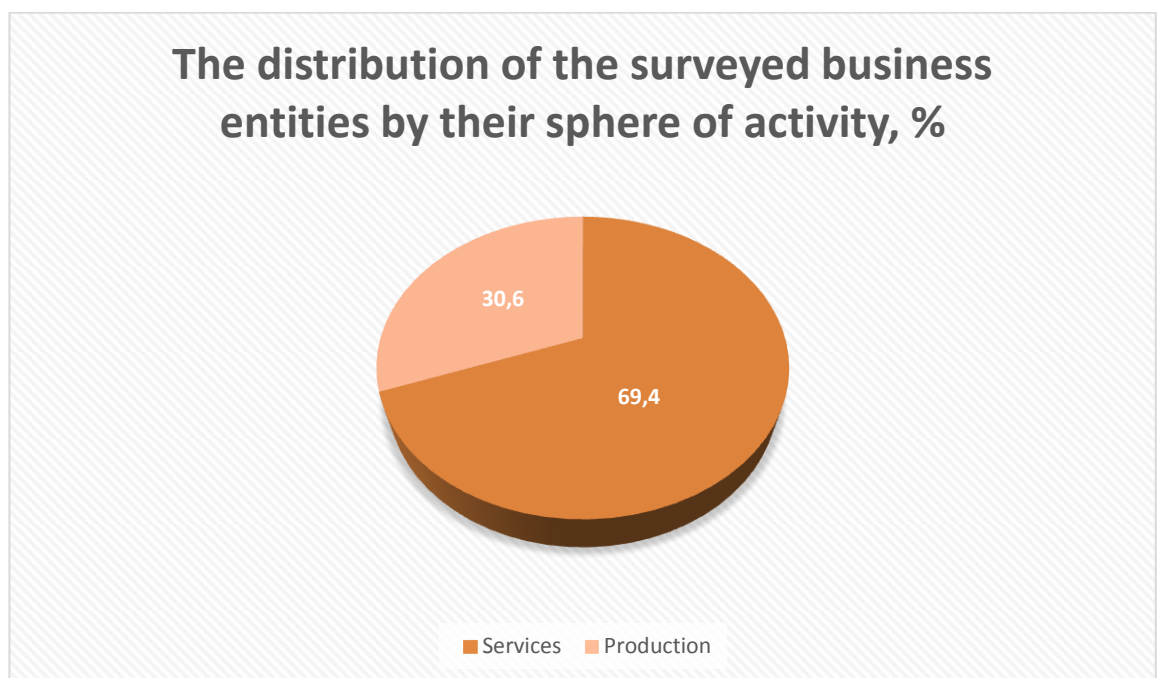


Fig.1.2. The structure of the surveyed companies for the research

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

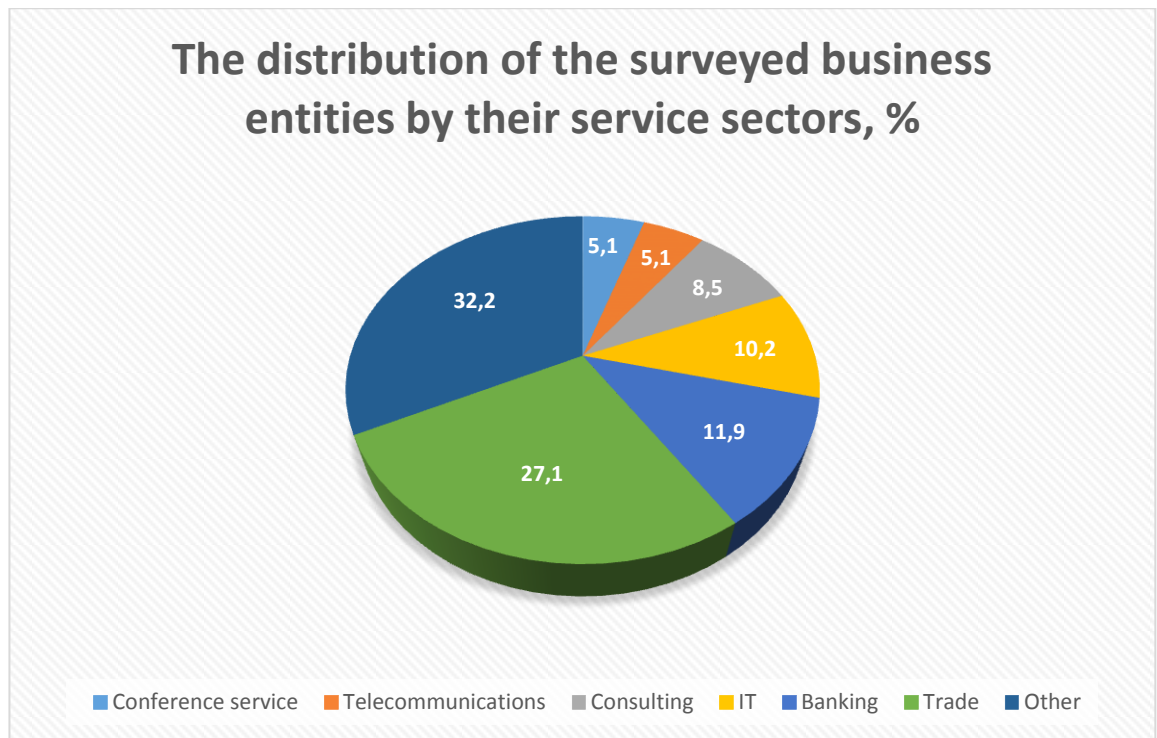


Fig.1.3. The structure of the surveyed companies for the research

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

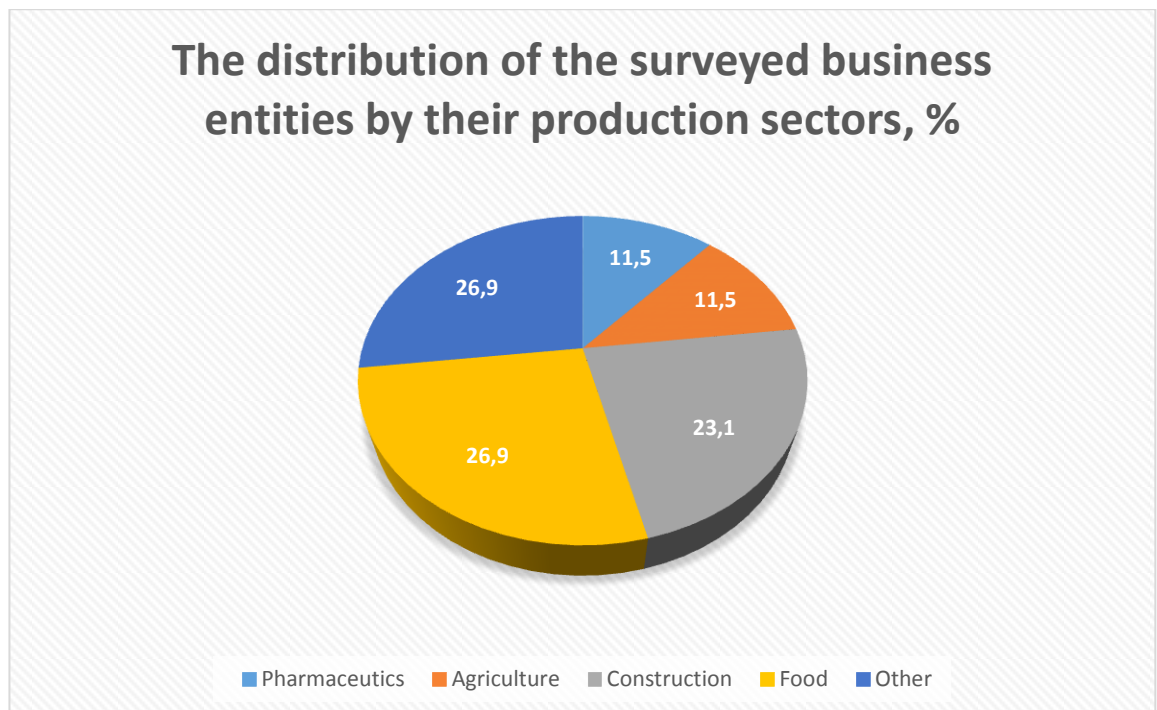


Fig. 1.4 The structure of the surveyed companies for the research

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

2. Research results

The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016) includes 214 European and national respondents of the questionnaire. According to our point of view, it can not be considered a full-scale research with the necessary representative selection. Taking into account the above stated circumstances, the summarizing results can not be shared on all the companies of the Ukrainian business environment, which apply CSR practices. However, the European and national companies were included to the questionnaire list, that represent different industries of Ukrainian economy, geographical regions of the country, types of ownership, cross-cultural origin of capital and management. This suggests to consider that the stated research aims were reached.

The conducted research of comparative assessment of CSR practices of the European and national companies, that function in the Ukrainian business-environment (2015-2016), allowed to find out the range of variant divergences and the features of their realization in the following systems of criteria: terminological identification of the concept “CSR and its practices”; reasons and basic spheres of application; presence of the formalized responsible policy, forms, instruments and functional providing of its realization; basic barriers, character, methods and forms of external cooperation of the companies; monitoring of the responsible activity of the companies; basic instruments of popularization of the responsible practices and source of ideas, prospects and priorities of their development.

All the companies-respondents know about the CSR of business. Identification of the social activity of the questioned companies is presented on the Fig. 2.1. According to research results, 75% of the European companies-respondents of the questionnaire use the term “CSR”, only 52% of the national companies confirm this statement. The estimation of the questionnaire of national respondents allows to draw a conclusion, that 26% see it as charity activity, 17% - as social investments of the company, 10% - as corporate philanthropy, can not

define it - 10%. It should be noted that the corresponding indexes of estimation by the European respondents of the questionnaire are considerably higher. Namely: 42% of the respondents determine the social activity of company as charity activity, 25% - as corporate philanthropy, 23% - as social investments and only 6% of respondents can not identify it.

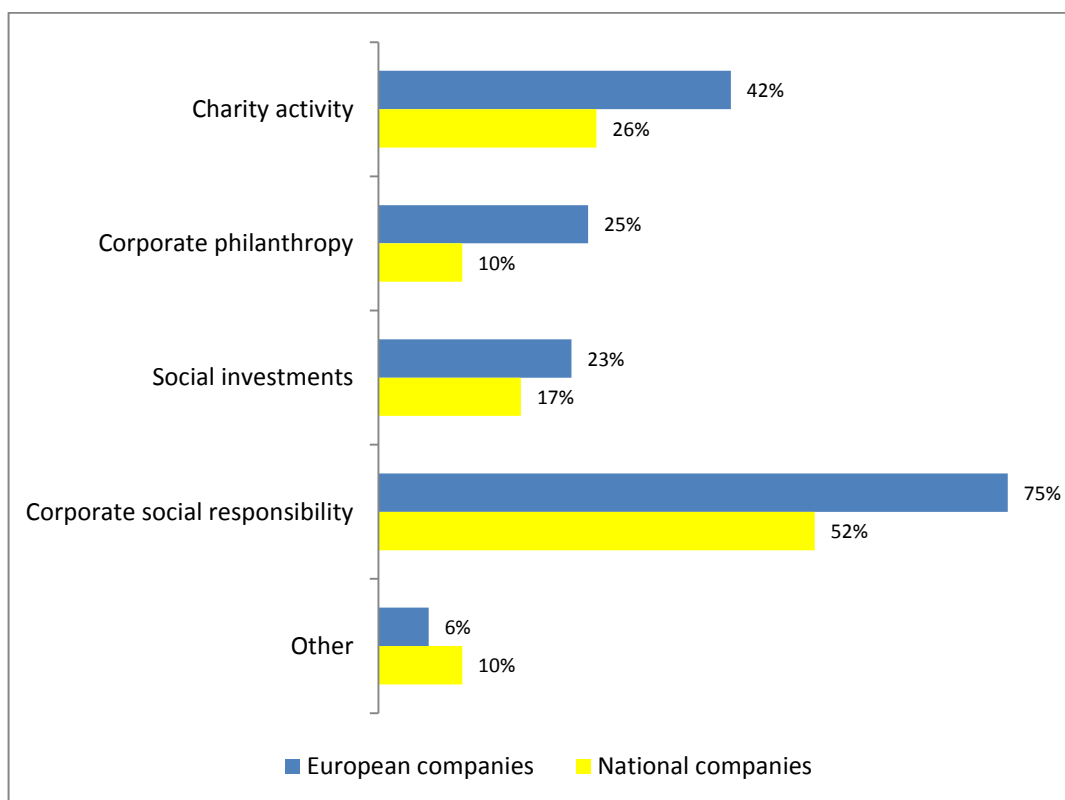


Fig. 2.1. How would you define the social activity of your company? (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The level of understanding of CSR, while including the complete list of activity spheres, distinguishes the group of the European companies from the national group. However, the range of divergences of their estimations of the questionnaire is insignificant. In relation to maintaining of CSR, the respondents of questionnaire include the following into this activity: observance of legislation norms (79% of European and 49% of national respondents), common style of

doing business in the world (13% of European and 19% of national respondents), presence of corporate management code (48% of European and 34% of national respondents), national leadership (6% of European and 14% of national respondents), realization of regular ecological assessments of activity (27 % of European and 19% of national respondents), dialogue and cooperation with interested parties (37% of European and 32% of national respondents), social activity (79% of European and 58% of national respondents), providing of industrial safety (33% of European and 22% of national respondents), providing of good personnel policy (Fig. 2.2.).

The group of the European respondents of the questionnaire has a complete idea about the maintaining of CSR (100% of the polled respondents). It should be noted that only 5% of national respondents of questionnaire see the CSR of company in the complete list of the named spheres. Received results show the movement of CSR accents into internal social and personnel measures among national respondents of the research. The explanation for it is the currently formed dependence of the effectiveness of company on the labor productivity of employees, their qualification, competences and loyalty to their company. The stereotype, that CSR is associated with charity activity, is widespread in the Ukrainian business-environment. According to the results of the questionnaire, 36% of the polled national research respondents included charity in the sphere of CSR.

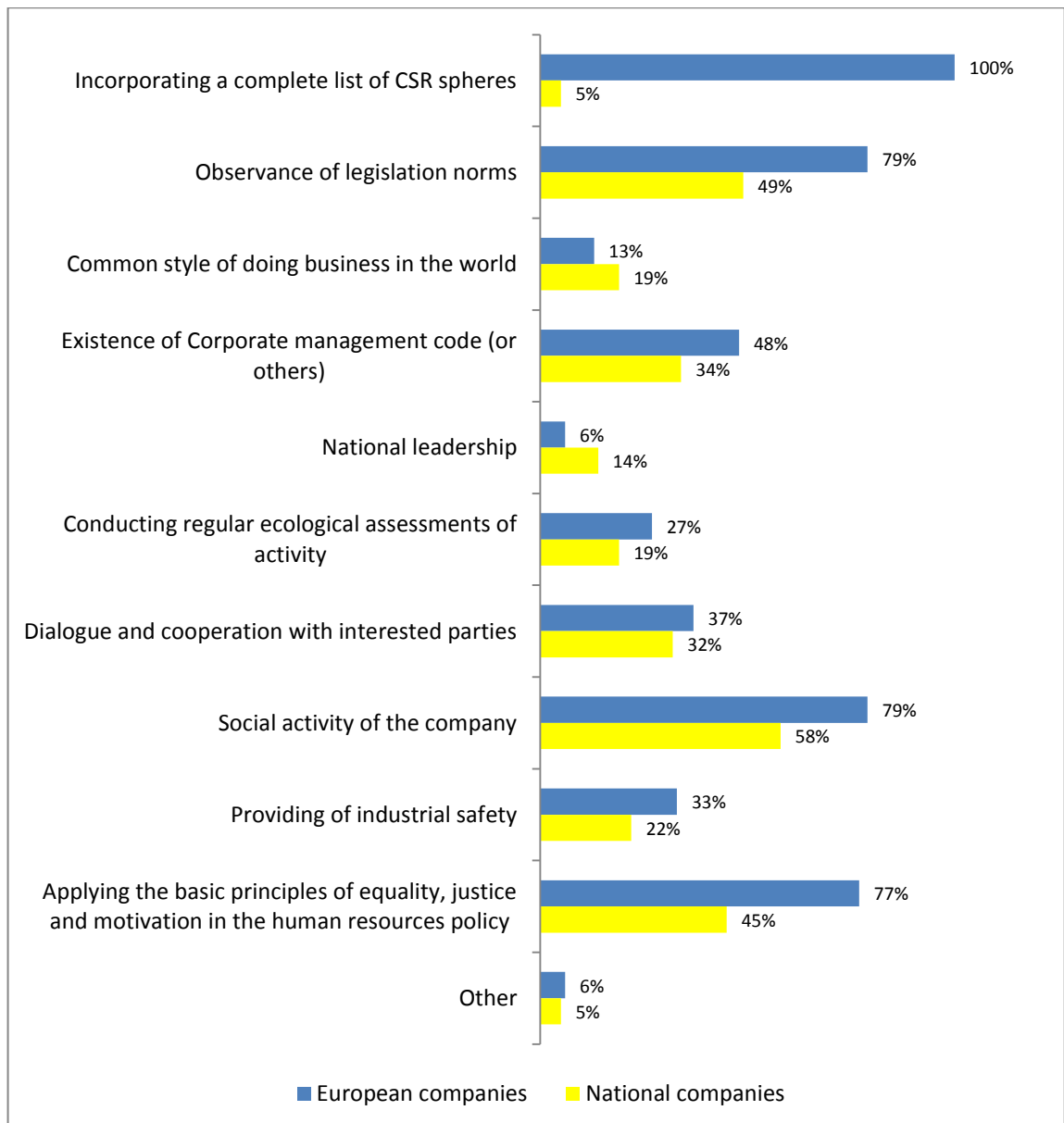


Fig. 2.2. Your understanding of corporate social responsibility (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

Responsible attitude towards environment has not become the realized necessity for the national companies` management of corresponding policy yet. Only 19% of the corresponding respondents consider the necessity to conduct the regular ecological estimations of their activity. It means that most of the national companies do not see themselves socially responsible for the solution of ecological problems. For comparison, 27% of the European respondents of questionnaire

defined the mentioned sphere, as an obligatory constituent of their activity (Fig. 2.2.).

The presence of the formalized policy in the sphere of CSR (strategies of CSR) in the company, that spreads on the activity of company in the country of its origin and abroad (including suppliers), was confirmed by 56% of the European questionnaire respondents and only by 14% of national respondents. Thus, the bigger part of national respondents, unlike European, conduct CSR not systematically and not within the framework of the planned strategy. It means that CSR is not perceived by Ukrainian business structures, as a part of strategic management, although the bigger part of the polled national respondents practices certain measures of CSR. Converting CSR into the mandatory part of the development strategy for the company remains for national respondents the matter of the future (Fig. 2.3.).

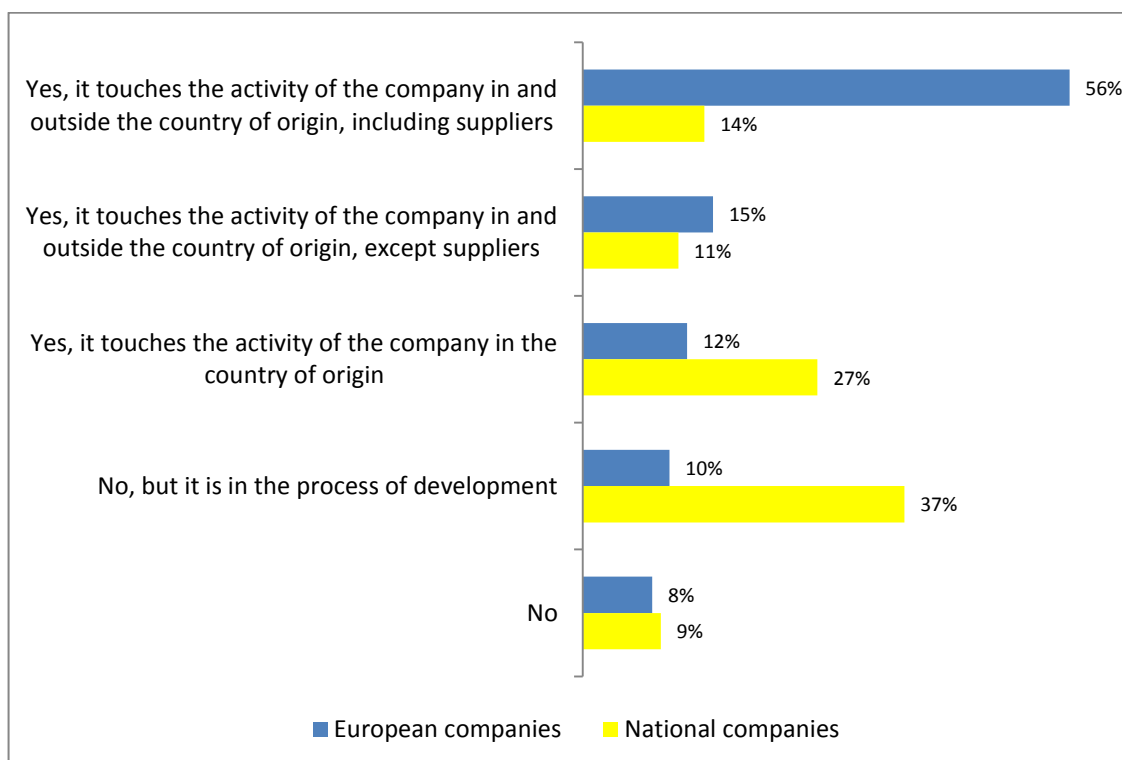


Fig. 2.3. Existence of formalized policy (strategies in the sphere of CSR) of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

For majority of the European and national companies of the Ukrainian business environment, the basic reasons for CSR are: positive image of the company (62% of the European respondents and 65% of national respondents); social protection of employees (accordingly 85% and 49%); forming of competitive advantages (accordingly 62% and 39%); introduction of common standards (accordingly 42% and 29%); decision of management (accordingly 27% and 26%); altruism (accordingly 17% and 14%); international initiatives (accordingly 27% and 19%); tolerance is with the authorities (Fig. 2.4.).

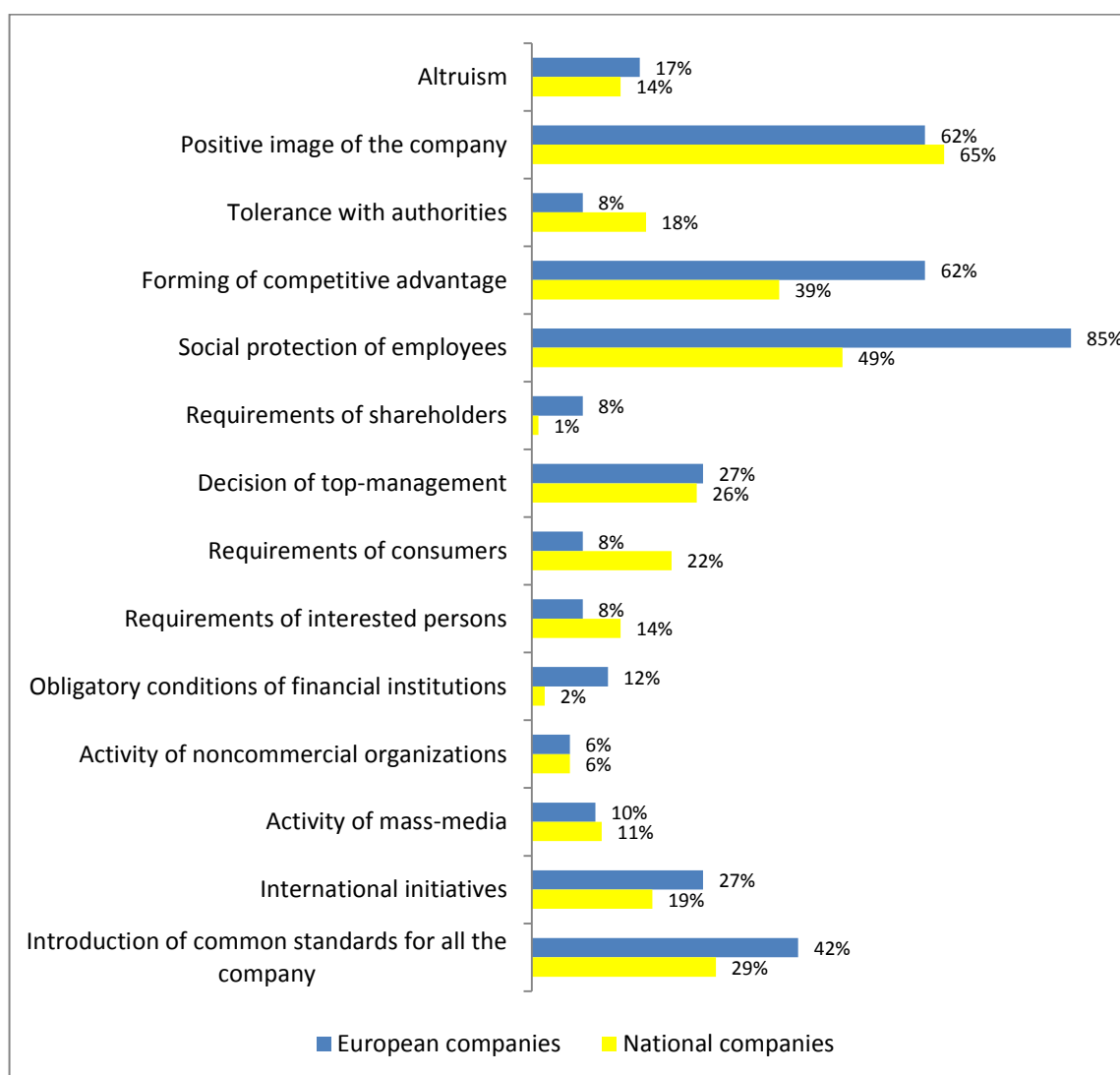


Fig. 2.4. Reasons for CSR in the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The international image of the company was put into the first place in the list of the main factors of influence on decision-making about CSR practices implementation by the group of European companies (52% of the polled respondents). The group of national companies put the CSR goals on the first place (57% of the polled respondents). The next three factors for the European companies are: goals (50% of the polled respondents), size (29% of the polled respondents) and forms of CSR (27% of the polled respondents). Corresponding factors for national companies are: public recognition (29% of the polled respondents), international image of company (28% of the polled respondents), and address help (25% of the polled respondents).

Minor part of the polled national respondents outlined the role of factors of forms of help (13% of the polled respondents) and the possibility of receiving of tax deductions (11% of the polled respondents). It should be specified that only 2% of the European respondent-companies marked the factor of possibility of receiving tax deductions. This issue can be explained by the absence of the real mechanisms for providing tax deductions in Ukraine. Motivation by the government authorities for tax payment on the future periods and the uncertainty of compliance of principles declared by the state explains a carefulness of business structures in opening the information about the results of activity and closes the prospects of CSR increase rates for the companies in Ukraine. The outlined features of CSR business practices touch not only the national companies, but also all other subjects of economic activity in Ukraine (Fig. 2.5.).

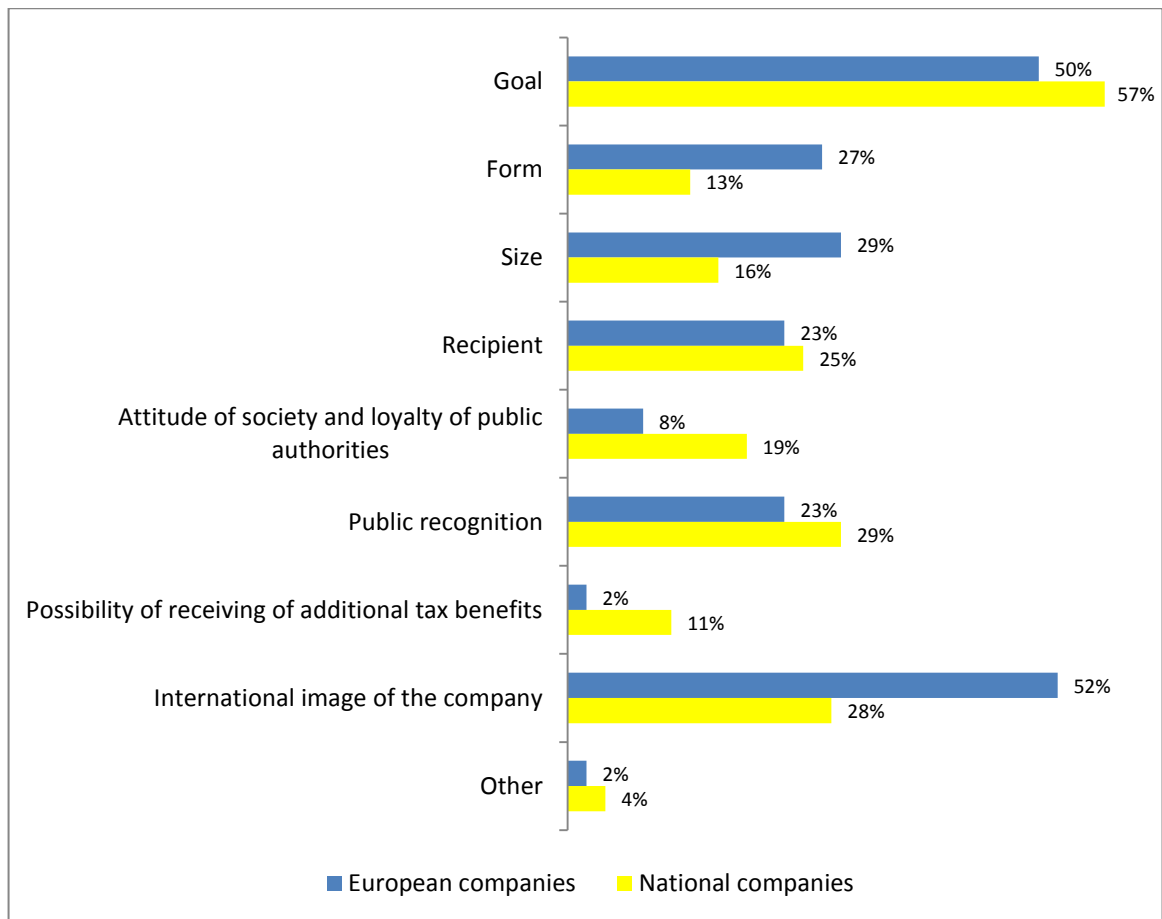


Fig. 2.5. What factors do influence on decision-making about CSR in the company? (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The functional providing of CSR implementation is mostly conducted by company leaders and top-management. According to the results of the research assessments for the European companies and for national companies these indexes do not have considerable divergences. Accordingly: 31% and 45%, 58% and 53% of the polled respondents. Such situation is explained by the integration of CSR policy into the strategic goals of the questioned respondents and by understanding of the role of responsible behavior for improving the competitiveness of the company.

The results of the questionnaire show that only 29% of the European respondents and 8% of national companies have special subdivisions for CSR development. In some companies the function of implementation of CSR practices

in business processes is delegated to press-service (2% of European and 4% of national respondents of the questionnaire), marketing department (accordingly 21% and 9%), and other subdivisions (accordingly 2% and 12%) (Fig. 2.6.). The assessment of changes in the structure of CSR management in the researched companies shows the direct dependence of CSR management approaches from the motives of the named activity. At predominance of altruism motives, coordination and control are concentrated in the hands of company leaders. When changing the motives to create a positive reputation and image of the company, planning, implementation and control of company's CSR is conducted within the responsibility of its PR-department or created subdivision. According to results of the conducted research, the formation of a separate functional subdivision for CSR development remains the matter of the future prospects of companies' development in the Ukrainian business of environment. Crisis and post-crisis periods move the stated prospects farther due to reduction of incomes of business structures and shortage of finance for CSR development.

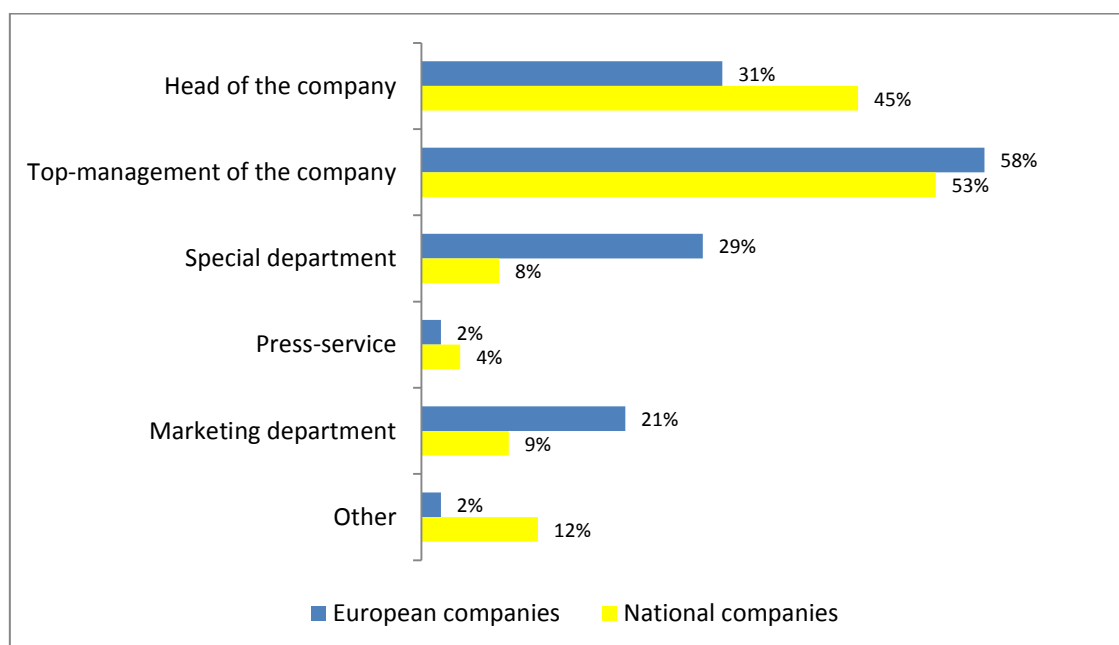


Fig. 2.6. Functional enforcement of providing CSR practices fulfillment (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The most popular spheres of responsible practices for the European and for national companies are social practices (accordingly 71% and 54% of the polled respondents). Charity practices are on the second place for the European companies (67%), and economic practices - for national companies (48%) of the polled respondents), on the third place for the European respondents there are practices of responsibility for products (62%), and for national companies - charity practices (47%). (Fig. 2.7.).

The traditional formulation of the problem of CSR of business structures in relation to determination of their role in the solution of social questions demonstrates, that domestic companies are more inclined to depend on the state in realization of the programs of environmental preservation. Only 35% of the polled national respondents include ecological practices in the sphere of CSR practices. For comparison, the mentioned index is 60% for the European respondents of questionnaire. Exceeding of the corresponding indexes compared to national companies is almost in two times.



Fig. 2.7. Spheres of the company's responsible practices (% of positive answers of the interviewed respondents)

Source: The research "Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine" (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under "Lifelong Learning" program.

According to the estimations of questionnaire of the European and national research respondents, charity activity is mainly conducted from time to time (episodically). The results of the questionnaire showed the following: for the European companies - 79% of the polled respondents, and for national companies - 52%.

Only 29% of the European respondents of questionnaire showed including of charity activity into the strategies of activity of the companies. It is necessary to notice that national companies are ahead of the European in the mentioned index. Their estimation is 40% of the polled respondents. Such situation can be explained by consolidation and distribution of responsibility values in the corporate sector of Ukrainian economy under difficult conditions of national interests` protection of the Ukrainian people.

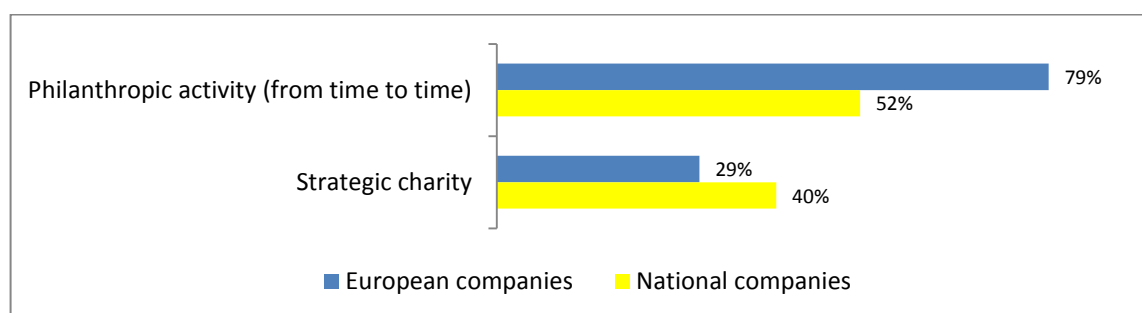


Fig. 2.8. Charity practices of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The comparison of key reasons for charity activity of companies of Ukrainian business environment is presented on the Fig. 2.9. Most respondents of the conducted research name unselfish aid (56% of European and 55% of national companies) as the key reason for charity. The activity targeted to solve the social problems of the community and society is determined approximately by the third part of the polled respondents as the reason for charity aid (accordingly 37% and 26%). And only 19% of the polled European respondents and 25% of the national

link their charity activity with their own mission, key competences and strategy, thus determining it as a part of own long-term marketing strategy.

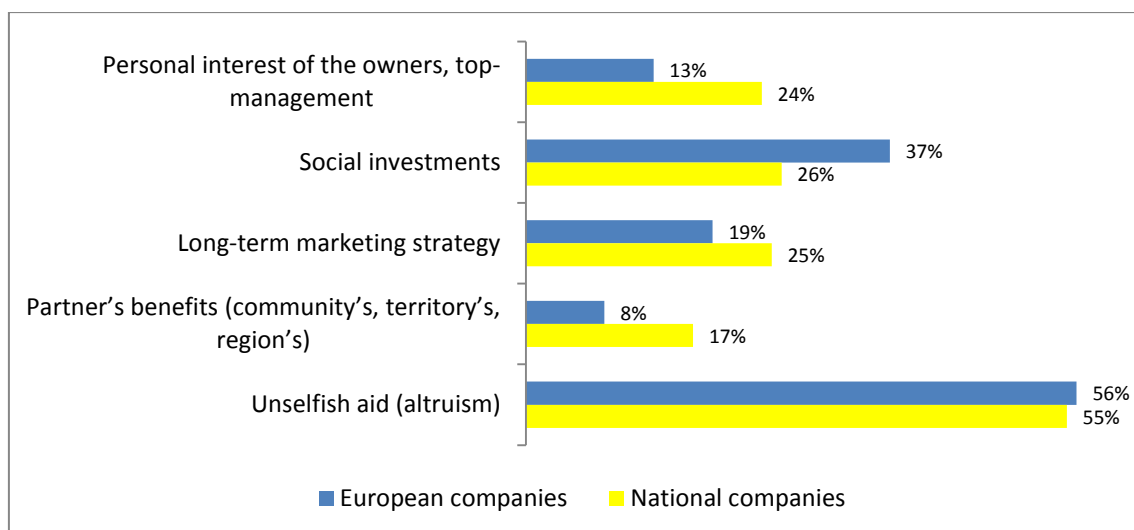


Fig. 2.9. Basic reasons for the company's charity activity (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The polled respondents try to diversify equally the forms of granting the charity help: financial resources, goods and services, time, professional skills of employees. But there are insignificant divergences in their usage by the European and national companies. The main form of granting charity aid by the European companies of the Ukrainian business environment is financial resource (63% of the polled respondents). For national companies this index is only 36% of the polled respondents. High rate of increasing of other forms of granting charity aid should be also mentioned, namely: volunteer labor (accordingly 38% and 37%), providing the commodities and services, related to activity of the company (37% and 43%), providing commodities and services not connected with activity of the company (35% and 25%) and providing expert help (pro-bono services - accordingly 46% and 27%). Such distribution of answers of the polled respondents represents, firstly, the expansion of awareness of business structures about different practices of charity activity, and, secondly, about the influence of financial crisis of the last years in the context of the usage of non-financial forms for providing the charity

help. (Fig. 2.10.). Stability and consistency are the characteristics for implementation of practices of pro-bono services in the European countries: most companies provide 5% of their business hours for free professional services for unprotected segments of population, charity and public organizations.

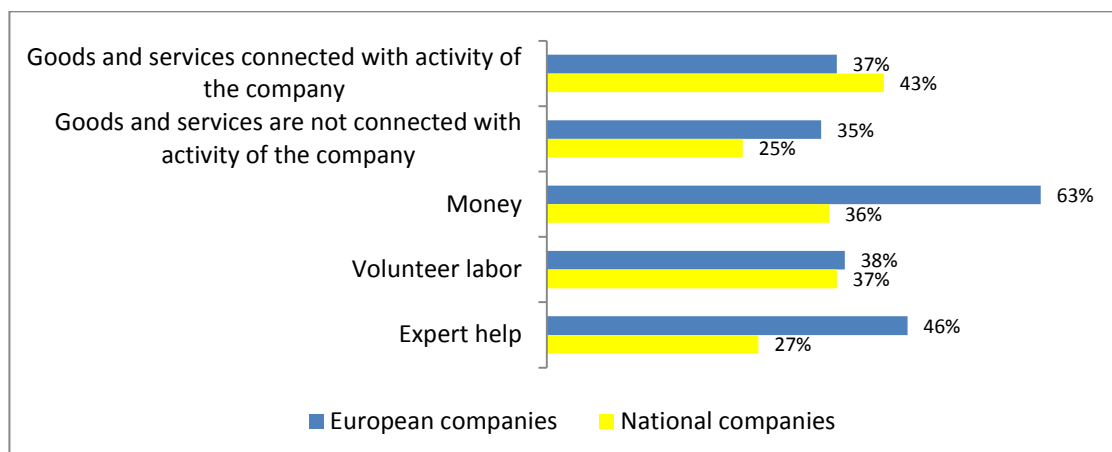


Fig. 2.10. Forms of providing charity aid by the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The determined tendencies for financial and material forms of providing charity aid influenced the change of the usage of instruments for its realization. According to the research results, addressed material aid (54% of the polled respondents) and volunteer programs (46% of the polled respondents) are the most widespread instruments of charity activity for the European companies in the Ukrainian business environment. As for national companies, the instruments are products (40% of the polled respondents) and volunteer programs (35% of the polled respondents). Corporate volunteering and pro-bono services, that are based on time-management and competence of company`s employees, are seen by management as an instrument for charity and as an effective method of personnel development: creation of same-minded teams, development of loyalty of employees to the company, estimation and development of personal qualities of employees, formation of the corporate culture of the company.

Creation of corporate funds is the least widespread instrument of charity activity of companies. It should be mentioned that creation of own corporate funds is a method to separate the charity activity from the main business activity of the company. As for now, the companies of the Ukrainian business environment at the current phase of development do not have enough money to provide systematic, long-term financing, and, thus, long-term strategy for charity activity. And for this reason, the above-named instrument of charity activity is not applied in practices of corporate philanthropy of the respondent companies.

The comparative estimation of partnership of the companies of Ukrainian business environment in the sphere of charity activity is interesting enough, according to our point of view. The third part of the polled European and national respondents uses partner programs as an instrument of charity activity. The directions of assessment of the named partnership are defined by the methodical approach of the research, namely: partnership with own collective and cross-sectoral partnership with business structures, public society and public sector. Adaptation of the advanced experience of usage of cross-partner approaches by companies allows to reach the goals that would be impossible in case the companies worked independently. It also creates clear competitive advantages: achievement of synergetic effect due to combination of resources; strengthening of connections with the regional communities; creation of the new channels of communication connections.

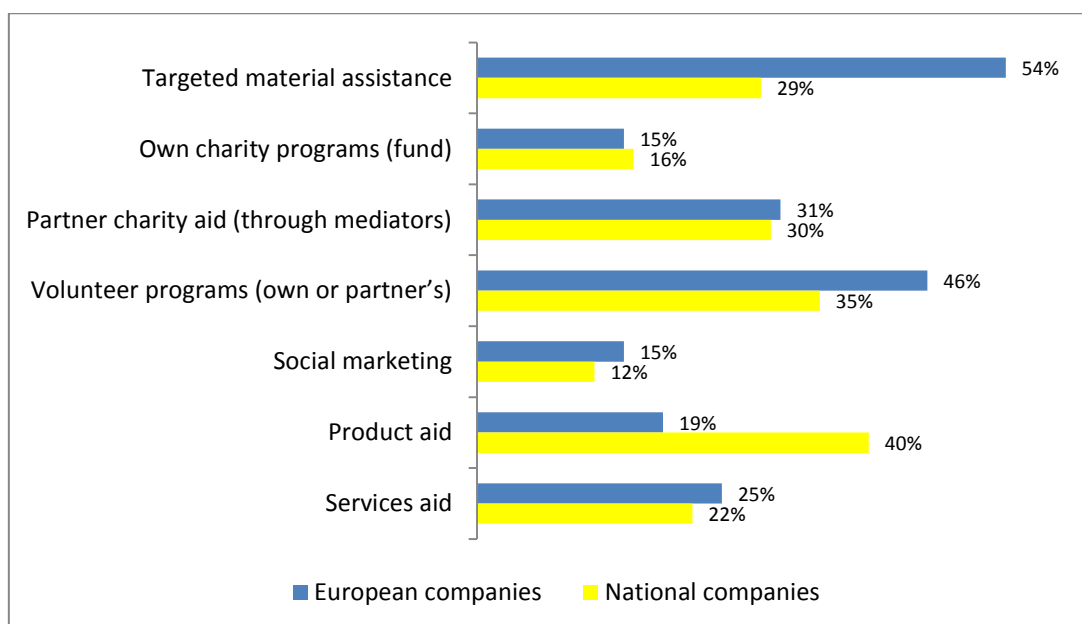


Fig. 2.11. Instruments of charity activity, available in the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The key economic practices, which are used by the polled European and national companies, are the competitive practices (accordingly 63% and 51% of research respondents). It should be also noticed about the high representation of the following practices in the list of economic practices of responsibility: practices of market presence (54% of the polled European respondents and 47% of national), anticorruption practices (accordingly 40% and 35% of the polled respondents), purchase practices (accordingly 31% and 34% of the polled respondents). The difficult political and economic situation in Ukraine influenced on the amount of practices of responsible investing. Thus, only 29% of the polled European and 22% of national research respondents use these practices in their activity (Fig. 2.12).

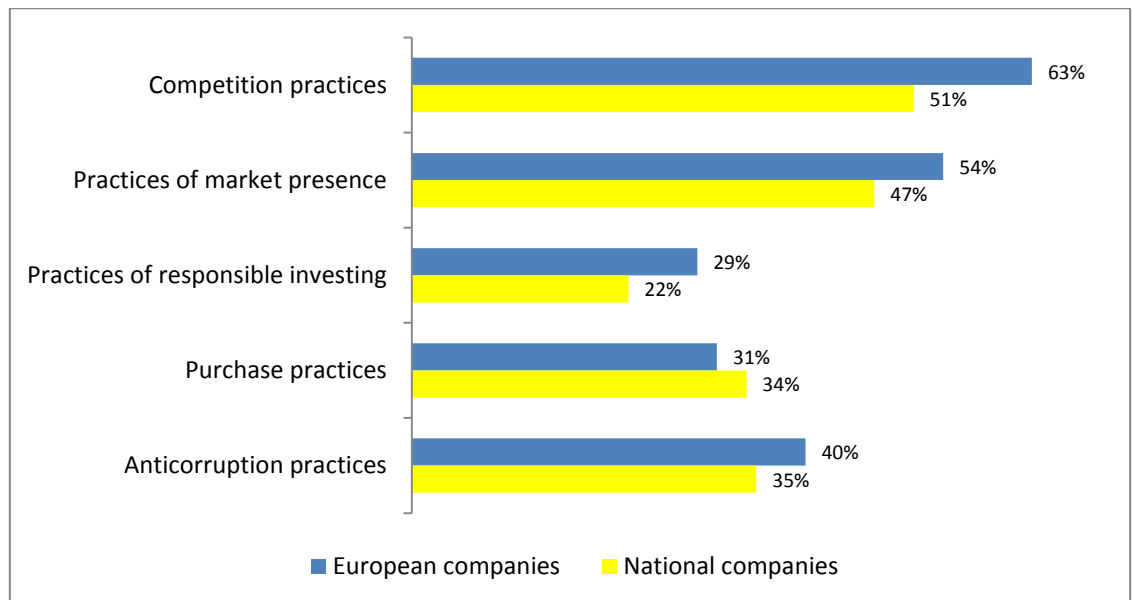


Fig. 2.12. Economic practices of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

Accounting the interests of the basic groups of stakeholders (state, investors, shareholders, suppliers, clients, consumers, community, research and educational institutes) and the level of cooperation with interested parties with the help of an open dialogue and mutually beneficial cooperation at the European companies is estimated at 63% and 65% of the polled respondents, at national companies - 46% and 63% of the polled respondents. Mostly, national respondents take into account the interests of business, consumers, state and own employees.

It should be stated that both groups of the polled respondents do not consider defending their own business interests in relations with stakeholders to be important (10% of the European companies and 14% of national). At the same time, research results prove that both the European and national companies close their information on accounting. Only 35% of the polled European and 24% of national companies determine the stated criterion as an important character feature of mutual relations with all groups of stakeholders (Fig. 2.13). First of all, it is explained by immaturity of companies in the questions of implementation of

international standards of accounting and in the joining to the global initiatives of responsible business.

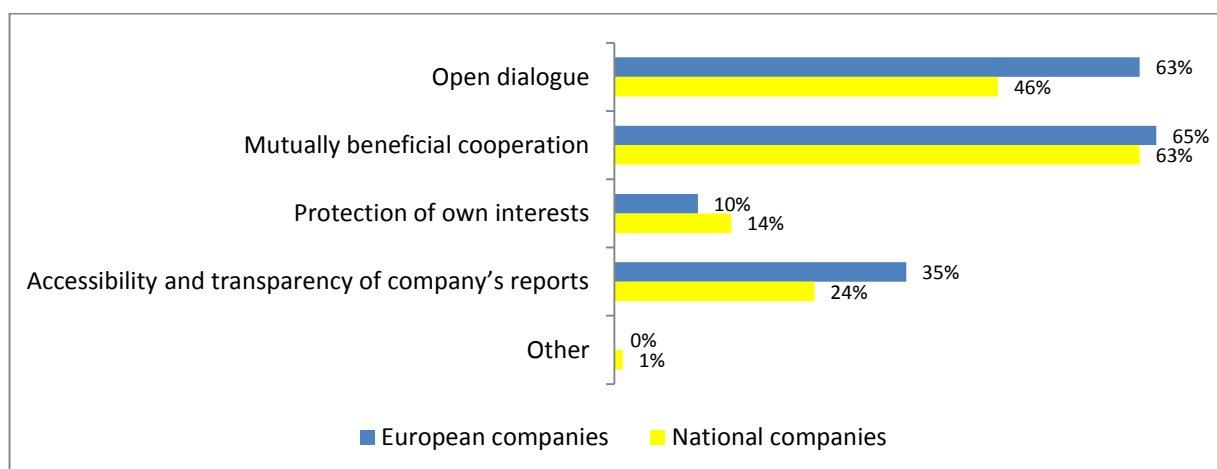


Fig. 2.13. Nature of cooperation with interested parties (suppliers, consumers, financial institutions) (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The forms of external cooperation of the companies with stakeholders, that are used by the European and domestic respondents, are consultations (accordingly 60% and 48%), seminars (accordingly 37% and 35%), press-conferences (accordingly 27% and 41%), sociological researches (accordingly 13% and 22%) (Fig. 2.14). There are no considerable divergences in the applying of the forms of external cooperation with stakeholders by the European and national companies on the stated issues. The size of company also does not influence on choice of the mentioned forms of cooperation.

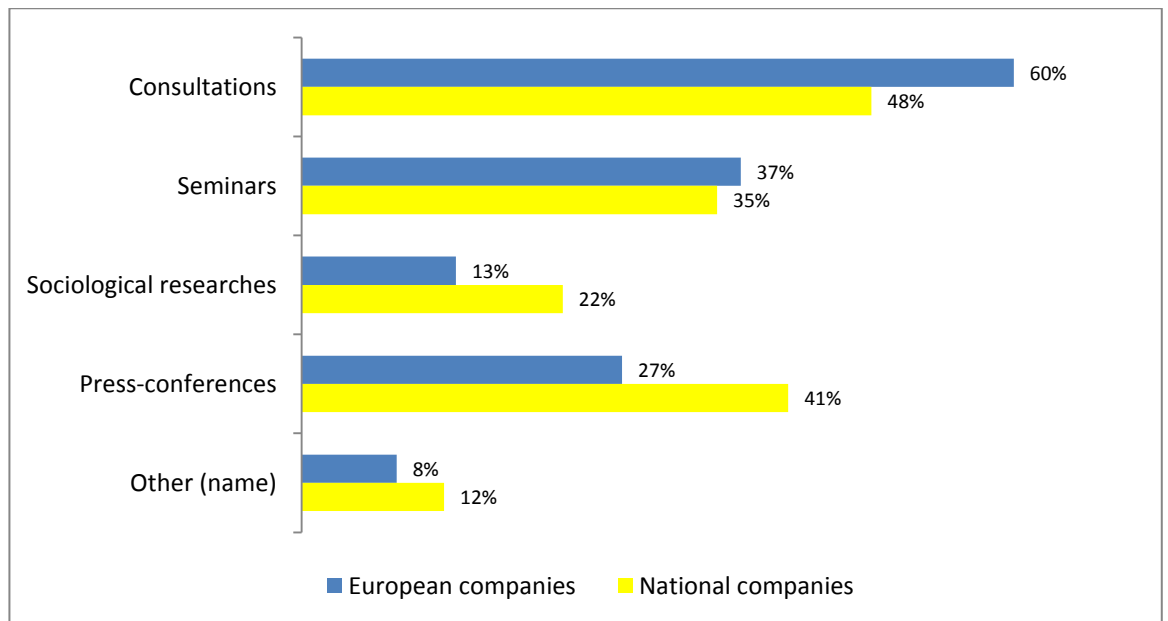


Fig. 2.14. Forms of company's external cooperation (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The main form of cooperation with business partners of the all polled respondents is the exchange information: the European companies - 65%, national companies - 66%. Coordination of activity as a form of cooperation with business partners is determined only by 31% of the European research respondents and 34% of national. Such forms of cooperation, as co-financing of the programs and grants, joint activity is used by a small amount of the polled respondents: accordingly, 19% and 12% of the European respondents and 14% and 15% of national. Considerable divergences between the European and national companies are not observed, that is explained by specific Ukrainian market conditions (Fig. 2.15).

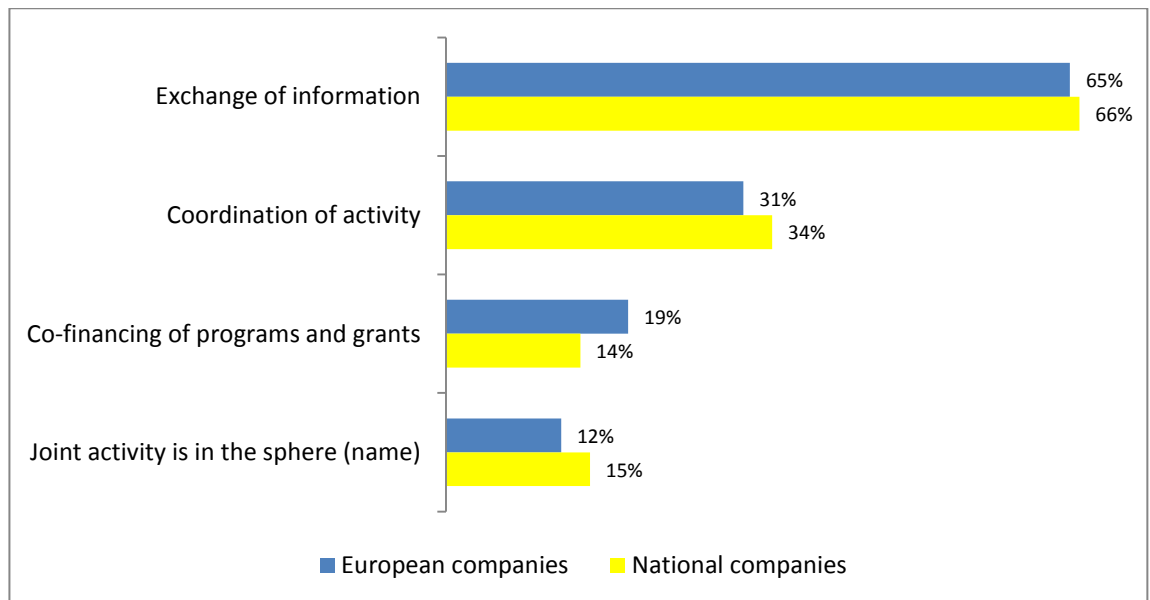


Fig. 2.15. Forms of cooperation with business-partners (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The most popular spheres of cooperation with partners in CSR practices for the researched companies are: ecology and environment (37% of the European respondents and 25% of national), social protection (accordingly 29% and 38%), health protection (accordingly 29% and 34%), science, technologies, researches (accordingly 31% and 27%), education (accordingly 23% and 22%), sport (accordingly 19% and 24%), development of the community and region (accordingly 9% and 24%), human rights (accordingly 15% and 11%), culture and art (accordingly 13% and 19%). The results of estimations confirm that national companies have a wider circle of cooperation with partners when it touches social protection, health protection, development of community and region, sports, religious organizations. But these divergences are not considerable (Fig. 2.16).

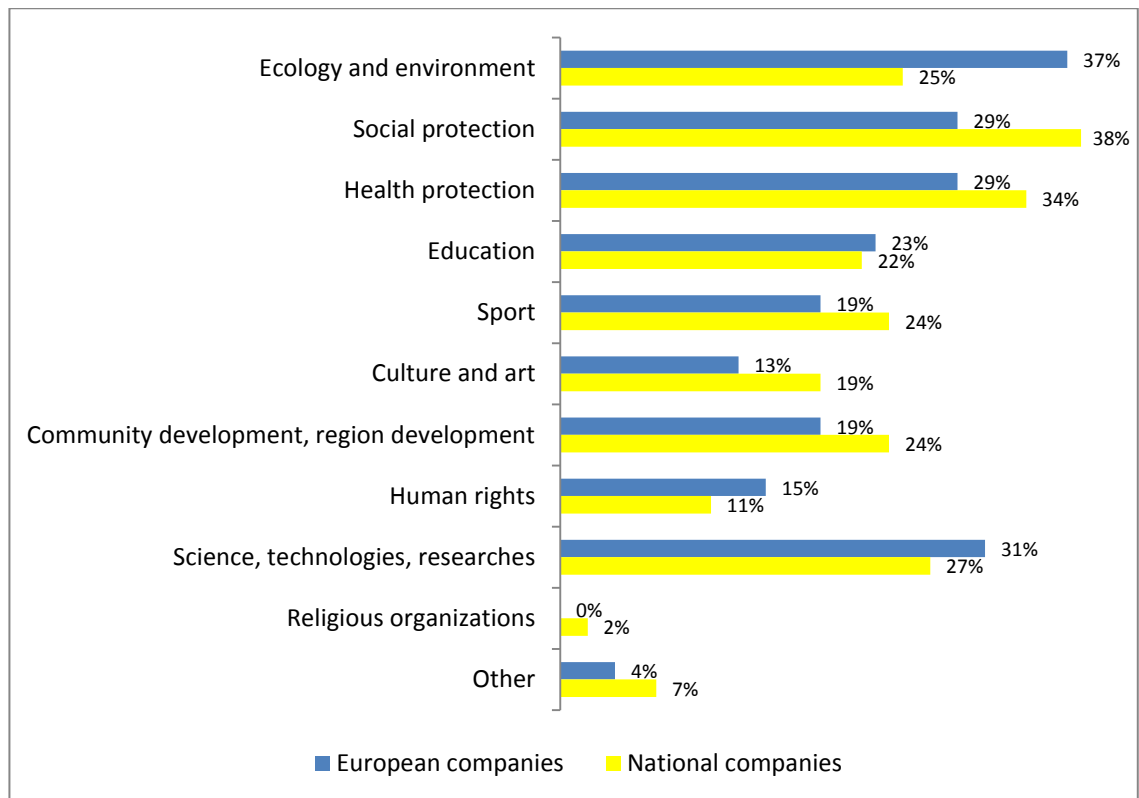


Fig. 2.16. Sphere of cooperation with partners (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

Traditionally, the European respondents of the questionnaire widely use ecological practices that influence the formation of costs for products or services. Namely, they are the practices of energy efficiency (58% of the polled respondents), “green office” practices (46% of the polled respondents), practices of wastes utilization (40% of the polled respondents), practices of resources usage (38% of the polled respondents), transport practices (27% of the polled respondents). Corresponding indexes for the national research respondents are accordingly 32%, 37%, 32%, 42%, 21%. It is necessary to notice that the national respondents of research put the practices of responsibility for the products (46% of the polled respondents; for comparison, the European companies - 44% of the polled respondents) and the practices of resource usage (42% of the polled respondents) on the first place in their priorities of the ecological practices. According to the experts` estimations, the amount of practices of ecological

monitoring, practices of decreasing of the negative influence, practices of ecological studies of personnel and practices of the extreme reacting of the European companies exceeds the corresponding indexes of national companies. This exceeding is not considerable and ranges from 6 to 15%.

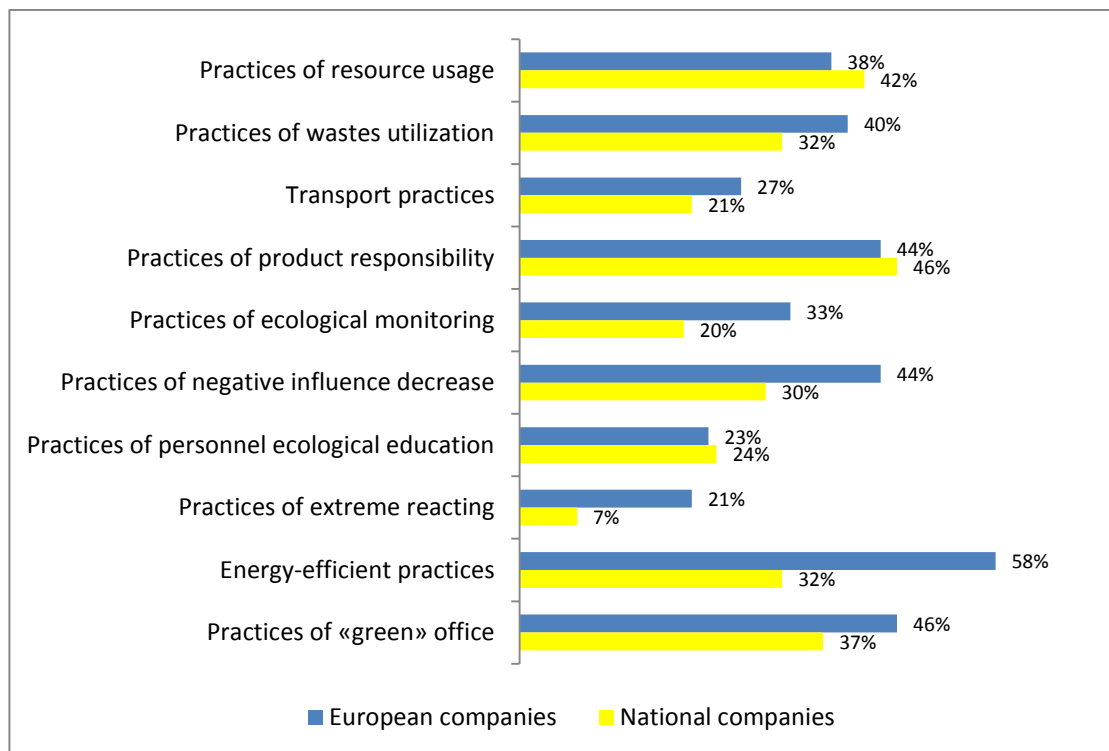


Fig. 2.17. Ecological practices of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

According with the estimations of experts, both the European and national research respondents widely apply social practices in their activity. Thus, 87% of the polled European respondents and 55% of the national respondents use labor practices, accordingly 46% and 34% of the polled respondents - practices of human rights protection and 42% and 47% of the polled respondents - practices of cooperation with society. The research experts associate such high estimations of social practices with the perfection of Ukrainian labor legislation.

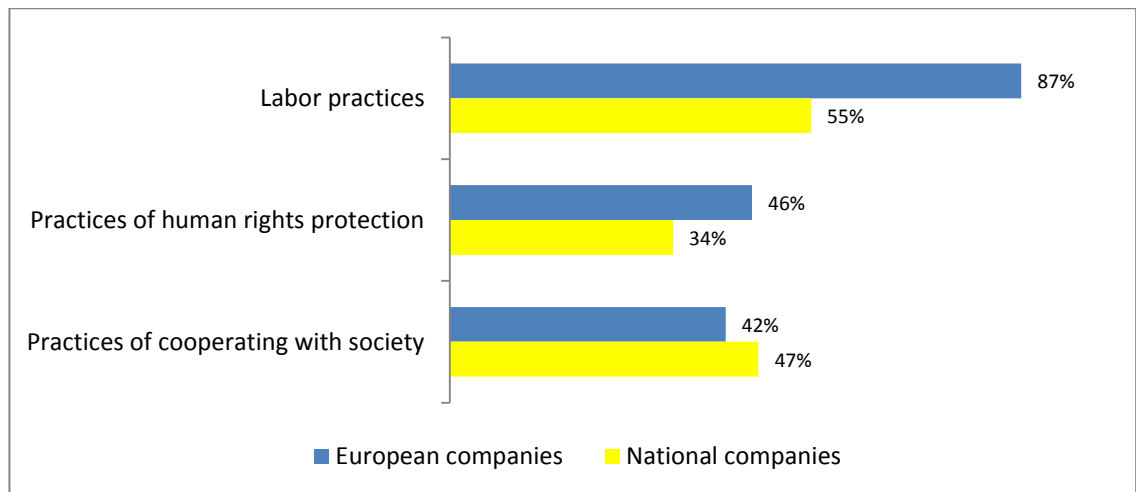


Fig. 2.18. Social practices of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The major part of the polled research respondents name the following among the basic measures of the company’s social policy: creation of good labor conditions (98% of European and 81% of national), insurance of employees (accordingly 56% and 41%), sports and health measures (accordingly 56% and 38%), providing of vacations for employees (accordingly 50% and 39%), material aid (accordingly 29% and 42%). The insignificant exceeding of these indexes in the European respondent companies should be specified. However, the national companies are more responsible than European in the issues of material help to their employees (by 13%).

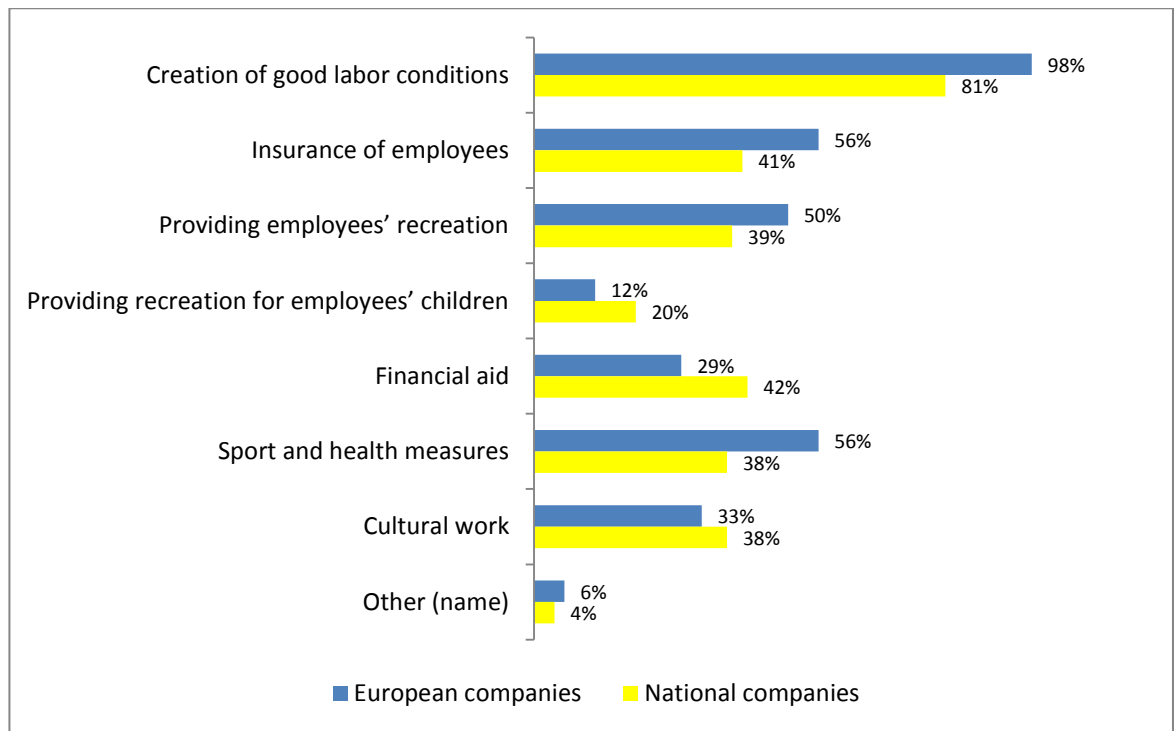


Fig. 2.19. Main measures of company's social policy (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

Social partnership in the sphere of CSR is practiced by 63% of the European questionnaire respondents and by 48% of the national companies. It shows that almost half of the companies of the Ukrainian business environment is not ready to openly engage in CSR, to build mutually beneficial partner relations in the social sphere of the society (Fig. 2.20).

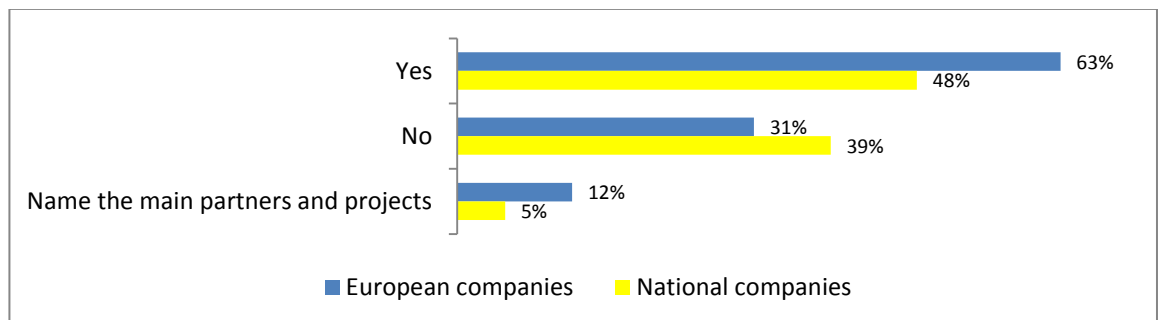


Fig. 2.20. Social partnership (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The basic measures of personnel policy of the European and national companies are personnel training (accordingly 92% and 84%) and providing the equality of employees (accordingly 67% and 55%) (Fig. 2.21). The third part of the polled respondents takes care about employment of exempt employees. 30% of them take care about personnel retraining; providing information about the vacancies in other companies - 39% of European and 28% of national companies; the compensative programs are financed accordingly by 28% and 26%; providing help in employment - accordingly 25% and 23%; vacation payment vacation pay on job search - 11% and 8% (Fig. 2.19). Respect of human rights, providing of good work conditions is demonstrated by all respondents of the questionnaire.

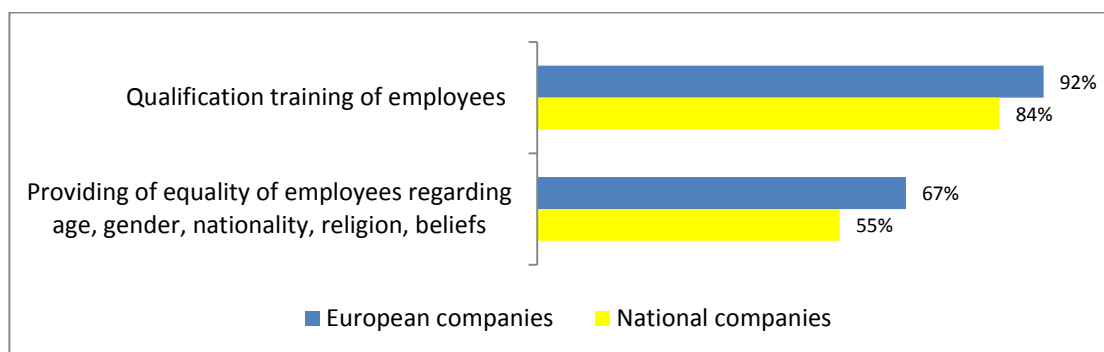


Fig. 2.21. Main measures of company's labor policy (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

23% of the European research respondents and 14% national research respondents take care about employment of exempt employees. From them: 33% of European and 35% of national companies take care about retraining of personnel; providing information about the presence of vacancies in other companies - 17% of European and 15% of national companies; the compensative programs are financed accordingly by 48% and by 46%; vacation payment vacation pay on job search - 12% and 16% (Fig. 2.22). Respect of human rights, providing of good work conditions is demonstrated by all respondents of the questionnaire.

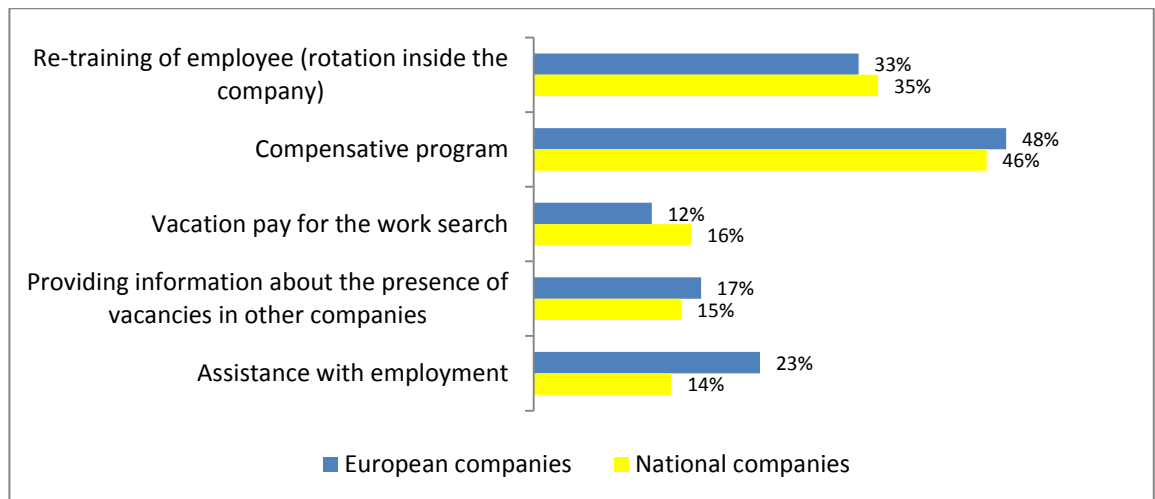


Fig. 2.22. Main company's measures after dismissing an employee (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The index of including the employees in the CSR of the company is high enough in all respondent-companies of the questionnaire. It is 94% in the European companies, and 74% - in national (Fig. 2.23). These results represent internal motivation for CSR and transformation of the mentioned factor into the general principle of doing business by the companies.

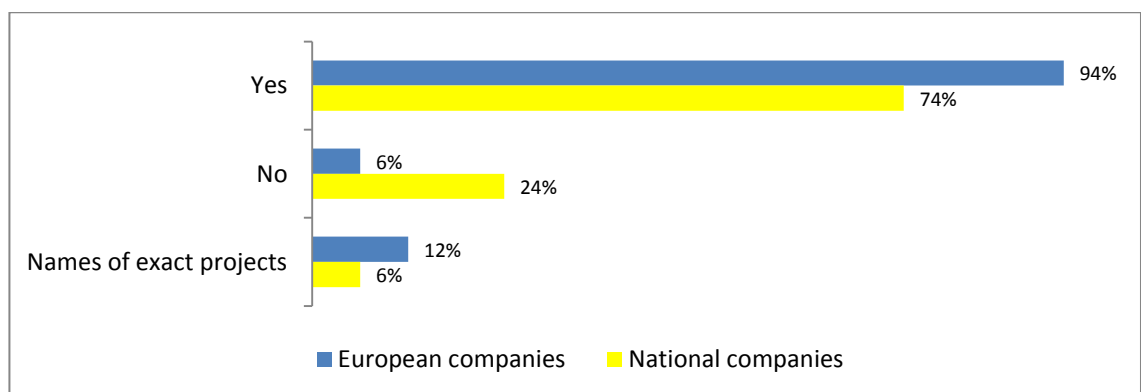


Fig. 2.23. Involvement of the company's employees into CSR practices (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

Monitoring of activity in the sphere of CSR of the companies of Ukrainian business environment demonstrates that the examples of corporate control function adjustment in the stated sphere is present only in 44% of the polled European companies and in 36% of the polled national companies. International audit is used only by 8% of the polled European respondents and by 14% of the polled national respondents. Social reports are made accordingly by 46% and by 30% of the polled respondents (Fig. 2.24.). Results` monitoring of the implementation of responsible business behavior measures for national companies is poorly established.

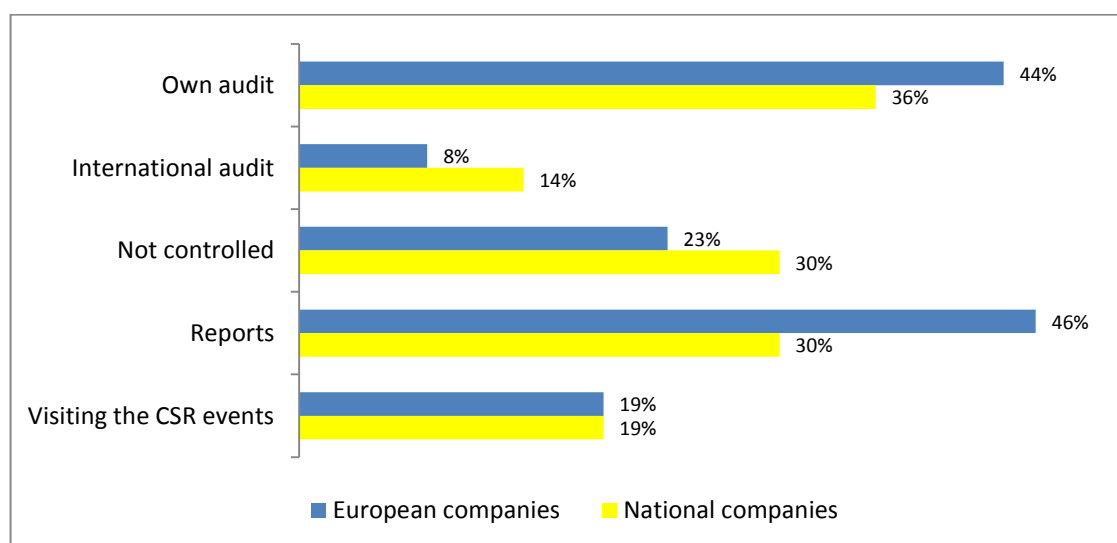


Fig. 2.24. Monitoring of activity in the sphere of CSR (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

According to the assessment, the presence of the problems in the sphere of CSR is difficult to identify for 50% of the polled European respondents and for 29% of national companies (Fig. 2.25.). The polled European and national companies see the biggest problem in the absence of the state support (accordingly 25% and 39% respondents). The Ukrainian research respondents are more categorical in the estimations of problems in the sphere of CSR. Approximately the third part of national respondents specified the absence of sufficient money in their companies to conduct CSR practices. For the European research respondents the mentioned index is 17%. Among the problems of the CSR sphere the research

respondents emphasize the threat of the non-purpose use of money (14% of national and 0% of the European respondents), the absence of the real social effect (accordingly 7% and 2% of the polled respondents), and the absence of sense in such activity (accordingly 6% and 8% of the polled respondents).

Research authors defined the main reasons for such development of events, namely the usage of ineffective monitoring systems, control and assessment of CSR practices realization in the corporate sector of economy of Ukraine, or simply its absence. Popularization of the experience of CSR practices realization, the change of the state`s point of view and improving the legislation in this sphere will contribute to the reduction of CSR problems and will motivate the companies to implement the responsible practices in their activity.

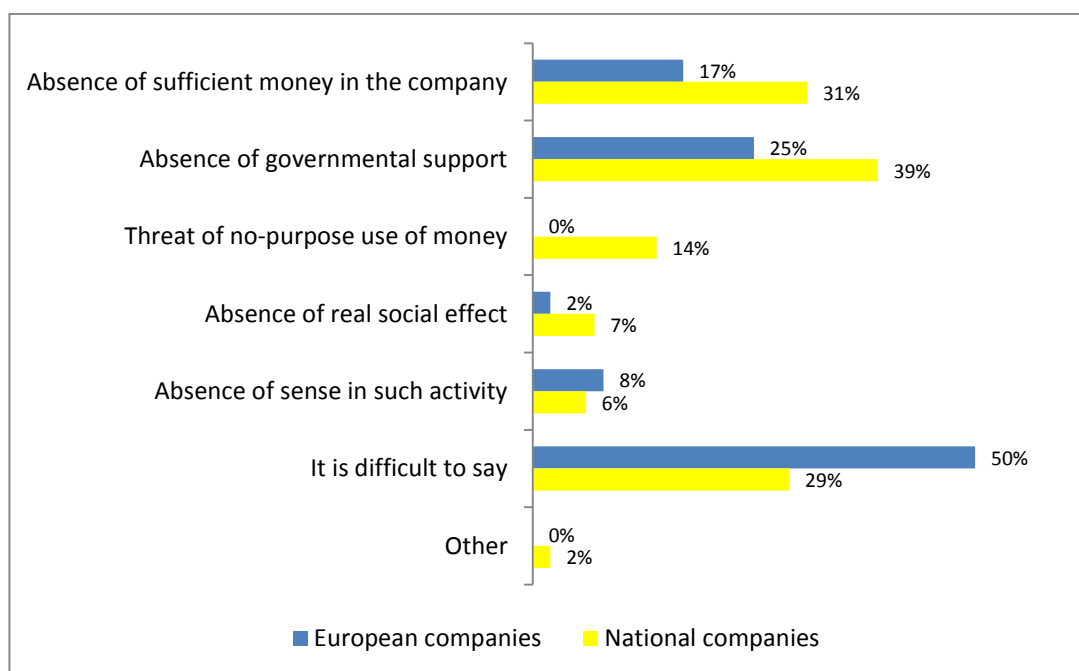


Fig. 2.25. Existence of problems in the sphere of CSR of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

According to the research results, only 46% of the polled European respondents and 33% of the national companies make non-financial reporting (Fig. 2.26.). Taking into account, that transparency and accountability are the fundamental principles of the companies` CSR, in the environment, where

companies hide the amount of the personnel and their profits, do not pay taxes, there is no basis to count on their social responsibility. The considerable efforts of the state and the society are necessary to change this situation.

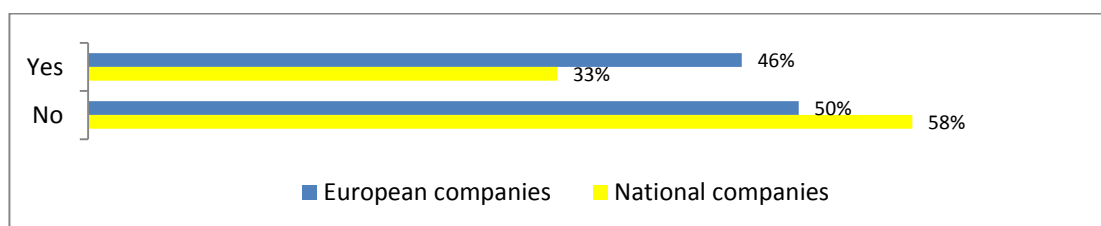


Fig. 2.26. Does your company provide non-social reports? (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The important feature of the polled companies of the Ukrainian business environment is their secrecy for the wide publicity. Thus, only 42% of the polled European respondents and 37% of the national ones have given access to their reports. Accordingly 29% and 47% of research respondents demonstrate practices of information exchange (Fig. 2.27). Accounting and detailed information about activity of a greater half of questionnaire respondents is the information exceptionally for their internal use.

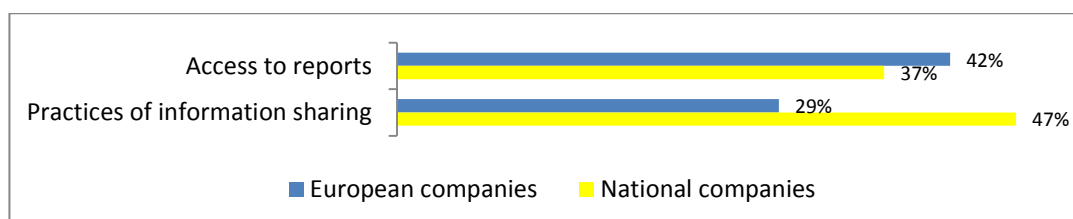


Fig. 2.27. Information openness of the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The estimations of the experts show that only 21% of the European respondents and 16% the national ones conduct ecological audit of new projects (Fig. 2.28.). According to the view of the authors of the research, it is explained by

imperfection of the ecological law and its implementation in the corporate sector of Ukrainian economy.

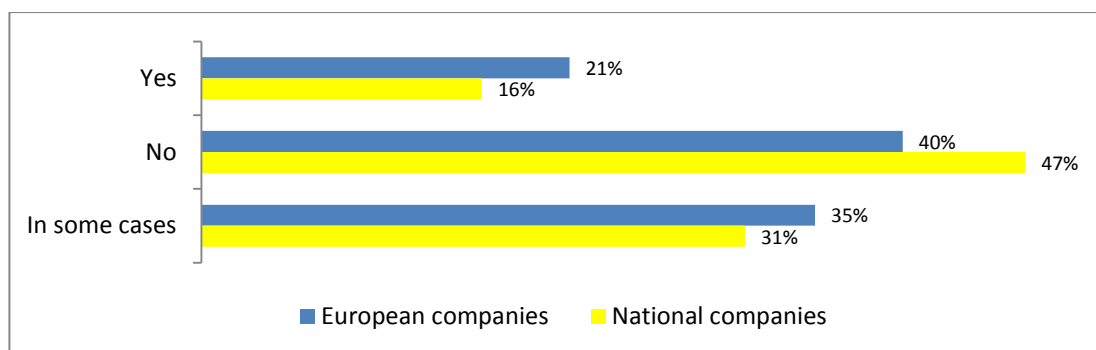


Fig. 2.28. Does your company conduct an ecological audit of new projects? (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The level of personnel turnover in both groups of the researched companies is moderate and low. This index is almost identical for all research respondents and varies from 27% to 29%.

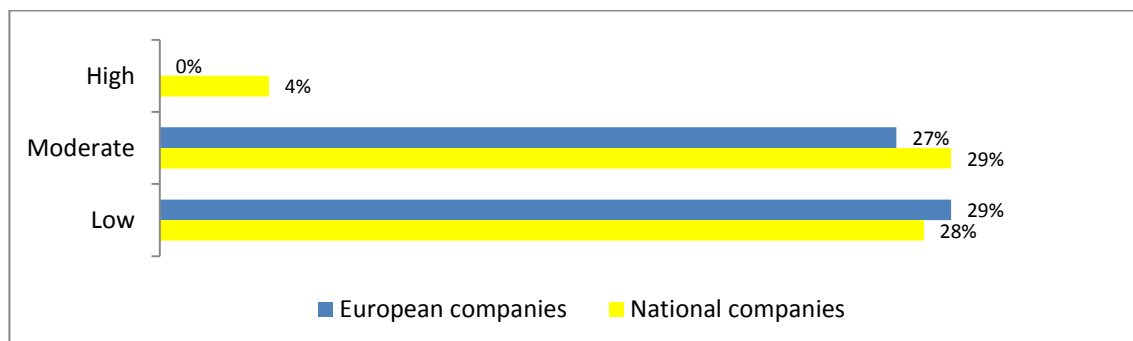


Fig. 2.29. Level of total employee turnover (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

In experts` opinion, the attempt to define the list of cases of unethical behavior in the companies was unsuccessful. Approximately only from 2% to 15% of the both polled European and national respondents specified the presence of such cases in their companies (Fig. 2.30.). Their major part is determined in the

sphere of legal problems (15% of the polled European and 12% of national respondents), unfair attitude toward personnel (accordingly 8% and 14%), unfair competitive activity (accordingly 8% and 13%). The solution of the mentioned problems is in applying the ethical standards (codes) that describe the general system of values and ethical rules, in creation of committees on ethics for the everyday practice assessment, implementation of the position of lawyer in ethics, ethic behavior education.

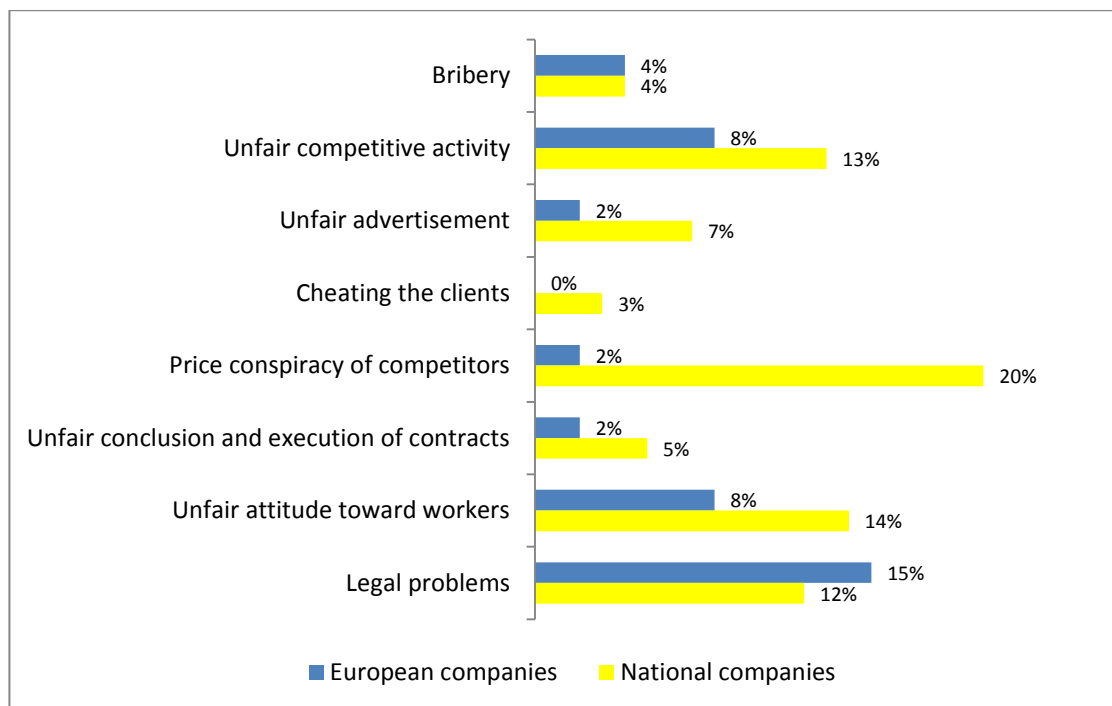


Fig. 2.30. What cases of unethical behavior were present in the company? (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The main barriers on the way of sustainable development of the companies, namely in the sphere of CSR implementation in business practices, are determined by all respondents as the absence of sufficient money and the absence of the state support, the risk of increasing of expenses comparatively with the competitors (corresponding indexes for the European companies are 21% and 17%, for national - 31% and 30%). For 25% of national respondents it is generally difficult to realize socially responsible initiatives (Fig. 2.31). The deficit of financial resources and

the absence of legislative norms of companies` CSR regulation are equally identified as major obstacles for CSR development by small and large business in the Ukrainian business environment.

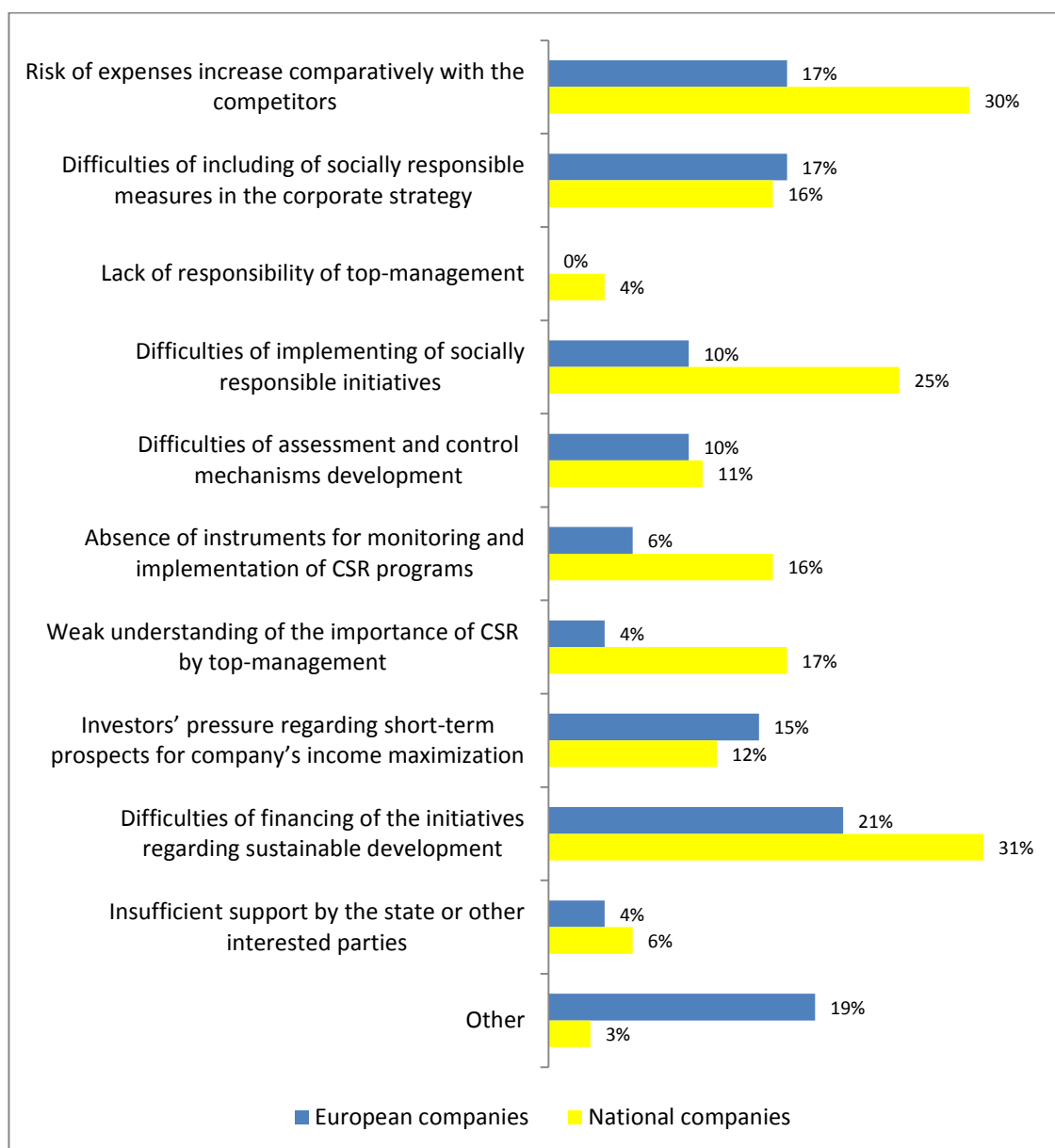


Fig. 2.31. Main barriers on the way of sustainable development of your company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The following instruments for CSR popularization, that are used by the European and domestic companies, are defined: intranets of the companies (accordingly 44% and 35%), own printed materials (accordingly 44% and 32%),

social networks (accordingly 35% and 39%), company`s events (accordingly 33% and 39%). The traditional mass-media is used only by 13% of the polled European respondents and by 29% of national companies, and annual social reports - accordingly 15% and 16%. (Fig. 2.32).

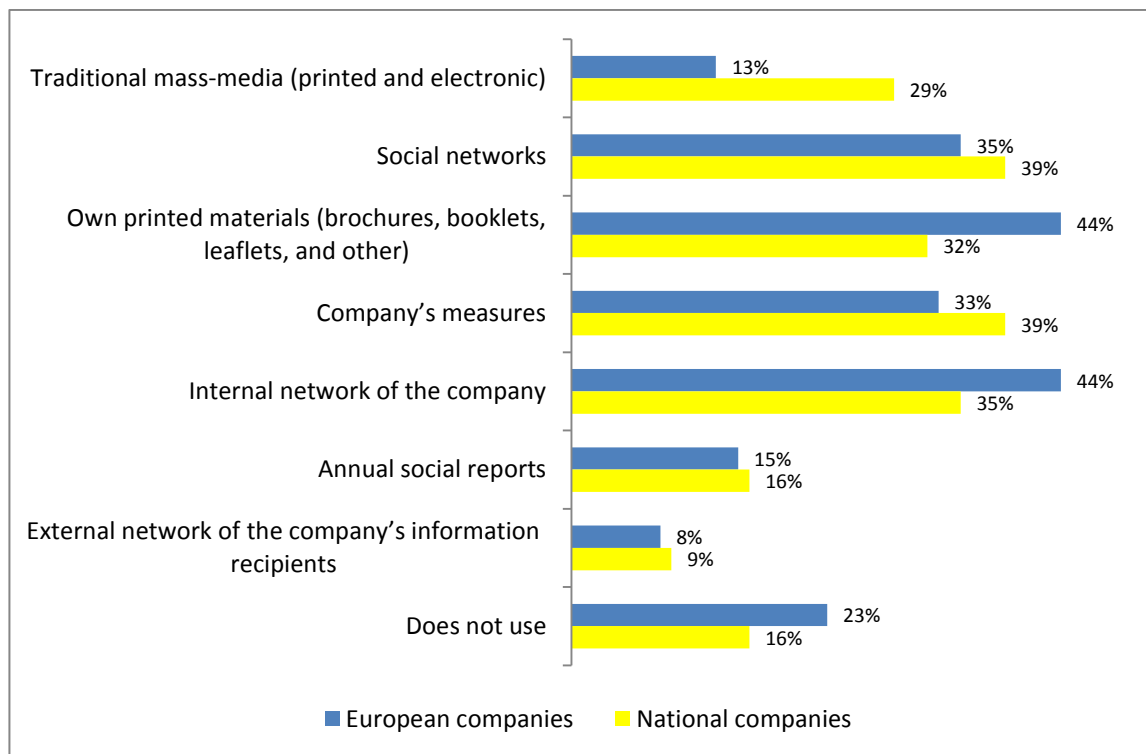


Fig. 2.32. Instruments of popularization of CSR practices that are used in the company (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The prospects of CSR practices development in the Ukrainian business environment according to the opinion of the European and national respondents of the research depend, first of all, on economic development of the state (accordingly 44% and 61%), on the position of the state (29% and 43%), on the level of spirituality of company (21% and 24%), on the intensity of providing of the CSR practices (35% and 18%), on mentality of people (19% and 30%) and on the international initiatives (19% and 21%). (Fig. 2.33).

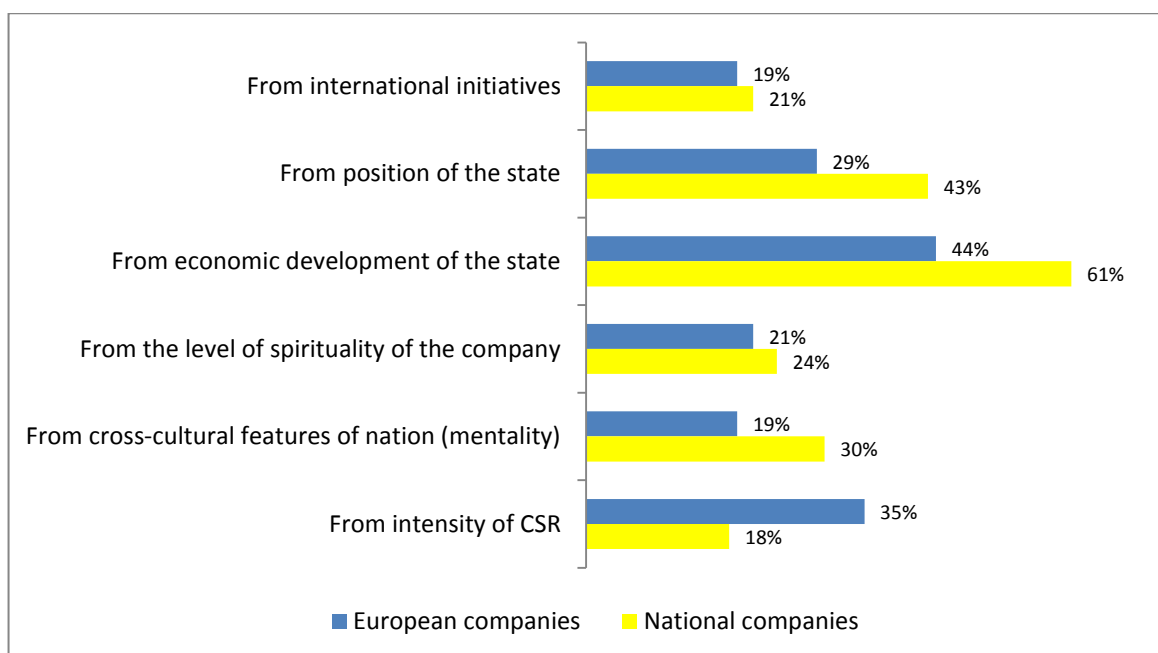


Fig. 2.33. Prospects for development of CSR practices (on what factors do they depend?) (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

All the questioned respondents see the improvement of corporate management as a priority number one for the development of CSR practices for the nearest three years. The stated index is 48% for the European companies and for national - 57%. The next two priorities for both groups of the polled respondents are the minimization of negative influence on the environment (42% and 32%) and the increase of energy efficiency of the companies` activity (38% and 32%). All other priorities of CSR practices development for both polled groups of respondents are in range from 6% to 30%. Such estimations demonstrate that the most acceptable model of CSR development for business in the nearest five years for the both questioned groups is the improvement of their own models of CSR management.

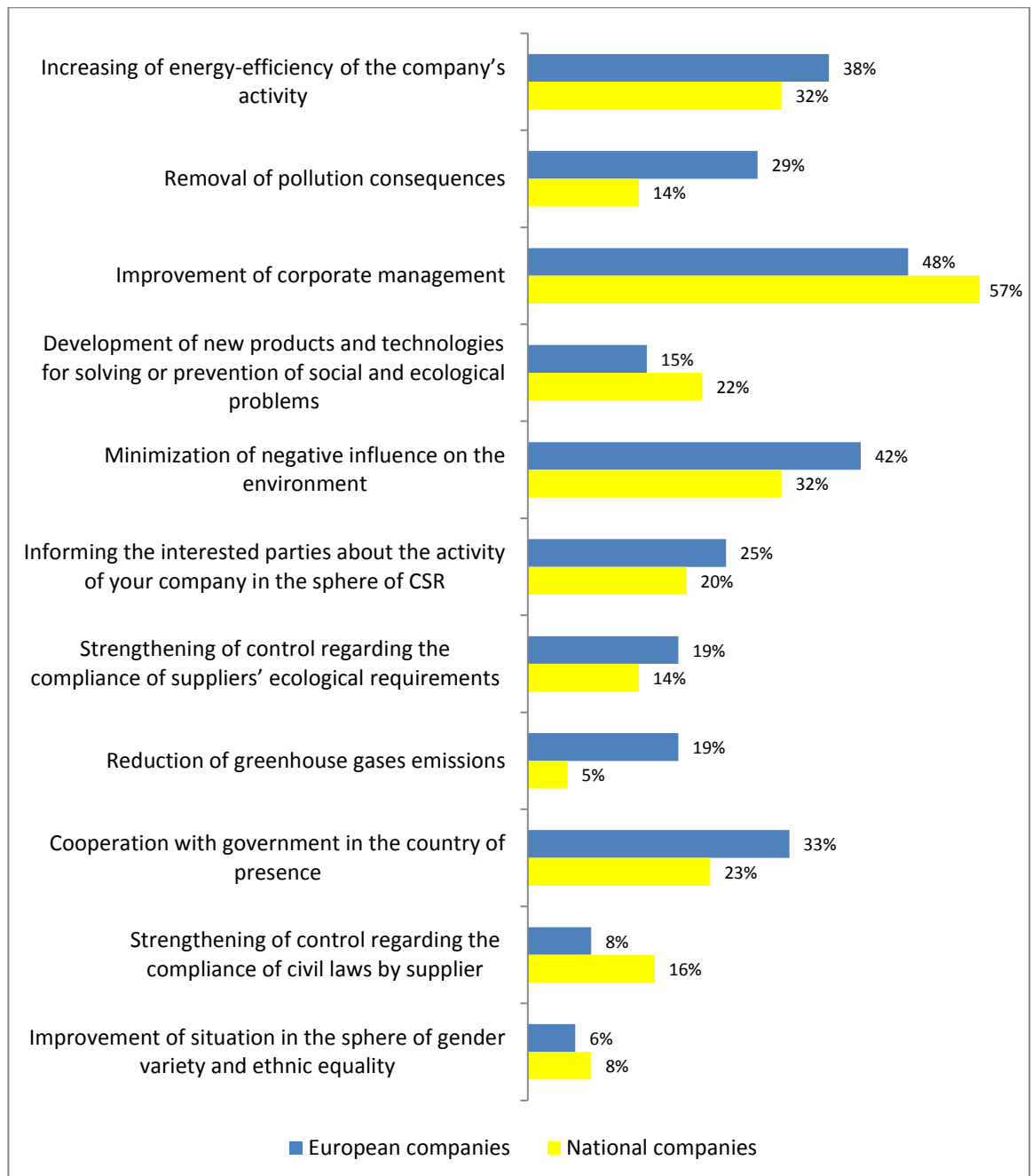


Fig. 2.34. Priorities of your company in the sphere of CSR practices in the nearest three years (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

The sources of ideas for CSR development of the company should be viewed in the context of partnership of business structures with the groups of stakeholders in relation to CSR implementation. According to the research results both groups of the polled respondents demonstrate the wide arsenal of usage of

various sources of ideas for CSR practices development. Thus, using the international experience is a characteristics for 75% of the polled European respondents and for 55% of national ones, own sources - accordingly 69% and 55%, Ukrainian experience - 31% and 42%, necessities of employees - 48% and 27%, experience of partners - 33% of both research groups, necessity of the region - 19% and 22%, necessities of target groups of stakeholders - 8% and 13%. (Fig. 2.35). This situation is explained by high level of perception of innovative ideas for CSR practices in national companies.

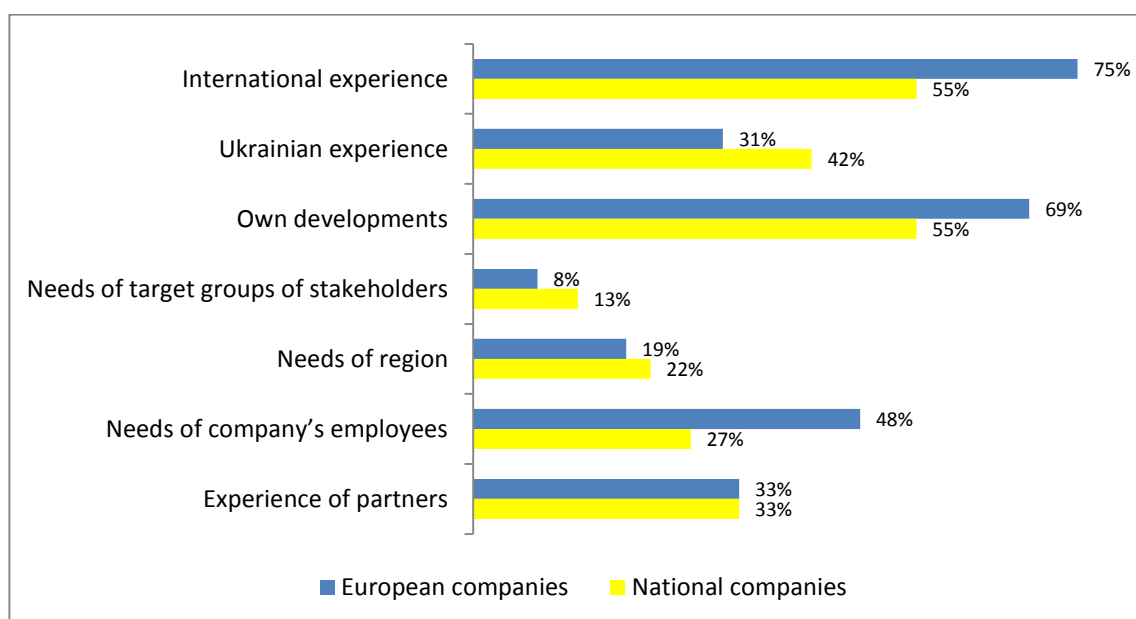


Fig. 2.35. Sources of ideas for CSR practices development (% of positive answers of the interviewed respondents)

Source: The research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016), the joint project of Jean Monnet Foundation and Vadym Hetman Kyiv National Economic University (#553110-EPP-1-2014-1-UA-EPPJMO-MODULE) under “Lifelong Learning” program.

According to the results of the research “Comparative Evaluation of Corporate Social Responsibility Business-Practices: EU and Ukraine” (2015-2016) the major part of the polled European and national companies of large, middle and small business, as a rule, is not oriented on the development of clearly defined CSR strategies or is on the stage of passive observance of the corresponding legislation and realization of separate local charity projects of a conjuncture type. The recognized leaders of CSR practices implementation in the Ukrainian

corporate sector orient their responsible business-behavior on increasing international competitiveness of the companies with the help of formation of effective partner relationships with shareholders, personnel, suppliers, consumers, state administrations, regional communities and public institutes. The distribution and adaptation of their experience of realization of innovative responsible practices is becoming possible in the Ukrainian business-environment under positive economic dynamics and proper resource providing.

The companies-respondents of the research, in general, are characterized by low level of understanding the CSR, by inexact motivation system, by the absence of key spheres of realization and formalized policy, imperfection of its forms selection, instruments and identification of its functional providing, absence or low quality of monitoring, presence of legislative, economic, psychological and other barriers.

All companies-respondents practice some socially responsible practices. In the observed period (2015-2016), the major part of the European and national respondents of the corporate sector of the Ukrainian economy carried out the CSR practices non-systematically and not within the framework of the planned strategy. It means that practices of CSR are not perceived by mentioned business structures as a part of strategic management. The instruments of implementation of CSR practices for major part of them are PR-measures, codes of ethics or corporate behavior and reporting standards.

The level of CSR understanding with inclusion of the complete list of activity spheres sharply distinguishes the group of the European companies from the group of national. The first group has a complete idea about of CSR content, while the second group sees CSR activity in charity activity and social investments. The basic reasons for CSR practices of the European and national respondents are perceived in the positive image of company, introduction of common standards, social protection of employees, decision of management and tolerance with authorities.

On the first place by popularity of spheres of application of CSR practices the polled European and national respondents put social protection of employees of the company. On the second place - ecology and environment, on the third place - health protection. The basic barriers on the way of CSR implementation into business practices are seen by respondents as the absence of sufficient money and support of the state. The prospects of development of CSR in the Ukrainian business environment in the opinion of the European respondents depend, first of all, on international initiatives, economic development of the state and on the level of spirituality of the company. National respondents put the policy of the state into the first place.

Regional and branch differences of CSR practices assessment of the European and national companies in the Ukrainian business environment did not appear to be meaningful. The research experts outlined the tendency of dependence of the level of company's awareness on the size of company: the bigger company is, the higher level of its awareness about CSR is.

The tendency of realization of the importance of socially responsible business behavior is observed during the last decades in Ukraine. The research on the CSR practices of the companies of the Ukrainian business environment in 2015-2016, unlike the favorable conditions of the identical research in 2010-2011 (research project within the framework of inter-department scientific theme "Resources and models of global economic development", state registration number # 0106004357), was conducted in the period of global financial crisis that substantially influenced the policies and practices of implementation of principles of responsible behavior in business activity. Especially it affected the activity of the companies of small and middle business. Research experts also notice, that its results should be analyzed, first of all, as a cut of changes that happened in key development trends of CSR practices in Ukraine in the period from the year 2004 to the year 2016, but not as quantitative description of social responsibility development in the country.

According to the research results priority goals were formulated, realization of which will contribute to further intensification of CSR practices in the Ukrainian business environment:

- strengthening of informative and methodical basis for the tools of CSR practices realization
- activation of enlightenment activity in the sphere of CSR and refocusing of business interests of the companies
- presentation of modern instruments for strategic planning, monitoring and estimation of CSR practices
- improvement of legislative base in the sphere of CSR.

Research results can be used for evolutionary assessment of CSR practices of the domestic companies, for the comparative estimations of CSR practice of the European and national companies of Ukrainian business environment, outlining the basic trends of CSR development and implementation of CSR business practices with the aim of their popularization, under formation of the framework structure of the components of national CSR model.

AFTERWORD

The generation of CSR practices of the researched European and national companies of Ukrainian business environment is characterized by the variety of forms and stable tendency for expansion. The amount of social responsible investment funds, the amount of companies, that publish social reports, the amount of on-line guides and courses, aimed at studying of CSR and its practices, the amount of companies, that have the special subdivisions in their organizational structure and are responsible for the development and realization of the strategy of sustainable development of the company, increases constantly.

The most widespread practices of CSR in the corporate sector of Ukrainian economy are the charity practices that differ in scales of realization and system. In modern Ukrainian business environment there is an active institutionalization of corporate charity with separation of corporate and private funds, with involvement of noncommercial organizations into realization of practices of corporate responsibility. In our opinion, social marketing should be mentioned, as a practice of improving the competitiveness of the company due to the unification of responsibility for quality, ecology, energy efficiency of products or services of company and its profitability.

The role of the state in the development of CSR practices is lying in the active informing of society and business structures about their possibilities, in popularization of successful practices and results, education and support of interest in the outlined sphere.

Generalization of experience of CSR practices implementation leads to the real decline of the social load of the state due to the partial transferring of the part of its powers in the solution of social problems to business structures.

The most perspective practices of CSR in the Ukrainian business environment, in our point of view, are the practices of social partnership, as a specific activity of corporate responsibility, that is oriented on expectations and interests of the state, owners and employees of company and appears under

conditions of corporate initiation, as an answer to the queries of public society and the absence of legislative regulation of realization of similar CSR practices.

The successful realization of CSR practices works not only for the image of the company among its own stakeholders but also allows to increase considerably the incomes of the shareholders of the company. Under conditions of the state support, inheritance and adaptation of the experience of successful practices of responsibility of the European and national companies the mentioned practices will grow into the powerful resource of development of CSR model in Ukraine. The success of realization of CSR practices is based on systemic approach and on perception of this category as a strategy for sustainable development of the company while taking into account the interests of key groups its stakeholders: employees, top-management, shareholders, investors of company, clients, consumers, partners, competitors of public, state institutes, regional communities.

The realization of professional interests of all the participants of the business environment, the realization of mechanisms of property “diffusion” (expansion of participation of employees in property and management), observance of ethical principles in relation to society, state, business-structures, personalities will allow the ethic business practices to grow into motive force of overcoming the biggest part of moral problems of the global business of environment.

The implementation of CSR practices allows to reveal the innovative potential and to realize the strategy of sustainable development of the company in the global environment.

While being oriented on successful CSR practices of the European companies, while using the creative ideas of specific practices and the schemes of their implementation into business processes, the Ukrainian companies will be able to increase own social effect, that will contribute to sustainable development of the region, to strengthening of socially responsible image of the company, to its economic effectiveness and international competitiveness.

**THE AGGREGATED RESULTS OF THE RESEARCH “COMPARATIVE
EVALUATION OF CORPORATE SOCIAL RESPONSIBILITY BUSINESS-
PRACTICES: EU AND UKRAINE” (2015-2016)**

Evaluation criteria	European companies	National companies
1. How would you define the social activity of your company?		
Charity activity	42%	26%
Corporate philanthropy	25%	10%
Social investments	23%	17%
Corporate social responsibility	75%	52%
Other	6%	10%
2. Your understanding of corporate social responsibility		
Incorporating a complete list of CSR spheres	100%	5%
Observance of legislation norms	79%	49%
Common style of doing business in the world	13%	19%
Existence of Corporate management code (or others)	48%	34%
National leadership	6%	14%
Conducting regular ecological assessments of activity	27%	19%
Dialogue and cooperation with interested parties	37%	32%
Social activity of the company	79%	58%
Providing of industrial safety	33%	22%
Applying the basic principles of equality, justice and motivation in the human resources policy	77%	45%
Other	6%	5%
3. Reasons for CSR in the company		
Altruism	17%	14%
Positive image of the company	62%	65%
Tolerance with authorities	8%	18%
Forming of competitive advantage	62%	39%
Social protection of employees	85%	49%
Requirements of shareholders	8%	1%
Decision of top-management	27%	26%
Requirements of consumers	8%	22%
Requirements of interested persons	8%	14%
Obligatory conditions of financial institutions	12%	2%
Activity of noncommercial organizations	6%	6%
Activity of mass-media	10%	11%
International initiatives	27%	19%
Introduction of common standards for all the company	42%	29%

4. Spheres of the company's responsible practices		
Charity practices	67%	47%
Economic practices	50%	48%
Ecological practices	60%	35%
Social practices	71%	54%
Ethic practices	42%	19%
Practices of public reporting	37%	14%
Practices of products responsibility	62%	39%
5. Charity practices of the company		
Philanthropic activity (from time to time)	79%	52%
Strategic charity	29%	40%
6. Economic practices of the company		
Competition practices	63%	51%
Practices of market presence	54%	47%
Practices of responsible investing	29%	22%
Purchase practices	31%	34%
Anticorruption practices	40%	35%
7. Ecological practices of the company		
Practices of resource usage	38%	42%
Practices of wastes utilization	40%	32%
Transport practices	27%	21%
Practices of product responsibility	44%	46%
Practices of ecological monitoring	33%	20%
Practices of negative influence decrease	44%	30%
Practices of personnel ecological education	23%	24%
Practices of extreme reacting	21%	7%
Energy-efficient practices	58%	32%
Practices of «green» office	46%	37%
8. Social practices of the company		
Labor practices	87%	55%
Practices of human rights protection	46%	34%
Practices of cooperating with society	42%	47%
9. Existence of formalized policy (strategies in the sphere of CSR) of the company		
Yes, it touches the activity of the company in and outside the country of origin, including suppliers	56%	14%
Yes, it touches the activity of the company in and outside the country of origin, except suppliers	15%	11%
Yes, it touches the activity of the company in the country of origin	12%	27%
No, but it is in the process of development	10%	37%
No	8%	9%

10. Sources of ideas for CSR practices development		
International experience	75%	55%
Ukrainian experience	31%	42%
Own developments	69%	55%
Needs of target groups of stakeholders	8%	13%
Needs of region	19%	22%
Needs of company's employees	48%	27%
Experience of partners	33%	33%
11. Forms of providing charity aid by the company		
Goods and services connected with activity of the company	37%	43%
Goods and services are not connected with activity of the company	35%	25%
Money	63%	36%
Volunteer labor	38%	37%
Expert help	46%	27%
12. Instruments of charity activity, available in the company		
Targeted material assistance	54%	29%
Own charity programs (fund)	15%	16%
Partner charity aid (through mediators)	31%	30%
Volunteer programs (own or partner's)	46%	35%
Social marketing	15%	12%
Product aid	19%	40%
Services aid	25%	22%
13. Basic reasons for the company's charity activity		
Personal interest of the owners, top-management	13%	24%
Social investments	37%	26%
Long-term marketing strategy	19%	25%
Partner's benefits (community's, territory's, region's)	8%	17%
Unselfish aid (altruism)	56%	55%
14. What cases of unethical behavior were present in the company?		
Bribery	4%	4%
Unfair competitive activity	8%	13%
Unfair advertisement	2%	7%
Cheating the clients	0%	3%
Price conspiracy of competitors	2%	20%
Unfair conclusion and execution of contracts	2%	5%
Unfair attitude toward workers	8%	14%
Legal problems	15%	12%
15. Functional enforcement of providing CSR practices fulfillment		
Head of the company	31%	45%
Top-management of the company	58%	53%
Special department	29%	8%
Press-service	2%	4%
Marketing department	21%	9%
Other	2%	12%

16. Involvement of the company's employees into CSR practices		
Yes	94%	74%
No	6%	24%
Names of exact projects	12%	6%
17. Social partnership		
Yes	63%	48%
No	31%	39%
Name the main partners and projects	12%	5%
18. Forms of cooperation with business-partners		
Exchange of information	65%	66%
Coordination of activity	31%	34%
Co-financing of programs and grants	19%	14%
Joint activity is in the sphere (name)	12%	15%
19. Sphere of cooperation with partners		
Ecology and environment	37%	25%
Social protection	29%	38%
Health protection	29%	34%
Education	23%	22%
Sport	19%	24%
Culture and art	13%	19%
Community development, region development	19%	24%
Human rights	15%	11%
Science, technologies, researches	31%	27%
Religious organizations	0%	2%
Other	4%	7%
20. Monitoring of activity in the sphere of CSR		
Own audit	44%	36%
International audit	8%	14%
Not controlled	23%	30%
Reports	46%	30%
Visiting the CSR events	19%	19%
21. Instruments of popularization of CSR practices that are used in the company		
Traditional mass-media (printed and electronic)	13%	29%
Social networks	35%	39%
Own printed materials (brochures, booklets, leaflets, and other)	44%	32%
Company's measures	33%	39%
Internal network of the company	44%	35%
Annual social reports	15%	16%
External network of the company's information recipients	8%	9%
Does not use	23%	16%

22. Existence of problems in the sphere of CSR of the company		
Absence of sufficient money in the company	17%	31%
Absence of governmental support	25%	39%
Threat of no-purpose use of money	0%	14%
Absence of real social effect	2%	7%
Absence of sense in such activity	8%	6%
It is difficult to say	50%	29%
Other	0%	2%
23. What factors do influence on decision-making about CSR in the company?		
Goal	50%	57%
Form	27%	13%
Size	29%	16%
Recipient	23%	25%
Attitude of society and loyalty of public authorities	8%	19%
Public recognition	23%	29%
Possibility of receiving of additional tax benefits	2%	11%
International image of the company	52%	28%
Other	2%	4%
24. Prospects for development of CSR practices (What factors does it depend from?)		
From international initiatives	19%	21%
From position of the state	29%	43%
From economic development of the state	44%	61%
From the level of spirituality of the company	21%	24%
From cross-cultural features of nation (mentality)	19%	30%
From intensity of CSR	35%	18%
25. Priorities of your company in the sphere of CSR practices in the nearest three years		
Increasing of energy-efficiency of the company's activity	38%	32%
Removal of pollution consequences	29%	14%
Improvement of corporate management	48%	57%
Development of new products and technologies for solving or prevention of social and ecological problems	15%	22%
Minimization of negative influence on the environment	42%	32%
Informing the interested parties about the activity of your company in the sphere of CSR	25%	20%
Strengthening of control regarding the compliance of suppliers' ecological requirements	19%	14%
Reduction of greenhouse gases emissions	19%	5%
Cooperation with government in the country of presence	33%	23%
Strengthening of control regarding the compliance of civil laws by supplier	8%	16%
Improvement of situation in the sphere of gender variety and ethnic equality	6%	8%

26. Main barriers on the way of sustainable development of your company		
Risk of expenses increase comparatively with the competitors	17%	30%
Difficulties of including of socially responsible measures in the corporate strategy	17%	16%
Lack of responsibility of top-management	0%	4%
Difficulties of implementing of socially responsible initiatives	10%	25%
Difficulties of assessment and control mechanisms development	10%	11%
Absence of instruments for monitoring and implementation of CSR programs	6%	16%
Weak understanding of the importance of CSR by top-management	4%	17%
Investors' pressure regarding short-term prospects for company's income maximization	15%	12%
Difficulties of financing of the initiatives regarding sustainable development	21%	31%
Insufficient support by the state or other interested parties	4%	6%
Other	19%	3%
27. Does your company conduct an ecological audit of new projects?		
Yes	21%	16%
No	40%	47%
In some cases	35%	31%
28. Nature of cooperation with interested parties (suppliers, consumers, financial institutions)		
Open dialogue	63%	46%
Mutually beneficial cooperation	65%	63%
Protection of own interests	10%	14%
Accessibility and transparency of company's reports	35%	24%
Other	0%	1%
29. Forms of company's external cooperation		
Consultations	60%	48%
Seminars	37%	35%
Sociological researches	13%	22%
Press-conferences	27%	41%
Other (name)	8%	12%
30. Forms of the company's activity in the region of presence:		
Social projects and programs	46%	45%
Volunteering	27%	35%
Charity	62%	58%
Other	6%	8%

31. Main measures of company's social policy:		
Creation of good labor conditions	98%	81%
Insurance of employees	56%	41%
Providing employees' recreation	50%	39%
Providing recreation for employees' children	12%	20%
Financial aid	29%	42%
Sport and health measures	56%	38%
Cultural work	33%	38%
Other (name)	6%	4%
32. Main measures of company's labor policy		
Qualification training of employees	92%	84%
Providing of equality of employees regarding age, gender, nationality, religion, beliefs	67%	55%
Level of total employee turnover:		
High	0%	4%
Moderate	27%	29%
Low	29%	28%
33. Main company's measures after dismissing an employee		
Re-training of employee (rotation inside the company)	33%	35%
Compensative program	48%	46%
Vacation pay for the work search	12%	16%
Providing information about the presence of vacancies in other companies	17%	15%
Assistance with employment	23%	14%
34. Does your company provide social reports?		
Yes	46%	33%
No	50%	58%
35. Information openness of the company		
Access to reports	42%	37%
Practices of information sharing	29%	47%

QUESTIONNAIRE

“PRACTICES OF CORPORATE SOCIAL RESPONSIBILITY OF THE UKRAINIAN BUSINESS-ENVIRONMENT”

*Note: the questionnaire of top-management of business-companies in Ukraine,
obligatory assurance of results of the questionnaire (signature of a person and seal)*

General description of the company (name) _____

Sphere of activity _____

Region of activity _____

Amount of permanent employees _____

Beginning of activity is in the sphere of CSR (year) _____

1. How would you define the social activity of your company?

- Charity activity
- Corporate philanthropy
- Social investments
- Corporate social responsibility
- Other _____

2. Your understanding of corporate social responsibility

- Incorporating a complete list of CSR spheres
- Observance of legislation norms
- Common style of doing business in the world
- Existence of Corporate management code (or others)
- National leadership
- Conducting regular ecological assessments of activity
- Dialogue and cooperation with interested parties
- Social activity of the company
- Providing of industrial safety
- Applying the basic principles of equality, justice and motivation in the human resources policy
- Other _____

3. Existence of formalized policy (strategies in the sphere of CSR) of the company

- Yes, it touches the activity of the company in and outside the country of origin, including suppliers
- Yes, it touches the activity of the company in and outside the country of origin, except suppliers
- Yes, it touches the activity of the company in the country of origin
- No, but it is in the process of development
- No

4. Reasons for CSR in the company

- Altruism
- Positive image of the company
- Tolerance with authorities
- Forming of competitive advantage
- Social protection of employees
- Requirements of shareholders
- Decision of top-management
- Requirements of consumers
- Requirements of interested persons
- Obligatory conditions of financial institutions
- Activity of noncommercial organizations
- Activity of mass-media
- International initiatives
- Introduction of common standards for all the company

5. What factors do influence on decision-making about CSR in the company?

- Goal
- Form
- Size
- Recipient
- Attitude of society and loyalty of public authorities
- Public recognition
- Possibility of receiving of additional tax benefits
- International image of the company
- Other_____

6. Functional enforcement of providing CSR practices fulfillment

- Head of the company
- Top-management of the company
- Special department
- Press-service
- Marketing department
- Other_____

7. Spheres of the company's responsible practices

- Charity practices
- Economic practices
- Ecological practices
- Social practices
- Ethic practices
- Practices of public reporting
- Practices of products responsibility

8. Charity practices of the company

- Philanthropic activity (from time to time)
- Strategic charity

9. Basic reasons for the company's charity activity

- Personal interest of the owners, top-management
- Social investments
- Long-term marketing strategy
- Partner's benefits (community's, territory's, region's)
- Unselfish aid (altruism)

10. Forms of providing charity aid by the company

- Goods and services connected with activity of the company
- Goods and services are not connected with activity of the company
- Money
- Volunteer labor
- Expert help

11. Instruments of charity activity, available in the company

- Targeted material assistance
- Own charity programs (fund)
- Partner charity aid (through mediators)
- Volunteer programs (own or partner's)
- Social marketing
- Product aid
- Services aid

12. Economic practices of the company

- Competition practices
- Practices of market presence
- Practices of responsible investing
- Purchase practices
- Anticorruption practices

13. Nature of cooperation with interested parties (suppliers, consumers, financial institutions)

- Open dialogue
- Mutually beneficial cooperation
- Protection of own interests
- Accessibility and transparency of company's reports
- Other_____

14. Forms of company's external cooperation

- Consultations
- Seminars
- Sociological researches
- Press-conferences
- Other (name)_____

15. Forms of cooperation with business-partners

- Exchange of information
- Coordination of activity
- Co-financing of programs and grants
- Joint activity is in the sphere (name)_____

16. Sphere of cooperation with partners

- Ecology and environment
- Social protection
- Health protection
- Education
- Sport
- Culture and art
- Community development, region development
- Human rights
- Science, technologies, researches
- Religious organizations
- Other_____

17. Ecological practices of the company

- Practices of resource usage
- Practices of wastes utilization
- Transport practices
- Practices of product responsibility
- Practices of ecological monitoring
- Practices of negative influence decrease
- Practices of personnel ecological education
- Practices of extreme reacting
- Energy-efficient practices
- Practices of «green» office

18. Social practices of the company

- Labor practices
- Practices of human rights protection
- Practices of cooperating with society

19. Main measures of company's social policy:

- Creation of good labor conditions
- Insurance of employees
- Providing employees' recreation
- Providing recreation for employees' children
- Financial aid
- Sport and health measures
- Cultural work
- Other (name)_____

20. Social partnership

- Yes
- No
- Name the main partners and projects

21. Main measures of company's labor policy

- Qualification training of employees
- Providing of equality of employees regarding age, gender, nationality, religion, beliefs (Yes No)

22. Main company's measures after dismissing an employee

- Re-training of employee (rotation inside the company)
- Compensative program
- Vacation pay for the work search
- Providing information about the presence of vacancies in other companies
- Assistance with employment

23. Involvement of the company's employees into CSR practices

- Yes
- No
- Names of exact projects

24. Monitoring of activity in the sphere of CSR

- Own audit
- International audit
- Not controlled
- Reports
- Visiting the CSR events
- Other_____

25. Existence of problems in the sphere of CSR of the company

- Absence of sufficient money in the company
- Absence of governmental support
- Threat of no-purpose use of money
- Absence of real social effect
- Absence of sense in such activity
- It is difficult to say
- Other_____

26. Does your company provide social reports?

- Yes
- No
- Which reports (names)

27. Information openness of the company

- Access to reports
- Practices of information sharing
- Other

28. Does your company conduct an ecological audit of new projects?

- Yes
- No
- In some cases

29. Level of total employee turnover

- High
- Moderate
- Low

30. What cases of unethical behavior were present in the company?

- Bribery
- Unfair competitive activity
- Unfair advertisement
- Cheating the clients
- Price conspiracy of competitors
- Unfair conclusion and execution of contracts
- Unfair attitude toward workers
- Legal problems

31. Main barriers on the way of sustainable development of your company

- Risk of expenses increase comparatively with the competitors
- Difficulties of including of socially responsible measures in the corporate strategy
- Lack of responsibility of top-management
- Difficulties of implementing of socially responsible initiatives
- Difficulties of assessment and control mechanisms development
- Absence of instruments for monitoring and implementation of CSR programs
- Weak understanding of the importance of CSR by top-management
- Investors' pressure regarding short-term prospects for company's income maximization
- Difficulties of financing of the initiatives regarding sustainable development
- Insufficient support by the state or other interested parties
- Other_____

32. Instruments of popularization of CSR practices that are used in the company

- Traditional mass-media (printed and electronic)
- Social networks
- Own printed materials (brochures, booklets, leaflets, and other)
- Company's measures
- Internal network of the company
- Annual social reports
- External network of the company's information recipients
- Does not use
- Other_____

33. Prospects for development of CSR practices (What factors does it depend from?)

- From international initiatives
- From position of the state
- From economic development of the state
- From the level of spirituality of the company
- From cross-cultural features of nation (mentality)
- From intensity of CSR

34. Priorities of your company in the sphere of CSR practices in the nearest three years

- Increasing of energy-efficiency of the company's activity
- Removal of pollution consequences
- Improvement of corporate management
- Development of new products and technologies for solving or prevention of social and ecological problems
- Minimization of negative influence on the environment
- Informing the interested parties about the activity of your company in the sphere of CSR
- Strengthening of control regarding the compliance of suppliers' ecological requirements
- Reduction of greenhouse gases emissions
- Cooperation with government in the country of presence
- Strengthening of control regarding the compliance of civil laws by supplier
- Improvement of situation in the sphere of gender variety and ethnic equality

35. Sources of ideas for CSR practices development

- International experience
- Ukrainian experience
- Own developments
- Needs of target groups of stakeholders
- Needs of region
- Needs of company's employees
- Experience of partners

Signature of the questioned person (top-management: head, vice-head, assistant, head or vice-head of the department, CSR specialist, others)

Seal (stamp) of the company

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