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**SOCIAL RESPONSIBILITY AS A MANAGERIAL DETERMINANT
OF SUSTAINABLE DEVELOPMENT OF SMALL BUSINESS IN THE
AGRICULTURE**

This paper examines social responsibility as a key managerial determinant of the sustainable development of small agricultural businesses. In the contemporary paradigm of sustainable development, managerial factors increasingly define the long-term viability and competitiveness of small enterprises, particularly in agriculture, where economic activity is closely intertwined with natural ecosystems and rural communities. The study argues that social responsibility goes beyond regulatory compliance and should be understood as an integral element of managerial decision-making that shapes economic performance, environmental stewardship, and social well-being.

The research builds on Ukrainian and international scholarly literature, stakeholder theory, and the Triple Bottom Line concept to conceptualize social responsibility as a multidimensional managerial phenomenon. It highlights those small agricultural enterprises, due to limited financial and technological resources, face heightened vulnerability to market volatility, climate risks, and social challenges. In this context, socially responsible management functions as an intangible strategic resource that enhances trust, reputational capital, adaptive capacity, and long-term resilience.

The paper substantiates the need for an indicator-based approach that integrates economic, social, and ecological dimensions of social responsibility. Economic indicators reflect financial stability and resilience; social indicators capture labor practices and community engagement; ecological indicators assess responsible resource use and environmental impacts. Their integration transforms social responsibility from a declarative concept into an operational managerial framework aligned with sustainable development goals.

Special attention is given to the institutional role of CSR Ukraine as a national platform promoting socially responsible business practices, particularly under wartime conditions. Empirical evidence demonstrates the growing institutionalization and reputational significance of CSR across sectors, including agriculture. The study concludes that embedding social responsibility into management practices is a necessary condition for sustainable development, rural resilience, and the long-term competitiveness of small agricultural businesses.

Keywords: social responsibility, agriculture, economic, social, environmental components, sustainable development, small businesses, agricultural enterprises, agribusiness management system, organizational and management mechanisms, adaptation.

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СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ ЯК УПРАВЛІНСЬКИЙ ДЕТЕРМІНАНТ СТАЛОГО РОЗВИТКУ СУБ'ЄКТІВ МАЛОГО БІЗНЕСУ У СІЛЬСЬКОГОСПОДАРСЬКОМУ СЕКТОРІ

У статті розглядається соціальна відповідальність як ключовий управлінський чинник сталого розвитку малих сільськогосподарських підприємств. У сучасній парадигмі сталого розвитку управлінські фактори все більше визначають довгострокову життєздатність і конкурентоспроможність малих підприємств, особливо в сільському господарстві, де економічна діяльність тісно пов'язана з природними екосистемами та сільськими громадами. У дослідженні стверджується, що соціальна відповідальність виходить за межі дотримання нормативних вимог і повинна розумітися як невід'ємний елемент управлінського прийняття рішень, що формує економічні показники, екологічне управління та соціальне благополуччя.

Дослідження базується на українській та міжнародній науковій літературі, теорії зацікавлених сторін та концепції «потрійного результату» для концептуалізації соціальної відповідальності як багатовимірного управлінського явища. У ньому підкреслюється, що малі сільськогосподарські підприємства через обмежені фінансові та технологічні ресурси стикаються з підвищеною вразливістю до ринкової волатильності, кліматичних ризиків та соціальних викликів. У цьому контексті соціально відповідальне управління функціонує як нематеріальний стратегічний ресурс, що підвищує довіру, репутаційний капітал, адаптаційну здатність та довгострокову стійкість.

У статті обґрунтовується необхідність застосування підходу, заснованого на індикаторах, що інтегрує економічні, соціальні та екологічні аспекти соціальної відповідальності. Економічні індикатори відображають фінансову стабільність та стійкість; соціальні індикатори відображають практику праці та залучення громади; екологічні індикатори оцінюють відповідальне використання ресурсів та вплив на навколишнє середовище. Їх інтеграція перетворює соціальну відповідальність з декларативної концепції на оперативну управлінську структуру, узгоджену з цілями сталого розвитку.

Особлива увага приділяється інституційній ролі CSR Ukraine як національної платформи, що просуває соціально відповідальні бізнес-практики, особливо в умовах війни. Емпіричні дані свідчать про зростаючу інституціоналізацію та репутаційне значення CSR у різних секторах, включаючи сільське господарство. У дослідженні робиться висновок, що впровадження соціальної відповідальності в управлінські практики є необхідною умовою сталого розвитку, стійкості сільських територій та довгострокової конкурентоспроможності малих сільськогосподарських підприємств.

Ключові слова: соціальна відповідальність, сільське господарство, економічна, соціальна, екологічна складові, сталий розвиток, суб'єкти малого бізнесу, сільськогосподарські підприємства, система управління агробізнесу, організаційно-управлінські механізми, адаптація.

2 табл., 1 рис., 14 літ.

Problem statement. The contemporary paradigm of sustainable development increasingly emphasizes the role of managerial factors in shaping the long-term viability and

competitiveness of small businesses, particularly in the agricultural sector. Among these factors, social responsibility has emerged as a critical managerial determinant that directly influences economic performance, environmental stewardship, and social well-being. Studying social responsibility within the management of small agricultural enterprises is therefore of fundamental importance, as it provides insights into how responsible managerial practices can ensure sustainable development under conditions of resource constraints, market volatility, and heightened societal expectations.

Small agricultural businesses operate at the intersection of economic activity, natural ecosystems, and rural communities. Their production processes are highly dependent on land, water, biodiversity, and labour, which makes them especially sensitive to unsustainable practices. From a managerial perspective, social responsibility in agriculture extends beyond compliance with regulations; it encompasses ethical labour relations, responsible use of natural resources, engagement with local communities, and transparency toward consumers and partners. Analysing social responsibility as a managerial determinant allows researchers and practitioners to understand how managerial decisions shape the balance between short-term profitability and long-term sustainability.

The importance of studying this phenomenon is also explained by the limited adaptive capacity of small agricultural enterprises. Unlike large agribusinesses, small firms often lack financial buffers, access to advanced technologies, and diversified markets. In this context, socially responsible management can function as an intangible strategic resource. Responsible practices, such as fair employment conditions, environmentally friendly farming methods, and community-oriented initiatives, enhance trust among stakeholders, strengthen reputational capital, and improve access to local markets and support programs. Consequently, social responsibility becomes not merely a normative concept, but a practical managerial tool that supports resilience and sustainable growth.

Furthermore, social responsibility plays a mediating role between managerial behaviour and sustainable development outcomes. Managerial commitment to social responsibility influences the formulation of mission statements, strategic objectives, and operational policies. In small agricultural businesses, where decision-making is often centralized in the hands of owners-managers, personal values and ethical orientations significantly affect business conduct. Studying social responsibility at the managerial level therefore enables a deeper understanding of how individual managerial choices translate into collective social and environmental impacts, shaping the sustainability trajectory of rural economies.

Another important aspect lies in the alignment of small agricultural businesses with the principles of the Triple Bottom Line, which integrates economic, environmental, and social dimensions of performance. Social responsibility serves as the integrative element that connects these dimensions within managerial practice. Through responsible management, small agricultural enterprises can simultaneously pursue economic efficiency, environmental conservation, and social inclusion. Academic research in this area contributes to the development of methodological approaches for assessing sustainability and offers evidence-based recommendations for policymakers aiming to support responsible entrepreneurship in agriculture.

Thus, the study of social responsibility as a managerial determinant of sustainable development of small agricultural businesses is of significant academic and practical relevance. It highlights the central role of management in harmonizing economic objectives with social and environmental responsibilities, particularly in a sector that directly affects food security and rural development. By deepening the theoretical and empirical understanding of this relationship, such research supports the formulation of sustainable management models that enhance the long-term competitiveness, resilience, and social legitimacy of small agricultural enterprises.

Analysis of the latest research and publications. The problem of social responsibility as a determinant of sustainable development has been extensively examined in economic and management research, with particular attention to the agricultural sector due to its close interaction with natural resources and rural communities. Existing studies can be grouped into several interrelated thematic areas that form the theoretical and empirical foundation of the present research.

A substantial body of Ukrainian scholarly work focuses on the impact of social responsibility on the sustainable development of agrarian business and rural territories. Cherednyk and Lypovyi [1] demonstrate that socially responsible practices positively influence the economic stability and long-term sustainability of agricultural enterprises. Grebennikova [2], as well as Grebennikova and Chepchak [3], analyze the state, dynamics, and institutional conditions of corporate social responsibility development in Ukrainian agribusiness, emphasizing the gradual expansion of CSR practices under the influence of market and regulatory factors. The territorial dimension of social responsibility is further explored by Drabchuk and Koval [4] and Zakharova and Makarov [8], who highlight the role of agribusiness in supporting rural development, employment, and social infrastructure as key components of sustainable regional growth.

Another important research stream conceptualizes social responsibility as a managerial and strategic instrument. Lykholat, Stasula, and Kolomiiets [5] interpret CSR as an element of marketing strategy under conditions of uncertainty, stressing its potential to enhance competitiveness and reputational capital. Chala [6] and Shapoval [7] adopt a systemic and managerial perspective, viewing social responsibility as a structural component of economic governance and a foundation for innovative and sustainable economic development. These studies substantiate the relevance of CSR as a managerial determinant influencing decision-making processes and long-term business performance.

The conceptual evolution and theoretical foundations of CSR are examined in Kamyshnykova's work [9], which traces the development of CSR ideas and identifies modern trends in their practical implementation. At the international level, Freeman's stakeholder theory [10] provides a fundamental theoretical framework for understanding social responsibility as the balancing of interests among diverse stakeholder groups. This approach is particularly relevant for small agricultural businesses that operate within close-knit rural communities and depend on stable stakeholder relationships.

Recent empirical studies increasingly emphasize the role of social responsibility in the development of small and medium-sized enterprises (SMEs). Fedko, Verkhovod, and Leontenko [11] analyze the dynamics of SMEs in Ukraine and identify economic and institutional prerequisites for perceiving social responsibility as an essential feature of modern development models. Rozghon and Oliukha [12] focus on the environmental dimension of CSR, highlighting "green" technologies as indicators of sustainability and innovation potential in SMEs. The integrative nature of CSR within the framework of the Triple Bottom Line is empirically supported by Muñoz-Pascual, Curado, and Galende [13], who demonstrate that the balanced integration of economic, social, and environmental objectives enhances sustainable innovation performance in small and medium-sized enterprises.

An important institutional perspective is provided by CSR Ukraine [14], which acts as a national platform for promoting and disseminating socially responsible business practices, particularly in times of crisis and wartime challenges. The analytical materials and empirical data presented by CSR Ukraine contribute to understanding the practical implementation, reputational significance, and sectoral distribution of CSR initiatives in Ukraine, offering valuable empirical support for academic research.

Overall, the reviewed literature confirms that social responsibility is increasingly perceived as a multidimensional managerial phenomenon that contributes to sustainable

development at enterprise, sectoral, and territorial levels. At the same time, existing studies reveal a research gap in the systematic conceptualization and measurement of social responsibility specifically as a managerial determinant of sustainable development of small agricultural businesses. Addressing this gap through an indicator-based and integrative approach forms the scientific basis and originality of the present study.

The purpose of this study is to substantiate social responsibility as a key managerial determinant of the sustainable development of small agricultural businesses and to identify the mechanisms through which socially responsible management practices influence their economic viability, social resilience, and environmental sustainability under conditions of heightened uncertainty. The research aims to analyze the role of corporate social responsibility in strengthening the adaptive capacity of small agricultural enterprises, enhancing their interaction with local communities and stakeholders, and supporting long-term value creation within the framework of sustainable development.

Statement of the main material. Today, the agricultural business is under increasing pressure from various stakeholders: consumers, the state, public organisations and employees themselves. They all expect agricultural enterprises to be not only economically efficient, but also responsible towards society and the environment. That is why social responsibility is no longer just a 'trend' but has become a vital necessity for the sustainable development of the agricultural sector. Cherednyk A., Lypovyi D. [1] argue, that this topic has practical value due to:

Growing environmental awareness. Consumers are increasingly interested in the origin of food products, the methods of their production and their impact on the environment. They prefer companies that use environmentally friendly technologies, treat land resources with care, and minimise waste and emissions. Agricultural businesses that ignore these requirements risk losing their competitiveness and consumer trust.

Strengthening of state regulation. In many countries, including Ukraine, there is growing attention to issues of environmental safety, occupational safety and social standards in the agricultural sector. The introduction of new legislative norms and tighter controls are forcing agricultural businesses to be more responsible in their activities.

Social challenges. Agricultural businesses have a significant impact on rural communities, providing jobs and contributing to their development. At the same time, irresponsible behaviour can lead to social problems such as low wages, hazardous working conditions and the exodus of young people from rural areas. A socially responsible approach helps to solve these problems, strengthens the positive image of the enterprise and helps to attract qualified personnel.

Economic benefits. At first glance, the implementation of social responsibility practices may seem like an additional expense. However, in the long term, socially responsible agribusinesses reap significant economic benefits. These include improved reputation and brand image, increased consumer loyalty, attraction of investment, risk reduction, and increased operational efficiency through optimised use of resources.

Global trends. Sustainable development is one of the key priorities of the global community. The UN Sustainable Development Goals directly address the agricultural sector, emphasising the need for responsible production, conservation of natural resources and food security. Agricultural businesses that integrate sustainable development principles into their activities become part of a global movement and gain access to new markets and opportunities.

6. Improving business resilience. The agricultural sector is particularly vulnerable to climate change and other external factors. A socially responsible approach, including environmental initiatives and support for local communities, helps to increase the resilience of agricultural businesses to these challenges and ensure their long-term prosperity.

Therefore, as we can see, the implementation of social responsibility principles not only contributes to solving urgent social and environmental problems, but also ensures the long-term competitiveness and stability of agricultural enterprises. This is no longer just a desire, but an objective necessity for the successful future of the agricultural sector.

Social responsibility is a complex and multifaceted concept, which leads to different approaches to its interpretation. Depending on the context, field, theoretical paradigm and stakeholders, the emphasis in understanding corporate social responsibility can vary significantly. An analysis of scientific works on the subject of research [2-7] allows us to identify the main approaches to the interpretation of social responsibility, including:

as a duty to society. In this sense, it is seen as an ethical or moral imperative for businesses to act for the good of society, going beyond their own profits. The emphasis is on responsibility for the impact of the enterprise's activities on various aspects of people's lives and the environment;

as stakeholder management. This approach emphasises the need to take into account the interests of a wide range of stakeholders (employees, consumers, communities, investors, etc.) in the business decision-making process. Corporate social responsibility is seen as a tool for establishing dialogue and building mutually beneficial relationships with these groups;

as a strategic advantage. In this context, it is perceived not only as an expense or obligation, but as an opportunity to gain competitive advantages. Socially responsible practices can help improve reputation, attract and retain talented employees, increase consumer loyalty, reduce risks and open up new markets;

as a contribution to sustainable development. In this sense, corporate social responsibility is seen as an important element in achieving sustainable development, which involves balancing economic, social and environmental goals. Socially responsible businesses strive to minimise their negative impact on the environment and society, as well as to promote positive change in the long term;

as corporate citizenship. In this sense, a business is seen as a 'citizen' of society with certain rights and responsibilities. Social responsibility of business includes active participation in community life, support for social initiatives and contribution to solving social problems;

as a risk management tool. From this point of view, it is seen as a way to identify, assess and manage social and environmental risks that may affect the company's activities and reputation.

The variety of interpretations of corporate social responsibility reflects the evolution of this concept and its adaptation to different contexts and challenges. However, most approaches share the understanding that business does not exist in a vacuum and is responsible not only to its owners, but also to wider society and future generations.

We argue that in the context of sustainable development, the social responsibility of small agricultural businesses cannot be conceptualized as an abstract ethical commitment alone; rather, it should be grounded in a system of measurable and interrelated economic, social, and ecological indicators. Such an indicator-based approach reflects the multidimensional nature of sustainability and enables a more objective assessment of how socially responsible management contributes to the long-term viability of agricultural enterprises. Given the strong interdependence between agriculture, natural resources, and rural communities, the integration of these three groups of indicators is essential for aligning social responsibility with sustainable development goals.

Economic indicators form the foundational dimension of social responsibility in small agricultural businesses. Financial stability, productivity, cost efficiency, income diversification, and investment in innovation are not only measures of economic performance but also prerequisites for responsible behaviour. Without economic viability, small agricultural enterprises lack the capacity to invest in environmentally sound technologies, ensure fair

wages, or support local development initiatives. Therefore, socially responsible management in agriculture must be evaluated through indicators that reflect long-term economic sustainability rather than short-term profit maximization. This includes stable profitability, efficient use of resources, and resilience to market and climate-related risks.

Social indicators represent the second essential dimension of social responsibility and directly relate to the human and community-centered aspects of agricultural activity. In small agricultural businesses, social responsibility manifests through fair labour practices, safe working conditions, investment in human capital, gender equality, and active engagement with local communities. Indicators such as employment stability, wage levels, labour safety, access to training, and contribution to rural social infrastructure allow for an objective assessment of the social impacts of managerial decisions. By incorporating social indicators into the evaluation framework, social responsibility becomes a measurable managerial practice that supports social cohesion, rural development, and improved quality of life.

Ecological indicators constitute the third and equally critical dimension, reflecting the environmental responsibility of small agricultural businesses. Agriculture is inherently linked to ecosystems, and unsustainable practices can lead to soil degradation, water pollution, biodiversity loss, and increased greenhouse gas emissions. Social responsibility in this context requires the adoption of environmentally sound farming methods, rational use of natural resources, and compliance with environmental standards. Ecological indicators, such as soil fertility preservation, water and energy efficiency, waste management, and reduction of chemical inputs, provide a basis for assessing the environmental footprint of agricultural enterprises. Their inclusion ensures that social responsibility aligns with the principle of intergenerational equity, a core element of sustainable development.

The integration of economic, social, and ecological indicators reflects the logic of the Triple Bottom Line and transforms social responsibility into a comprehensive managerial framework. For small agricultural businesses, this integrated approach is particularly important, as managerial decisions often simultaneously affect financial outcomes, environmental conditions, and social relations within rural communities. An indicator-based model enables managers, researchers, and policymakers to identify trade-offs, synergies, and priority areas for improvement, thereby enhancing the effectiveness of sustainability-oriented management.

In conclusion, social responsibility of small agricultural businesses in the context of sustainable development should be firmly based on a balanced system of economic, social, and ecological indicators. Such a framework allows social responsibility to move beyond declarative commitments and become an operational and assessable component of management practice. By grounding social responsibility in measurable indicators, small agricultural enterprises can more effectively contribute to sustainable development, ensuring economic resilience, social well-being, and environmental preservation in rural areas.

In the context of Ukraine's socio-economic transformation and its alignment with European standards of development, corporate social responsibility (CSR) has become an increasingly important component of sustainable economic growth and social cohesion. Within this process, CSR Ukraine plays a pivotal institutional role as a national platform that promotes, coordinates, and institutionalizes the principles of social responsibility among businesses and other stakeholders. An academic examination of CSR Ukraine's importance reveals its contribution not only to the dissemination of responsible business practices, but also to the formation of a sustainability-oriented management culture in Ukraine [14].

Table 1 – Multidimensional Indicator-Based Framework for Conceptualizing Social Responsibility of Small Agricultural Businesses as a Managerial Determinant of Sustainable Development

Dimension of Sustainable Development	Content of Social Responsibility	Key Indicators	Contribution to Sustainable Development
Economic	Ensuring financial viability and responsible economic management that enables long-term operation and development	Profitability stability; productivity; cost efficiency; income diversification; investment capacity; resilience to market and climatic risks	Supports long-term economic sustainability; enables investment in social and ecological initiatives; strengthens competitiveness and resilience of small agricultural businesses
Social	Responsible management of human capital and interaction with rural communities based on ethical and inclusive principles	Fair wages; employment stability; labor safety; access to training and education; gender equality; community engagement	Enhances quality of life in rural areas; promotes social cohesion and human capital development; strengthens trust among stakeholders
Ecological	Responsible use and preservation of natural resources through environmentally sound agricultural practices	Soil fertility preservation; water and energy efficiency; reduction of chemical inputs; waste management; biodiversity protection	Ensures environmental sustainability; reduces ecological risks; supports intergenerational equity and long-term productivity of agricultural land
Integrated (Triple Bottom Line)	Harmonization of economic, social, and ecological objectives within managerial decision-making	Balanced performance across economic, social, and environmental indicators; synergy effects	Transforms social responsibility into a comprehensive managerial framework; aligns small agricultural business development with sustainable development goals

Source: developed by the author based on [8-13].

First, CSR Ukraine is significant as a key driver of the conceptual and normative framework of social responsibility in the country. In economies undergoing structural transformation, such as Ukraine, CSR often lacks a unified understanding and practical orientation, particularly among small and medium-sized enterprises. CSR Ukraine contributes to overcoming this challenge by promoting internationally recognized standards and approaches, including the principles of the UN Global Compact, the Sustainable Development

Goals (SDGs), and the Triple Bottom Line concept. By adapting these global frameworks to national conditions, CSR Ukraine helps integrate social responsibility into the strategic and managerial thinking of Ukrainian enterprises.

Second, CSR Ukraine plays an essential role in building institutional capacity and awareness for socially responsible behaviour. Through research reports, analytical publications, training programs, and public events, the organization creates a knowledge base that supports evidence-based decision-making in the field of CSR. This function is particularly important in Ukraine, where formal state regulation of social responsibility remains limited and fragmented. As a result, CSR Ukraine acts as an intermediary institution that compensates for institutional gaps by fostering voluntary commitment, self-regulation, and peer learning among businesses.

Third, the importance of CSR Ukraine lies in its ability to consolidate diverse stakeholders around the agenda of sustainable development. The organization serves as a platform for dialogue between businesses, civil society, international organizations, and public authorities. Such multi-stakeholder engagement strengthens trust and social capital, which are critical for the effective implementation of socially responsible practices. In the Ukrainian context, characterized by economic instability, social challenges, and external shocks, this coordinating role is particularly valuable for ensuring coherence between economic objectives and societal needs.

Moreover, CSR Ukraine contributes to the practical implementation and measurement of social responsibility. By developing rankings, catalogues, and case studies of responsible businesses, the organization encourages transparency and benchmarking. This not only motivates companies to adopt CSR practices, but also enables researchers and policymakers to analyse trends and identify best practices. Although comprehensive statistical data on CSR adoption, especially among small agricultural businesses, remain limited, the initiatives of CSR Ukraine form an important empirical foundation for further academic and applied research.

Finally, the role of CSR Ukraine has become especially pronounced in the context of crisis resilience and recovery. In periods of social and economic stress, socially responsible behaviour by businesses, such as support for employees, local communities, and vulnerable groups, gains heightened importance. CSR Ukraine facilitates the dissemination of such practices and reinforces the idea that social responsibility is not a peripheral activity, but a core element of sustainable and resilient development.

In conclusion, CSR Ukraine is an important institutional actor in the development of social responsibility in Ukraine. Its significance lies in shaping the conceptual foundations of CSR, strengthening institutional capacity, fostering stakeholder cooperation, and promoting the integration of social responsibility into managerial practice. By advancing responsible business conduct, CSR Ukraine contributes to the broader goals of sustainable development, social stability, and long-term competitiveness of the Ukrainian economy.

The current stage of Ukraine's economic development is characterized by extraordinary challenges caused by the full-scale war, which has significantly transformed the role of business in society. Enterprises are no longer perceived solely as economic actors but increasingly as key contributors to national resilience and social stability. The data presented in the Catalogue of Business Contributions to Ukraine's Victory, initiated by CSR Ukraine, provide an empirical basis for analyzing the sectoral structure of companies engaged in socially responsible activities under wartime conditions.

Table 2 - Empirical Indicators of the Institutionalization and Reputational Significance of Corporate Social Responsibility in the Ukrainian Business Environment

Indicator	Share, %	Interpretation of the Indicator
Companies with approved Corporate Social Responsibility (CSR) strategies	52%	Indicates a moderate level of institutionalization of CSI management systems of Ukrainian companies
Share of a company's reputation formed by CSR	67%	Highlights the decisive role of social responsibility in shaping corporate reputation and stakeholder trust
Companies implementing CSR practices in Ukraine	83%	Demonstrates a high level of CSR diffusion as a managerial practice, even in the absence of formally approved CSR strategies

Source: developed by the author based on [14].

Below there is a diagram showing the contribution of certain sectors of the Ukraine's economy to the victory, as one aspect of corporate social responsibility (fig. 1).

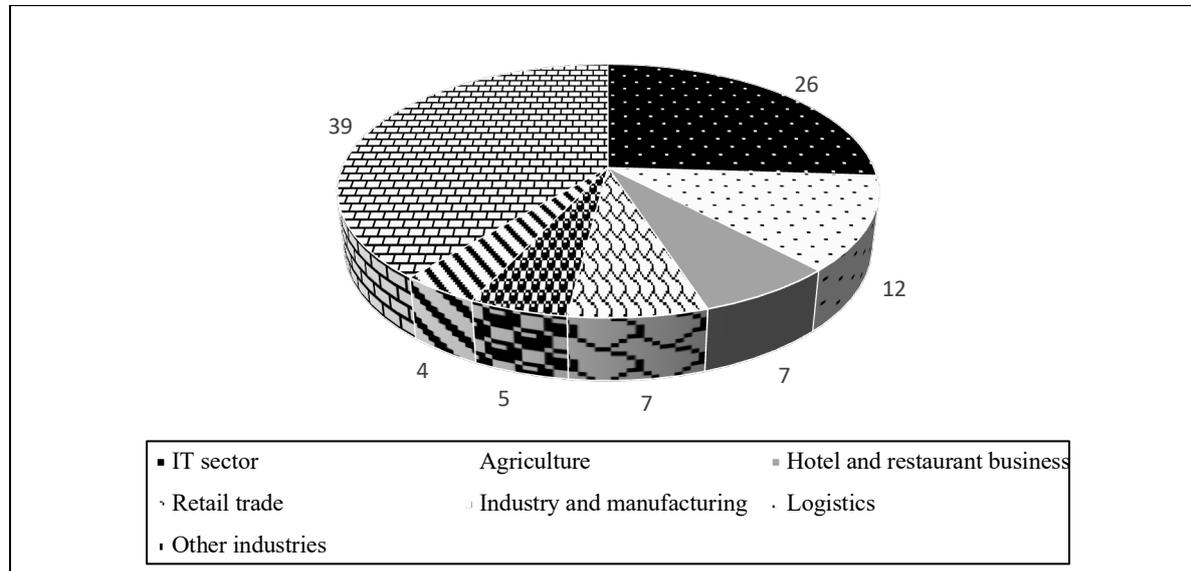


Figure 1 - The contribution of certain sectors of the Ukraine's economy to the victory, as one aspect of corporate social responsibility in 2025

Source: developed by the author based on [14]

The IT sector occupies a leading position, accounting for 26% of the total number of companies represented in the Catalogue. This dominance can be explained by the high adaptability, digital nature, and global market integration of IT companies, which allow them to maintain operational continuity despite severe disruptions. Social responsibility initiatives

in this sector often include financial support for the Armed Forces of Ukraine, development of digital solutions for defense and humanitarian needs, and extensive employee volunteering. As a result, the IT sector demonstrates a model of knowledge-intensive and innovation-driven corporate social responsibility.

The agricultural sector, representing 12% of the companies, plays a strategically important role in ensuring food security both domestically and internationally. In wartime conditions, socially responsible practices in agriculture are closely linked to maintaining employment in rural areas, supporting local communities, and contributing to humanitarian aid through food supplies. This confirms the strong interdependence between sustainable development of agricultural enterprises and the socio-economic stability of territories.

The hotel and restaurant business and retail trade, each accounting for 7%, reflect a comparable level of involvement in socially responsible activities. These sectors are traditionally oriented toward local communities and consumers, which explains their active participation in initiatives aimed at employing internally displaced persons, providing humanitarian assistance, and adapting business models toward social entrepreneurship. Under conditions of declining consumer demand, corporate social responsibility becomes an important tool for maintaining trust and long-term customer loyalty.

A smaller share is represented by industry and manufacturing (5%) and logistics (4%). This is largely due to the high level of physical destruction, capital intensity, and disruptions of supply chains experienced by these sectors during the war. Nevertheless, their contribution remains strategically significant, as industrial and logistics companies play a critical role in supporting defense production, business relocation processes, and the functioning of essential supply networks. Their social responsibility is often expressed in less visible but highly impactful forms.

A substantial proportion of companies belongs to other industries (39%), indicating the cross-sectoral nature of social responsibility in Ukraine. This diversity suggests that corporate social responsibility has become a widespread managerial practice extending beyond traditionally active sectors. In the context of war, CSR increasingly transforms from a voluntary reputational instrument into an integral element of crisis management and sustainable business strategy.

Conclusions. The study substantiates that social responsibility should be understood not as a peripheral or declarative element of business activity, but as a core managerial determinant of the sustainable development of small agricultural enterprises. The research demonstrates that, given the strong interdependence between agriculture, natural resources, and rural communities, managerial commitment to social responsibility directly shapes economic resilience, social stability, and environmental sustainability. By conceptualizing social responsibility through an integrated system of economic, social, and ecological indicators aligned with the Triple Bottom Line, the paper shows that responsible management practices enable small agricultural businesses to balance short-term efficiency with long-term development goals. In this sense, social responsibility functions as an intangible strategic resource that enhances adaptive capacity, strengthens stakeholder trust, and supports the long-term viability of small agricultural enterprises under conditions of uncertainty, market volatility, and external shocks.

Furthermore, the findings highlight the growing institutional and practical significance of corporate social responsibility in Ukraine, particularly in the context of wartime challenges and socio-economic transformation. The role of CSR Ukraine as a coordinating and knowledge-generating platform confirms the increasing institutionalization of socially responsible practices and their reputational and strategic value for businesses. Sectoral analysis of business contributions to Ukraine's resilience demonstrates that CSR has become a cross-sectoral managerial practice, extending beyond economically strong industries and gradually

integrating traditional sectors, including agriculture. Overall, the study confirms that embedding social responsibility into managerial decision-making is a necessary precondition for achieving sustainable development of small agricultural businesses, enhancing rural development, and strengthening the social legitimacy and competitiveness of the agricultural sector in both national and global contexts.

СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

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