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DEVELOPMENT OF THE DEFINITION OF "SOCIAL RESPONSIBILITY OF BUSINESS" AND ITS TRANSFORMATION

РОЗВИТОК ДЕФІНІЦІЇ «СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ БІЗНЕСУ» ТА ЇЇ ТРАНСФОРМАЦІЯ

The article substantiates the idea that corporate social responsibility and business social responsibility are separate types of socially responsible behavior of a company. If corporate social responsibility is a variant of socially responsible behavior, the focus of which remains ensuring social security of employees and their families, continuous professional development of personnel, creation of effective and safe workplaces, maintaining the quality of manufactured products, then business social responsibility is another variant, in which compliance with legislation and work with the team are considered as something self-evident. In this case, responsibility to the territory of presence and the local community is brought into the problematic field. Analysis of the mechanisms for implementing social responsibility in practice shows that at the current stage of development, socially responsible business behavior should be elevated to the rank of the main direction of state policy. To achieve the political, economic and social goals facing society, it is necessary to consistently implement large-scale measures to create a social infrastructure of industrial regions, protect and expand the reproduction of natural resources, and create conditions for sustainable socio-economic development. The definition of the concept "Social responsibility of business" has been clarified and it is assumed that this is a mandatory complex activity of industrial enterprises aimed at achieving the goals of sustainable development of the territories of presence, ensuring environmental sustainability, forming human capital and creating a partnership that shares the burden of government spending on social policy. The amount of financial participation directly depends on the total amount of damage caused by production activities. Also, social responsibility of business is understood as mandatory comprehensive activity of industrial enterprises that shares the burden of public expenditure on social policy and is aimed at achieving the goals of sustainable development of the territories of presence, ensuring environmental sustainability, developing human capital, and forming a global partnership.

Keywords: social responsibility for business, corporate social responsibility, development, activity, enterprise.

У статті обґрунтовано уявлення про те, що корпоративна соціальна відповідальність та соціальна відповідальність бізнесу – це окремі види соціально відповідальної поведінки підприємства. Якщо корпоративна соціальна відповідальність – це варіант соціально відповідальної поведінки, фокусом якого залишається забезпечення соціальної захищеності працівників та членів їх сімей, безперервний професійний розвиток персоналу, створення ефективних та безпечних робочих місць, підтримка якості продукції, що випускається; то соціальна відповідальність бізнесу – це інший варіант, при якому дотримання законодавства та робота з колективом розглядається як щось само собою зрозуміле. У проблемне поле при цьому виводиться відповідальність перед територією присутності та місцевою спільнотою. Аналіз механізмів реалізації соціальної відповідальності, що діють на практиці, показує, що на сучасному етапі

розвитку соціально відповідальна поведінка бізнесу має бути зведена в ранг основного напрямку державної політики. Для досягнення політичних, економічних та соціальних цілей, що стоять перед суспільством, необхідне послідовне здійснення великомасштабних заходів щодо створення соціальної інфраструктури промислових регіонів, охорони та розширеного відтворення природних ресурсів, створення умов для сталого соціально-економічного розвитку. Уточнено дефініцію поняття «соціальна відповідальність бізнесу» та передбачається, що це обов'язкова комплексна діяльність промислових підприємств, спрямована на досягнення цілей сталого розвитку територій присутності, забезпечення екологічної стійкості, формування людського капіталу та створення партнерства, що розділяє тягар державних витрат на соціальну політику. Обсяг фінансової участі безпосередньо залежить від сукупного розміру збитків, які завдають виробничої діяльності. Також під соціальною відповідальністю бізнесу розуміється обов'язкова комплексна діяльність промислових підприємств, що поділяє тягар державних витрат на соціальну політику та спрямована на досягнення цілей сталого розвитку територій присутності, забезпечення екологічної стійкості, розвиток людського капіталу, формування глобального партнерства.

Ключові слова: соціальна відповідальність бізнесу, корпоративна соціальна відповідальність, розвиток, діяльність, підприємство.

Formulation of the problem. In modern science, social responsibility as a separate category has several definitions and reflects the positions of different approaches to the definition of this concept. Most often social responsibility is considered only in the context of various types of responsibility, separating its social aspect. At the present stage of society development the issue of social responsibility of business has become topical. It is interpreted as investment of funds from profits in the development of social sphere, education, health protection, environmental programmes, etc. The economic, socio-political and cultural development of mankind in the last quarter of the twentieth century is taking place under the sign of globalisation. International trade and investments are increasing, diversification of the world financial and labour markets has reached unprecedented levels, the role of transnational companies in global economic processes has significantly increased, global competition has intensified, and systems of global strategic management have emerged.

Analysis of recent achievements and publications. The issue of social responsibility of business was highlighted in their writings by domestic and foreign scientists: M. Friedman, P. Drucker, T. Bredgard, F. Kotler, I. Savchenko and others. The role of social responsibility in the formation of the reputation of enterprises in Ukraine and the use of European experience of state regulation social responsibility was defined in the work of Lypova P. and Bodnaruka O. However, taking into account the European integration vector of the development of the national economy, the issues of bringing social responsibility norms of business into line with European standards are still debatable and need further research.

Therefore, the **purpose** of this study is to formulate a recommendation on the implementation of social responsibility as the basis of the business activity of the enterprise,

to the Ukrainian society, taking into account its values and characteristics.

Presentation of the main material. In Western science, the concept of social responsibility of business began to take shape in the 1950s, when Howard R. Bowen formulated a number of provisions that defined the framework and directions of discussions on the problems of social responsibility of companies [3].

According to H. R. Bowen, it is the entrepreneur as an individual who acts as the main subject of social responsibility of business. Social responsibility is personalised and as long as entrepreneurs take into account the interests of society in their activities, it guarantees the freedom of entrepreneurship.

Later, T. Levitt and M. Friedman formulated a somewhat different approach to the concept of social responsibility, which was called "corporate egoism" [5]. M. Friedman's position is most clearly stated in the article "The social responsibility of business is to increase its profits": "There is only one and only one social responsibility of the business world – to use its resources and engage in activities aimed at increasing profits, subject to the rules of the game, i.e. to engage in open, free competition without deception and fraud" [3]. At the same time, an opposing theory was seen that proposed "making a significant contribution to improving the quality of American life" and known as the "theory of corporate altruism" [6].

A. Carroll clarifies the definition as follows: "the social responsibility of business is a multi-level responsibility, which can be represented in the form of a pyramid, the economic responsibility underlying the pyramid implies a direct obligation of the organisation in the market as a producer of goods and services to satisfy any needs of consumers and thus make a profit" [7].

This was followed by the work of D. Swanson, who placed D. Wood's model in the context of the processes of development of social responsibility principles [5].

By the end of the 20th century, the classical theory of social responsibility was significantly enriched with interpretations and parallel concepts, including the concepts of stakeholders, corporate citizenship, corporate sustainability, and the stakeholder theory of the firm.

This theory should be discussed in more detail, as it is on its principles that the idea of prioritisation of stakeholders' interests is built. The authorship belongs to E. Freeman and M. Clarkson, who convincingly proved that a company derives maximum profit from its activities only if it establishes stable positive relations with stakeholders and takes into account their needs when making strategic decisions [6].

M. Clarkson proposed to divide stakeholders into two groups – primary and secondary. In his opinion, primary stakeholders should include shareholders, investors, consumers, employees, suppliers, the government and any local communities, while secondary stakeholders include everyone else. In addition, M. Clarkson developed the principles of stakeholder management, called the "M. Clarkson Principles" [3]:

1. Managers should recognise and actively support their concern for all legitimate stakeholders and take their interests into account when making decisions and carrying out operations.

2. Managers should listen to the views of stakeholders and openly discuss with them emerging issues and opportunities for co-operation, as well as the risks they face in engaging with the corporation.

3. Managers should adapt processes and behaviours to the interests and capabilities of stakeholders.

4. Managers should recognise the interdependence of their actions and their outcomes on stakeholders; they should strive to achieve an equitable distribution among stakeholders and the burdens associated with the corporation's activities, taking into account the risks and vulnerabilities of stakeholders.

5. Managers should cooperate with other entities, both public and private, to minimise the risks and damages associated with the corporation's activities, or where they cannot be avoided, to compensate them adequately.

6. Managers must completely avoid activities that may jeopardise inalienable human rights, such as the right to life, or cause risks that, on analysis, would be clearly unacceptable to the relevant stakeholders.

7. Managers should be aware of the potential conflicts between their managers should be aware of potential conflicts between their own role as a corporate stakeholder: their legal and

moral responsibility to the interests of other stakeholders, the breadth of society's expectations in terms of manifestations of social activities of business" [5].

M. Porter and M. Kramer's reactive model of social responsibility of business is of considerable interest. It is based on the fact that the achievement of both social and economic progress should take into account the principles of value creation [4]. Value is defined as the ratio of the received benefit to the corresponding costs, and not only as a benefit in itself. The idea of value creation has long been recognised in business, where profit is understood as the sum of customer receipts minus costs incurred. However, addressing social issues has rarely been seen by business as an opportunity to create economic value – on the contrary, it is usually given secondary attention. In the social sector, thinking in terms of social value is even rarer. Public organisations and government agencies often view success either from the perspective of social outcome or from the perspective of money spent.

The world's largest corporations worked very well together and supported government initiatives to address the pandemic. The main mechanisms are the organisation of remote work and customer service, support of medical institutions, organisation of food, medicines, protective equipment supply, organisation of information flow and other services. Large companies have provided invaluable financial assistance to regions, non-profit organisations, foundations and the territories where they operate.

We consider it necessary to note that, despite the impressive number of studies, the conceptual basis and conceptual apparatus of social responsibility remained underdeveloped, so it is advisable to clarify the essence of the concept of "social responsibility of business" in the framework of confirming the hypothesis of this research.

The systematisation of knowledge and generalisation of theoretical justifications of various authors suggests that at the moment there is no exhaustive characterisation of the concept of social responsibility of business and its structural elements. It is mainly about attempts to outline the general boundaries, directions and trends in the development of the phenomenon under study.

A number of authors suggest that it is impossible to talk about the category of the concept of social responsibility of business, as there are theoretical and methodological problems, in particular, the so-called "terminological confusion", i.e. the problem of identifying the category is not solved

even at the lower level of abstraction, i.e. the problem of the category is not solved even at the the lower level of abstraction, as it is impossible to pass a term – concept – category. concept – category.

We do not quite agree with the above-mentioned point of view and believe that today we can already talk about a unified approach to the understanding of social responsibility of business and distinguish this concept from the concept of "corporate social responsibility". This consideration is based on the fact that the attributes of socially responsible business conduct have already been sufficiently detailed and its structure has been studied. The attributes are virtually unanimously considered to include:

1) full compliance with the current legislation in all its directions;

2) socially responsible behaviour must comply with the ethical requirements of society;

3) rational response to the expectations of stakeholders, which implies maintaining a balance between the realisation of own interests and counter expectations, as stakeholders have their own interests and expectations, as stakeholders always have quite a lot of expectations and requirements to the business: financial, economic, environmental, social, and not always the business can meet them without prejudice.

The opinion that socially responsible behaviour of an entrepreneur is exclusively voluntary is quite common, but we believe that the principle of voluntariness cannot be considered in relation to the concept of "socially responsible business behaviour", it contradicts the meaning of the first general principle – compliance with the law, which is essentially coercive, not voluntary.

Corporate social responsibility is ensured by the relevant norms of labour and tax legislation, the issue of voluntary implementation of business obligations to employees is not considered even in a theoretical approximation.

In this point, a certain contradiction arises: business responsibility to employees is considered in the context of a normative obligation, and to the territory of presence – a voluntary one. From our point of view, this position is illogical. At each structural level, social responsibility should be stipulated and regulated by separate normative acts, starting with the fulfilment of obligations to employees, which does not cause any objections and ending with the regulation of forms of implementation of social responsibility of business, but this position in some cases causes condemnation.

De facto in the scientific literature there is a confusion of the concepts of "corporate social

responsibility" and "social responsibility of business", in the works of different authors when analysing interpretations one can find the same definitions for both terms. The Big Economic Dictionary defines social responsibility of business in two senses: "social responsibility of business" and "social responsibility of business". in two senses [2]:

1) the actions of an organisation taken for the benefit of society voluntarily rather than as required by law;

2) the concept that companies should actively care about the welfare of society as a whole".

Another dictionary of economic terms interprets this concept as "a conscious attitude of the subject of social activity to the requirements of social necessity, civic duty, social tasks, norms and values, understanding of the consequences of the activity for certain social groups and individuals, for the social progress of society". Modern business interprets social responsibility as "a principle that should be at the heart of business to ensure the well-being of society, not only to maximise the social progress of society".

The multiplicity of approaches to the analysed phenomenon predetermines the presence of a large number of concepts related to the concept under study:

– business ethics – business ethics based on honesty, openness, fidelity to the given word, ability to act in the market in accordance with the current legislation and existing traditions;

– philanthropy – consists in the responsibility of business to shareholders to maintain the efficiency and profitability of the company". The legal component refers to the compliance of activities with legislation, such as meeting tax obligations and avoiding grey schemes. The ethical component implies compliance of the company's activities with norms and values that are not enshrined in legislation but are accepted in society."

– charity – support of the arts, private and public educational institutions, corporate volunteering, projects that improve the quality of life of the community";

– social policy of the company – a system of social protection, provision of necessary working conditions, productivity of employees and adequacy of their remuneration, development and use of their creative initiative, improvement of their general educational level and professional growth, formation and support of labour relations and social partnership, influence on improvement of housing and cultural and living conditions of employees, as well as implementation of other measures of social nature;

When it comes directly to social responsibility, some authors apply the term "corporate social responsibility":

- an organisation's awareness of problems beyond the narrow economic, legal and technical requirements and its response to these problems to achieve public benefit, alongside the traditional economic benefits sought by the organisation.

- a system of ethical norms, corporate values and principles that underpin the organisation's activities and define its strategy, allowing it to reduce to the minimum possible limit the risks of social, environmental and economic problems, to increase the organisation's competitiveness, to ensure its sustainability in the long term and to contribute to solving global problems;

- corporate social responsibility is a set of voluntary and coordinated commitments developed with the participation of key stakeholders, accepted by the organisation's management, with special consideration of the opinions of the personnel and shareholders, implemented mainly at the expense of the organisation's funds and aimed at implementing significant internal and external social programmes, the results of which contribute to the development of the organisation, improvement of its reputation and image, establishment of corporate identity, development of the corporate brand, as well as expansion of partner relations with the state, business partners, local communities and civil organisations;

- corporate social responsibility is a philosophy of the organisation's behaviour in society, focused on the implementation of consistent economic, social and environmental activities aimed at meeting the needs and expectations of stakeholders.

Other specialists talk about the social responsibility of a business and/or a firm without applying the term "corporate":

- business social responsibility is "a tool with which to influence society, ensuring sustainable development";

- a voluntary contribution to the development of society in the social, economic and environmental spheres, linked directly to the company's core business and going beyond the regulatory minimum;

- the organisation's responsibility for the impact of its decisions and activities on society and the environment through transparent and ethical behaviour that: promotes sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders;

- complies with applicable legislation and is consistent with international norms of behaviour" (ISO 26000 standard).

Modern interpretations of the concept of "social responsibility of business" offer the following options for interpreting the phenomenon:

- a business imperative that has a direct impact on company management, decision-making on innovation, motivation and well-being of employees. Adherence to the principles of social responsibility helps to attract investors' attention and gain extensive access to financial resources;

- a company's rational response to the system of conflicting expectations of stakeholders, aimed at sustainable development of the company;

- a mechanism for creating an image of the organisation, which ultimately contributes to the main goal of the business – profit making, expansion of sales markets, etc.;

- willingness to incur optional social costs beyond the limits set by labour, environmental and tax legislation;

- a new system of views and principles of doing business, which is oriented to the needs and expectations of stakeholders and to the company's performance in the triple bottom line.

Having analysed the above interpretations, let us highlight the distinctive features of the concepts of "corporate social responsibility" (hereinafter referred to as CSR) and "social responsibility of business" (hereinafter referred to as SRB) (see Table 1).

There is every reason to believe that corporate social responsibility and business social responsibility are separate types of a company's socially responsible behaviour. The choice of a socially responsible behaviour option, in our opinion, depends on the sectoral affiliation of a business entity.

Corporate social responsibility (CSR) is such a variant of socially responsible behaviour that, although it implies maintaining favourable conditions in the regions of activity, considers this direction rather as an accompanying one. The focus of CSR remains the provision of social security for employees and their families, continuous professional development of personnel, creation of efficient and safe workplaces, and maintenance of product quality. In other words, the CSR concept implies conducting activities in one's own interests; however, the company understands that for a prosperous existence it needs to maintain favourable interaction with the leading stakeholders and therefore includes social aspects in its sphere of interests, but the business

Table 1

Key characteristics of CSR and SRB concepts

CSR	SRB
Good faith fulfilment by the business of its obligations – timely payment of wages and salaries, payment of taxes, production of products and provision of services in compliance with all technical, technological and other standards, compliance with environmental safety, compliance with measures to ensure labour safety.	Activities are fully compliant not only with current legislation, but also with the ethical requirements of society.
Development of intra-company relations on the basis of social partnership, direct consideration of employees' interests, including: - provision of a package of social benefits and preferences; - investments in professional training, retraining and advanced training of personnel; - own housing and pension programmes; - social programmes aimed at employees' family members family members of employees.	Considering not only the interests of its of its employees and their families, but also representatives of the local community The interests of its employees and their families, as well as representatives of the local community, finding a balance between the demands of stakeholders and own expectations from business realisation.
Voluntary fulfilment of commitments to the community in the form of a positive response to stakeholder expectations.	Aligning the interests of business and society by removing contradictions between different institutional arrangements.

entity sets the scope of their implementation independently.

Social Responsibility of Business (SRB) is another option, where compliance with legislation and work with the team is taken for granted, and responsibility to the territory of presence and local community is brought into the problem field.

The activities of extractive and processing industries, unlike those of the service sector, often result in additional economic damage to the regions in which they operate; such damage is associated with losses in the quality of the environment and, consequently, with losses in the quality and standard of living of the population. living standards of the population.

Social responsibility of business, in our opinion, should include mandatory implementation of measures to either prevent or mitigate collateral damage, as well as work to establish a dialogue with the public and resolve conflicts, since the activities of industrial enterprises are often accompanied by opposition from the local population. Given the modern information availability, a negative public reaction causes virtually instant damage to a company's reputation, including at the international level.

Conclusion. Thus, social responsibility of business, in our opinion, is an activity aimed at

achieving the goals of sustainable development of the territories of presence, ensuring environmental sustainability, development of human capital, formation of a global partnership for the implementation of sustainable development principles and sharing the burden of public expenditure on social policy, with the amount of financial participation directly depending on the total amount of damage caused by production activities. The analysis allowed us to conclude that corporate social responsibility and social responsibility of business are different types of socially responsible behaviour of companies. In our opinion, the choice of socially responsible behaviour depends on the sectoral affiliation of the business entity.

In general, we propose to consider that social responsibility of business is a mandatory complex activity of industrial enterprises aimed at achieving the goals of sustainable development of the territories of presence, ensuring environmental sustainability, development of human capital, formation of global partnership for the implementation of sustainable development principles and sharing the burden of public expenditures on social policy, with the amount of financial participation directly dependent on the total amount of damage caused by industrial activities.

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