

РОЗДІЛ 7. ДЕМОГРАФІЯ, ЕКОНОМІКА ПРАЦІ, СОЦІАЛЬНА ЕКОНОМІКА І ПОЛІТИКА

HISTORICAL DEVELOPMENT OF THE CORPORATE SOCIAL RESPONSIBILITY CONCEPT

ІСТОРИЧНИЙ РОЗВИТОК КОНЦЕПЦІЇ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

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The concept of Corporate Social Responsibility (CSR) has evolved considerably for the last 50 years. The multiplicity of historical reviews and confusion mentioning some of events and neglecting other events have led dispersion of models and theories related to CSR. Through this article, a new investigation has been made toward the most notable academic and practical events that affect the development of CSR. A comprehensive literature review method has fragmented the academic evolution of the CSR concept depending on milestones-basis. It has been proved through this article that some valuable political and sociable milestones have affected CSR context development. Analyzing the historical development perspectives of CSR have showed the relationship between CSR theories and between the implementation process of CSR by an enterprise. It has been proved that there is a clear relation between the development of CSR theories and the adaptation of CSR practices by international communities and international companies.

Key words: corporate social responsibility, modern historical review, milestone basis, economic theories, business development.

Концепція корпоративної соціальної відповідальності (КСВ) значительно змінилась за останні 50 років. В даній статті представлено дослідження найбільш помітних наукових і практичних подій, які впливають на розвиток КСВ у світовому масштабі. Аналіз історичних тенденцій розвитку КСВ показав чіткий взаємозв'язок між теоріями КСВ і процесом впровадження КСВ керівництвом підприємств. У даній статті авторами показано, існування чіткого взаємозв'язку між розвитком теорій КСВ і використанням підходів КСВ міжнародними співтовариствами та міжнародними компаніями. Історичний огляд етапів розвитку КСВ був спрямований на те, щоб допомогти особам, які приймають рішення, зрозуміти зміст КСВ і переконати їх у тому, що теорії реалізації КСВ не обмежені соціальними і екологічними вигодами для суспільства у цілому, але також вони мають стратегічні переваги для самої компанії, а саме: зміцнення конкурентоспроможності, забезпечення стандартів якості та підвищення репутації компанії. В результаті дослідження стає зрозумілим, що міжнародне співтовариство у співпраці з міжнародними установами, які займаються розробкою стандартів якості для КСВ, прагнуть перетворити концепцію корпоративної соціальної відповідальності з факультативної концепції в обов'язковий принцип функціонування усіх підприємств незалежно від форми власності. Перетворення корпоративної соціальної відповідальності в обов'язковий принцип обмежить жадібність бізнесменів, обмежить ризики і забезпечить майбутнє для наступних поколінь.

Сьогодні інтерес до соціальної відповідальності бізнесу стрімко зростає. У широкому розумінні соціальна відповідальність бізнесу означає здатність підприємства приносити вигоду не тільки собі, а й забезпечувати сталий соціальний розвиток суспільства. Соціальна відповідальність достатньо широке поняття, яке включає в себе такі сфери, як екологія та соціальна справедливість. Концепція корпоративної соціальної відповідальності (КСВ) суттєво змінилась за останні п'ятдесят років. Більшість історичних оглядів в академічній літературі ділять історичний розвиток концепції КСВ відповідно до часової шкали, чому і присвячено дане дослідження. В даній статті авторами було проведено оригінальне дослідження найбільш помітних наукових і практичних подій, які впливають на розвиток КСВ у світовому масштабі. Аналіз історичних тенденцій розвитку КСВ показав чіткий взаємозв'язок між теоріями КСВ і процесом впровадження КСВ керівництвом підприємств. У даній статті авторами показано, існування чіткого взаємозв'язку між розвитком теорій КСВ і використанням підходів КСВ міжнародними співтовариствами та міжнародними компаніями. Історичний огляд етапів розвитку КСВ був спрямований на те, щоб допомогти особам, які приймають рішення, зрозуміти зміст КСВ і переконати їх у тому, що теорії реалізації КСВ не обмежені соціальними і екологічними вигодами для суспільства у цілому, але також вони мають стратегічні переваги для самої компанії, а саме: зміцнення конкурентоспроможності, забезпечення стандартів якості та підвищення репутації компанії. В результаті дослідження стає зрозумілим, що міжнародне співтовариство у співпраці з міжнародними установами, які займаються розробкою стандартів якості для КСВ, прагнуть перетворити концепцію корпоративної соціальної відповідальності з факультативної концепції в обов'язковий принцип функціонування усіх підприємств незалежно від форми власності. Перетворення корпоративної соціальної відповідальності в обов'язковий принцип обмежить жадібність бізнесменів, обмежить ризики і забезпечить майбутнє для наступних поколінь.

Ключові слова: корпоративна соціальна відповідальність, сучасний історичний огляд, етапна основа, економічні теорії, розвиток бізнесу.

Formulation of the problem. Most of the historical reviews of the CSR concept were based on a chronological basis. However, limited studies addressed the factors and events that affected the development of the concept of corporate social responsibility. There is an urgent need to present the historical development of the concept of CSR from a new perspective.

A perspective that does not depend on the time series but rather depends on the factors that influenced the development of the CSR concept, and the interaction of this concept with social, economic, environmental and political requirements.

Analysis of recent research and publications. A variety of scholars and literature in the business

field have overviewed the chronological development of CSR concept, where they have fragmented the transformation of CSR concept from its early philanthropic phases in the early 1950s into its interrelated strategical phase in the twenty-first century. Other scholars have insisted that it is beneficial to analyze and interpret the factors of this development in order to unite the aim and the definition of CSR concept. The main of these scholars are Neelam Jhavar, Shasta Gupta, Firuza Madrakhimova, Emma Wood, Ciara Hackett, Jocelyn Husser.

Neelam Jhavar and Shasta Gupta stated that Understanding the history of CSR requires us to understand the changes that influenced the approach to CSR and led to its broadening scope [1]. There is the need to look at the factors, which have changed the environment of business as globalization of the economy, the development of civil society organizations, and the initiatives by governmental and non-governmental organizations.

Firuza Madrakhimova schematized four general main milestones that influenced the development of CSR in some specific developed countries, these milestones are: firstly, emergence of new model for business companies created by scientific researchers in the economic sphere named as CSR. Secondly, the speeches of community groups that criticize the decisions and actions of companies. Thirdly, accelerating globalization and the information technology revolution which integrate various stakeholders into CSR activities. Fourthly, it is the promotion of the sustainable development ideas and the emergence of reporting system for CSR [2].

Emma Wood mentioned that definitions of CSR have altered significantly since the 1950's to the present day. These changes have gone from purely social, philanthropic methods, to comprehensive approaches incorporating social, environmental and legal responsibilities [3]. The change of the concept was gradually evolved towards a whole business approach requiring team ethics and a shared understanding of the social and environmental impact of individual businesses.

Ciara Hackett [4] stated that in recent times the scope of CSR evolved beyond philanthropic activities to become a strategic term recognized by business firms. This may be attributed to the fluid development of the ideology and, in accordance its evolution has been in a constant change. Discussions on CSR have developed considerably in recent years, to the extent that now CSR can be considered a strategic tool in the relationship between business, government and stakeholders alike.

Jocelyn Hosser studied the historical development of the concept of CSR during the past five decades [5]. It was concluded from her study that there are many deficiencies in listing the factors that affect the development of corporate social responsibility. This

shortfall has led to the dispersal of CSR concepts and theories and has challenged companies to embrace it.

Pavlo Brin and Mohamad Nehme [6] mentioned that there is no doubt that every theory has been well analyzed by its founder or scholar, but an advanced understanding for the development of CSR concept and theories will make it possible for a corporation's managers and decision makers to implement long term social and environmental strategies with more accurate achievements.

Setting objectives. Most of the scholars have noted that it is crucial to present a historical review for the development of the CSR concept, and the effect of this review in unifying the content and definition of CSR. However, the gap that has been targeted that there is no historical review that shows the main practical and academic reasons for the development of the CSR concept. Thereafter, the aim behind this article is to make an updated historical review for the development of CSR content according the milestones basis. In other words, to link the academic and practical factors the lead to this development, and to prove that CSR development is interrelated with social, economic, ecological and political circumstances.

Outline of the main research material.

During the 19th century, some religious associations, such as churches, philanthropic organizations and family charities, mainly held social responsibilities. States played a limited role in social reforms issues during that time, while business corporations focused only on expanding and developing their products to satisfy market demands and achieve profits at those times. However, after World War II, social, economic, and environmental problems over the world were uncontrollable. Religious associations, charitable organizations and states at that time could not deal and control the impacts of wars as extreme poverty, demographic change, destruction of productive sectors (especially in the European countries) and scarcity of natural resources. The reason that led large commercial companies to take the initiative in addressing these problems with improving the global market economy and social issues.

With industrialization, the impacts of business on society and environment assumed an entirely new dimension. Motivated by criticisms of the factory system as a source of social problems, including poverty, crime and child labor, several entrepreneurs, in the late nineteenth and early twentieth century, used part of their wealth to support philanthropic ventures [7]. Some of these businessmen attempted to strengthen business community relationships by building clinics and lunch-rooms for their employees, donating money to orphan asylums and other similar activities. Others, such as the car manufacturer George Pullman, went even a step further and created model industrial communities which had many advanced facilities for their employees. Ford Company, for

example, decided to decrease the working hours of its employees and increase their salaries [8]. Such social activities and individual initiatives paved the way for CSR. From this point, the statement of basic materials has been organized according to the main academic and practical milestones that shape CSR context and formulate it.

1 Howard Bowen defined the social responsibilities of the businessman

The first milestone for CSR was introduced by Howard R. Bowen through his book *Social Responsibilities of the Businessman* that was originally published in 1953. This book is considered as a foundation for the CSR concept since it represents the first notable academic approach that changed the attitude perspectives of corporate behavior. Before Bowen published his book, there were a lack in determining the specific academic concept that represent the social and environmental responsibilities of corporations. Bowen was the first who defined CSR as the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society' [9]. Bowen believed that the great power and actions of large corporations had a tangible impact on society, and as such, there was a need for changing their decision making to include considerations of their impact. The relevance of Bowen's approach relies on the fact that this was the first academic work focused specifically on the doctrine of social responsibility, making Bowen the «Father of Corporate Social Responsibility» [10]. After Bowen published his book, the academic approaches concerning the social context of the CSR concept were explored and extended. While the practical implementation remained mostly in a philanthropic frame. There were only some public postures implied that natural resources and human resources should be used to broad social ends and not only for interests of firms and corporations [11].

2 Commission for economic development

The second notable milestone that shaped the CSR context was The Committee for Economic Development (CED) that responded to the social expectation by its declaration on Corporate Social Responsibility (CSR) in 1971. CED marked a fundamental milestone in transformation of CSR from a secondary concept into a basic concept. The high frequency of social protests in that decade led to an academic quest in order to transform the concept of CSR from a voluntary concept into a mandatory legislative concept. CED explicitly referred to the concept of the social contract, attributing to CSR an obligatory rather than a voluntary notion. Businesses were expected to undertake actions in ten major fields: economic growth and efficiency, education, employment and training, civil rights and equal opportunity, urban renewal and development, pollution abatement, con-

servation and recreation, culture and the arts, medical care, and government relations [12].

CED participants were business people and educators who were active members of the civil society in the USA. The CED articulated a three concentric circles definition of social responsibility: The inner circle includes the clear-cut basic responsibilities for the efficient execution of the economic function: products, jobs and economic growth. The intermediate circle encompasses responsibility to exercise this economic function with a sensitive awareness of changing social values and priorities: for example, with respect to environmental conservation; hiring and relations with employees; and more rigorous expectations of customers for information, fair treatment, and protection from injury. The outer circle outlines newly emerging and still amorphous responsibilities that business should assume to become more broadly involved in actively improving the social environment. (For example, poverty and urban blight) ... «Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human needs. Business enterprises, in effect, are being asked to contribute more to the quality of the American life than just supplying quantities of goods and services. Inasmuch as business exists to serve society, its future will depend on the quality of management's response to the changing expectations of the public» [13].

It became clear that after the second milestone (creation of CED), the international community has begun to pay more attention to corporate behavior and to the consequences of its actions, which had negatively affected environment and society. For scholars in the field of business ethics, they have further clarified the concept of CSR, and they have considered corporate social performance, corporate social responsiveness and relation with stakeholders as main parts of a boarder discussion about CSR in that decade.

3 Archie B. Carroll provided a new Hierarchical Conceptual Model for CSR

The third milestone in the CSR historical review is referred to Carroll's Hierarchal dimensional conceptual model of CSR. The Hierarchical Conceptual Model by Carroll is considered as one of the most important contribution for CSR since it covered the new social and legal aspects at that time (as product safety, new legislations and labor rights) in the implementation processes of social responsibilities. In this model, Carroll argued that the social responsibilities of business should include four dimensions: economic, legal, ethical and discretionary or philanthropic. Carroll's model made CSR theory more applicable since he proposed a way for assisting firms in the implementation of CSR practices. The scholar suggested that firms should first define their social responsibilities, identify the CSR

aspects and then decide whether to respond proactively or reactively [14].

Archie Carroll represented his four parts of CSR concept (economic, legal, ethical and philanthropic) in to a hierarchical pyramid named as «The Pyramid of Corporate Social Responsibility». With this pyramid, Carroll represented responsibilities for various of companies, the economic responsibility in the basic level of the pyramid, followed by the legal responsibility to obey laws and regulations, followed by the ethical responsibility that shape the company behavior, and at the top the philanthropic responsibility where company have to behave as a good corporate citizen [15]. The aim behind Carroll's CSR Pyramid design is to facilitate the concept of CSR and to balance the commitment with various stakeholders.

4 The World Commission on Environment and Development grow the awareness toward CSR

The fourth milestone is the World Commission on Environment and Development organized by the United Nation in 1987, or what is called as «Brundtland Commission» due to the Commission's chairwoman, Gro Harlem Brundtland. The commission created the first global agenda for change, it stated that the critical global environmental problems were primarily the result of the enormous poverty of the South and the non-sustainable patterns of consumption and production in the North. It was the first commission which called for a global strategical sustainability that united development and environment concerns. Sustainable development was defined as follows: «Sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs». The Commission was an urgent call by the General Assembly of the United Nations which aimed to propose long-term environmental strategies for achieving sustainable development by the year 2000 and beyond [16].

Notably, the commission came as a result of a serious of environmental disasters as the Chernobyl nuclear disaster in 1986 that took place in Ukraine where at least 350,000 people were forcibly resettled away from polluted radioactive areas and the number of affected people is still unpredictable till nowadays. Furthermore, the Bhopal disaster leak of methyl isocyanate that took place in 1984 in India resulted in more than 22,000 deaths and the Sandoz chemical spill severely polluting Switzerland and the German Rhine river in 1986.

The World Commission on Environment and Development purposes and recommendations reflect a growing sense of awareness of the international community concerning CSR concept, environmental protection, sustainable development and corporate behavior.

5 Donna Wood created Corporate Social Performance Model

The massive and uncertain models and theories for CSR pushed Donna J. Wood to form a new basic

model for the CSR sphere: Corporate Social Performance model, created in 1991. Such model is considered as the third milestone in the CSR historical review, since it is the first time where a scholar academically identifies the principles, processes and outcomes of CSR into a unique form. Wood stated in her article «Corporate Social Performance Revisited» about a need for systematic integration of conceptual aspects of Carroll's CSR concept and Wartick and Cochran's CSR concept into a unified concept to create a model of Corporate Social Performance (CSP). Wood's CSP model represents an academic shift in understanding CSR. Prior to the CSP model, corporate social responsibility faced many definitions, and it was difficult for a company to define a systematic action for implementing its social responsibilities and for reviewing its impact on society and the environment [17]. While after CSP model, the concept was more organized and prompted many scientists to create new frameworks and dimensions for CSR as the Stakeholder Theory, Triple Bottom Line theory, reputational dimensions and competitive dimensions.

6 Elkington created The Triple Bottom Line theory

The Triple Bottom Line theory (TBL) was found by John Elkington in his book «Cannibals with Forks: The Triple Bottom Line of 21st Century Business» published in 1994 [18]. TBL can be considered as CSR framework that incorporates three dimensions of performance: economic, social and environmental. As elaborated by John Elkington, the three dimensions of TBL must obtain sustainable results. Sustainability is the main aim of the TBL concept. The TBL is one of the efficient and effective methods that could be applied by companies in order to achieve continuous profits and long-term social and environmental projects. But what makes it a milestone is that it expands the meaning of sustainability and introduce sustainability in the strategic implementation steps of enterprises. Pavlo Brin and Mohamad Nehme proved it mathematically through using the AHP approach that TBL model has the highest relative rate over other CSR models, thus it could be the first priority to be adopted by companies located in developing countries for the aim of strengthening competitiveness efficiently [19]. Many corporations and nonprofit organizations have adopted the TBL sustainability framework to perform CSR projects.

7 Launch of the United Nation Global Compact

The UN Global Compact, launched in July 2000 by the United Nation Headquarter in New York City, is both a policy platform and a practical framework for companies that are committed to sustainability and responsible business practices [20]. Never before in history there has been a greater alignment between the objectives of the international community and those of the business world, where it has been considered as an important milestone in the develop-

ment journey of CSR. The UN Global Compact is the world's largest corporate sustainability (Corporate Social Responsibility) initiative with 13000 corporate participants and other stakeholders in over 170 countries with two objectives: «Mainstream the ten principles in business activities around the world» and «Catalyze actions in support of broader UN goals, such as the Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs)». The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of human rights, labor, the environment and anti-corruption. Under the Global Compact, companies are brought together with the UN agencies, labor groups and civil society. The UN Global Compact is not a regulatory tool; it is a distinctive voluntary initiative by the international community that focuses on specific socially responsible steps for corporations. It is noteworthy that for the first time the international community touches the importance of the business sector in fighting corruption and labor rights.

8 Creating Shared Value (CSV) concept as further extend to CSR concept

The concept of Creating Shared Value was developed by Porter and Karmar in 2006. This concept represents the seventh milestone in the evolution of the CSR, since for the first time an academic approach

suggests CSR concept as a strategic process of a company and not only as an elementary process. They were the first scholars who categorized the drivers of CSR, and link social responsibilities with: growth of market shares, organizational learning, commitment and engagement of various stakeholders and leadership concept.

The Creating Shared Value was further explained by Porter and Karmar in 2011. They mentioned that «policies and operating practices should enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress» [21]. They called for a change in the business strategies, and this change should focus on creating shared value as the main objective. Moreover, they considered the term CSR is outdated and limited concept and should be replaced by the Creating Shared Value CSV. They claimed that «the purpose of the corporation must be redefined as creating shared value, and the first step to do so is the identification of the societal needs as well as the benefits or harms that the business embodies through its products [22]. Accordingly, Porter and Kramer established three ways for creating shared value: by reconceiving

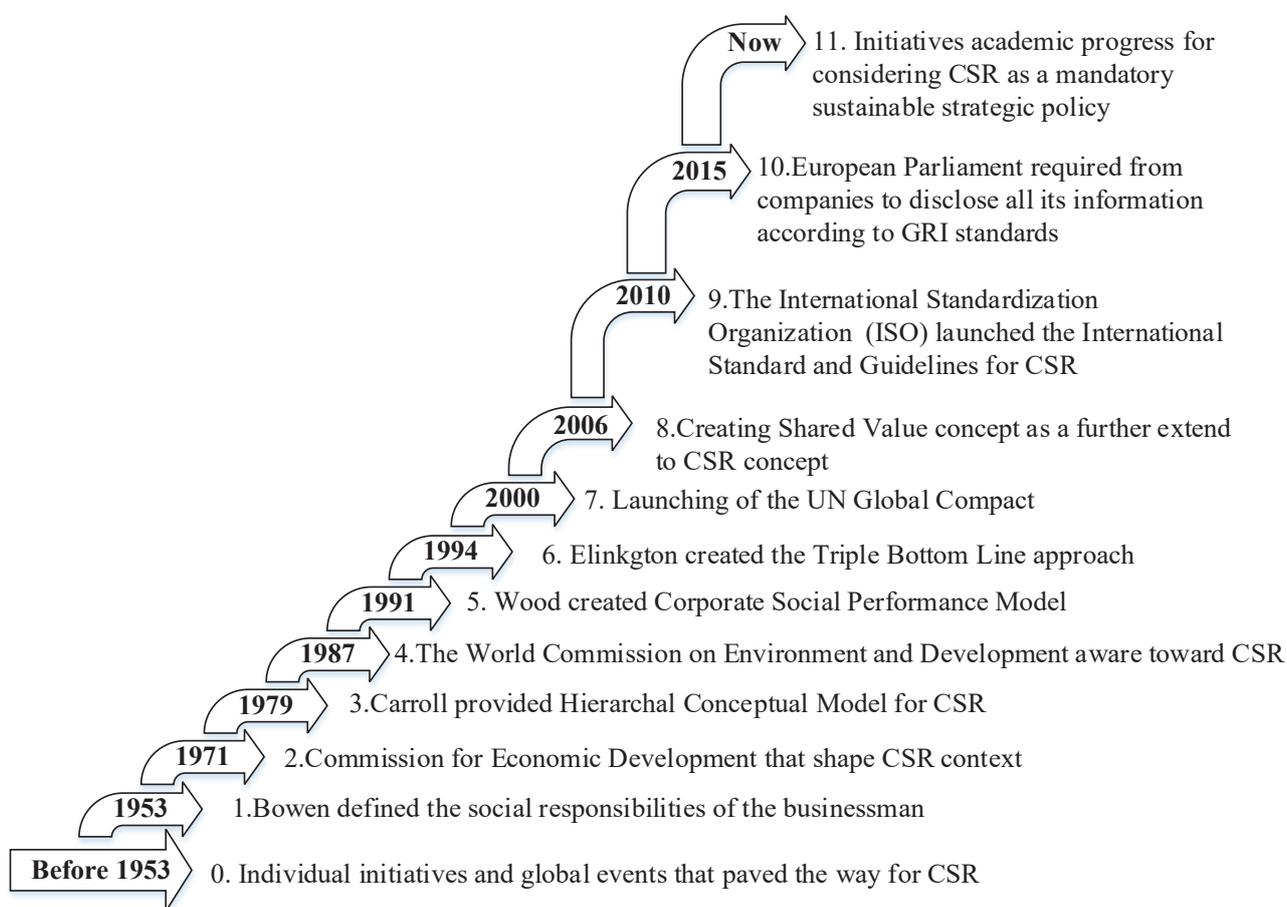


Fig. 1. Millstones for development of the CSR concept from 1950 till 2019

products and markets, by redefining productivity in the value chain, and by creating supportive industry clusters where the company operates. For Porter and Karmar, Strategic CSR helps companies to achieve a competitive advantage that results in the creation of shared value.

9 The International Organization for Standardization (ISO) launched the International Standards and Guidelines for CSR

The International Organization for Standardization (ISO) published the new standard ISO 26000 in 2010 to provide guidance on how businesses and organiza-

tions can operate in a socially responsible way. Such event represents the fifth milestone, this means acting in an ethical and transparent way that contributes to the health and welfare of society. ISO helps businesses and organizations to transfer principles into effective actions and shares best practices relating to social responsibility [23]. Unfortunately, ISO guidelines are not aimed at all types of organizations regardless their activity, size or location, and still not obligated.

10 The European Parliament required from companies to disclose all its information according to the GRI standards

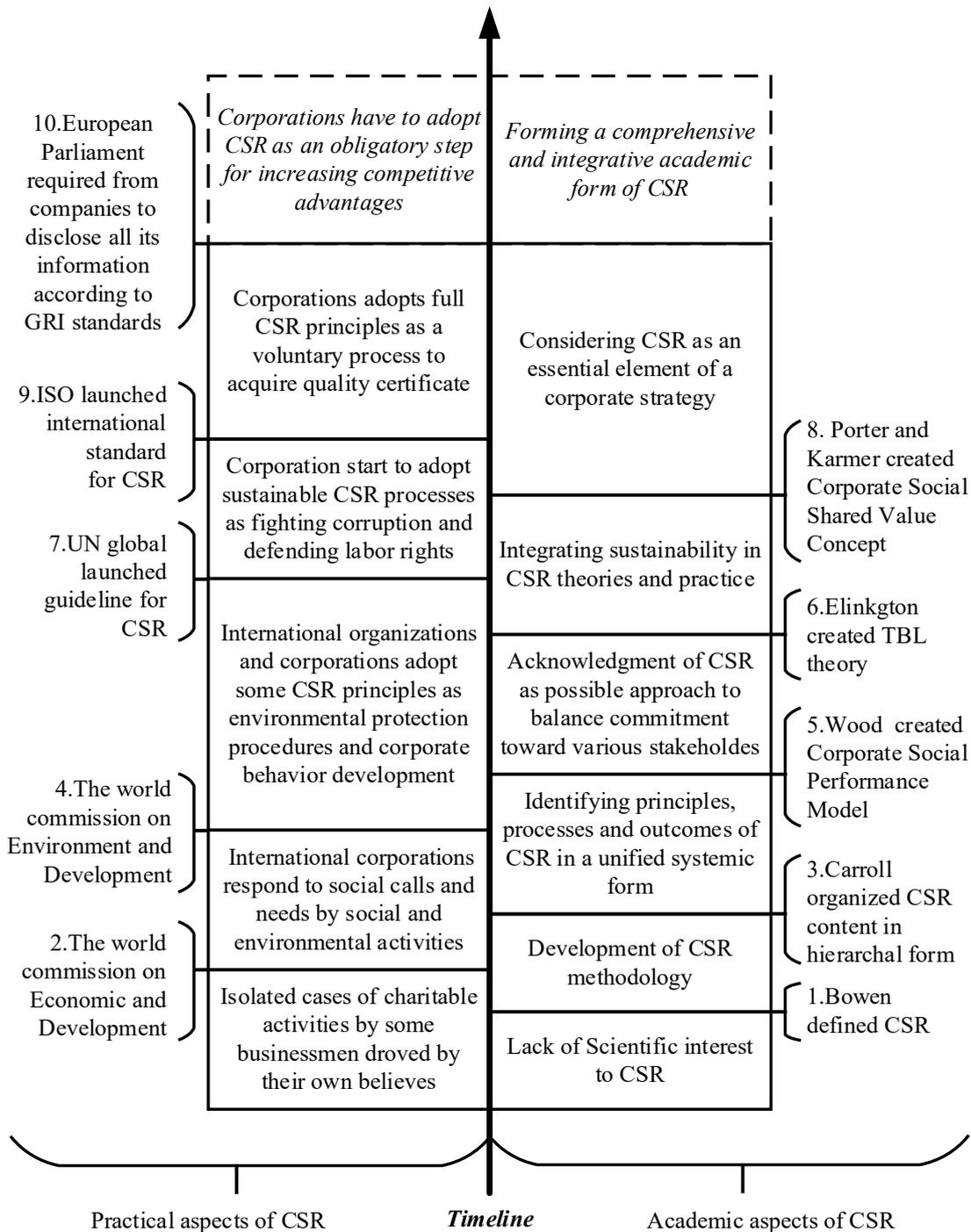


Fig. 2. Influence of the milestones on the practical and academic aspect of the CSR development

It is relevant to mention also that the EU law through the Directive 2014/95/EU, authorized by the European Parliament, requires of large companies of public interest (listed companies, banks, insurance companies, and other companies designated by national authorities as public-interest entities) to disclose non-financial and diversity information on their reports starting from 2018 according to the GRI standards [24]. Such a law is issued by an official authorized body which is recognized internationally (the European Parliament), which means that it is the first law to recognize the obligation to adhere one of the most important basics of CSR. The directive 2014/95/EU represents an effective transform from considering principles of CSR as recommended to considering it as obligated [25].

Conclusions from the study. The aim of the study is to provide the most important milestone and fundamental changes that CSR concept and definitions have passed since its first appeal till nowadays. From the review, it could be seen that the evolution of the CSR concept is not linked to academic contributions only, but also to social movements and events that reflect communities' expectations of corporate behavior. It has been realized that the debate around CSR centered on its strategic implementation to address the social concerns with limited focus on the economic benefits of the firms. The finding shows that CSR can address latest social expectation by generating shared value as a main business objective.

Figure 1 and Figure 2 show graphically the milestones for CSR according to the influence of these milestones on the CSR definitions and content.

Figure 1 shows ten historical milestones for the development of CSR theories and concept and explains how these milestones transform the definition and content of CSR. The last milestone is what we are looking for to achieve an initiative academic progress for considering CSR as a mandatory sustainable strategic policy especially in industry sector, even to prove that depending on CSR as a sustainable strategic policy could strength the competitiveness of a firm.

It is obvious in Figure 2 that some of the milestones represented in Figure 1 are considered as main milestones. Some of these main milestones are corresponded to scholars in the CSR field and which influence the academic development of the CSR concept, and some of it are corresponded to international committees and events that effect the practical aspects of CSR.

Starting from the individual intuition and not ending with launched international standards and guidelines, the aim of this article is to measure the effectiveness of these guidelines and standards in emerging economic system, and whether it is really implemented in the correct way. Another aim is to test whether these guidelines and standards could really achieve the maximum economic effectiveness through strengthening a company's competitiveness and the maximum social

benefits through commitment to effective needs in the community. Adding to it, the aim behind separating the milestones into academic and practical, is to try through this article to form a comprehensive and integrative academic approach for CSR, and to prove that organizing the CSR implementation process could strength competitiveness and innovate new social and environmental aspirations, and, in addition, to try to prove that CSR should be a mandatory sustainable strategic policy for the next generations.

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