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TRANSFORMATION OF CORPORATE SOCIAL RESPONSIBILITY IN THE CONTEXT OF GLOBAL SOCIO-ECONOMIC SHIFTS

Background. ***The full-scale war in Ukraine has fundamentally reshaped societal expectations toward business behavior, transforming corporate social responsibility (CSR) from a predominantly reputational into a resilience-oriented mechanism. This article aims to examine how extreme wartime conditions restructure the hierarchy and functions of CSR in Ukraine (2022–2025) and how expectations toward business shifted among consumers, society, and the state. It further compares these dynamics with EU CSR trajectories.***

Methods. ***The study applies a combined conceptual and empirical approach. The theoretical framework builds upon stakeholder theory and contemporary interpretations of CSR transformation under crisis conditions. Empirical data were collected through a structured online survey targeting Ukrainian students and recent graduates. Descriptive statistical analysis was used to identify shifts in priority perceptions and expectations.***

Results. ***The findings demonstrate a pronounced shift toward ethically conscious expectations of business. Defense support, tax transparency, and direct contribution to national resilience are perceived as priority manifestations of responsibility. A significant proportion of respondents report increased scrutiny of companies' presence in the aggressor market and express willingness to adjust consumption or employment choices accordingly. At the same time, attitudes toward ESG standards reflect conditional support for European environmental alignment, moderated by wartime economic constraints.***

Conclusions. ***Wartime conditions have reconfigured CSR in Ukraine into a context-specific model grounded in defense support, fiscal transparency, and social solidarity. While European integration introduces formal ESG institutionalization, the Ukrainian case highlights the centrality of legitimacy and societal expectations as drivers of corporate responsibility. These findings contribute to understanding CSR evolution in conflict-affected economies and offer implications for policy, business strategy, and post-war reconstruction frameworks.***

Keywords: ***corporate social responsibility, creating shared value, wartime economy, esg standards, ethical consumption, stakeholder expectations.***

Background

In today's geopolitical and economic conditions, the concept of corporate social responsibility (CSR) has undergone a significant transformation, evolving from philanthropic activity to a central element of socially oriented marketing. The globalization of markets, worsening environmental crises, digital transformation, and growing demands from society have necessitated a rethinking of the role of companies. Business success is no longer possible without taking into account its social impacts.

The full-scale invasion of Ukraine in 2022 created an extreme setting in which CSR priorities changed rapidly. Wartime conditions generated immediate humanitarian, economic, and institutional challenges, pushing companies beyond reputation-oriented initiatives toward survival-driven and solidarity-based engagement. Businesses were expected to protect employees, maintain operational continuity under disruption, and demonstrate ethical alignment with societal values. As a result, CSR in Ukraine shifted from a supplementary strategic advantage to a central condition for maintaining a social license to operate. If, before the full-scale invasion, CSR in Ukraine generally followed global sustainable development trends and often took the form of reputational marketing, the war transformed it into a social duty. During this period, traditional boundaries between state responsibility and private-sector responsibility have been fundamentally redefined.

In parallel, CSR trajectories in the European Union have increasingly been shaped by institutionalization through ESG governance frameworks and regulatory instruments such as the Corporate Sustainability Reporting Directive (CSRD). While EU CSR emphasizes formalized reporting, supply-chain accountability, climate transition, and governance transparency, wartime CSR in Ukraine reflects urgent, context-sensitive adaptation to existential threats. A systematic comparison of these trajectories helps clarify how crisis intensity reshapes CSR priorities and practices, and what this implies for both domestic and international firms operating across regulatory and societal environments.

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Literature review. CSR scholarship has long conceptualized responsibility as a strategic mechanism for managing stakeholder expectations and externalities beyond profit-making, typically framed within stakeholder and institutional perspectives (Matten, & Moon, 2004; Lindgreen, & Swaen, 2010). Carroll's pyramid structures CSR into four interrelated dimensions: economic, legal, ethical, and philanthropic (Carroll, 2016). Economic responsibility ensures financial sustainability; legal responsibility concerns compliance; ethical responsibility extends beyond formal regulation; and philanthropic responsibility reflects voluntary corporate citizenship. Although these levels are often presented hierarchically, they operate simultaneously and interact dynamically in practice. Porter and Kramer (2011) introduced the concept of Creating Shared Value (CSV), arguing that CSR should be integrated into core strategy rather than treated as peripheral or reactive. CSV emphasizes the interdependence between corporate competitiveness and societal well-being through value-chain optimization, local cluster development, and product innovation addressing social needs.

CSR initiatives are often divided into internal and external dimensions. Internal CSR focuses on employees' well-being, safety, fairness, and development (Jia et al., 2019; Ntalianis, & Bouranta, 2025). External CSR targets communities, consumers, and the environment (Tulasi, & Dehury, 2024). Under crisis conditions, CSR shifts from discretionary or reputational initiatives to continuity-critical and risk-mitigating action. In a globalized "post-national" context, corporate legitimacy increasingly depends on meeting societal expectations that extend beyond legal compliance (Scherer, & Palazzo, 2011). In conflict-prone environments, CSR becomes more politically embedded. Jamali and Mirshak (2010) argue that globalization has amplified the political relevance of multinational corporations, particularly in developing contexts with weak institutions, where firms are implicitly expected to assume governance-like roles in stabilization and social cohesion. They distinguish between passive "business-as-usual" approaches and proactive peacebuilding engagement, suggesting that CSR in such contexts becomes a strategic necessity. The COVID-19 crisis accelerated the transformation of CSR by making stakeholder vulnerability immediate and visible. Scholars argued for a shift from symbolic CSR to more authentic, values-driven responsibility, placing societal welfare closer to the center of marketing philosophy (He, & Harris, 2020). Empirical research shows that stronger pre-crisis CSR positioning was associated with more resilient market performance during the pandemic shock, supporting the idea that CSR builds stakeholder trust that functions as insurance in downturns (Albuquerque *et al.*, 2020; Ding *et al.*, 2021).

The Ukrainian business environment between 2022 and 2025 experienced a profound transformation of CSR. Ukrainian research emphasizes that wartime CSR priorities focus on business continuity, employee safety, defense support, and community assistance (Dielini, & Aksentiuk, 2024). CSR during war is conceptualized as a structured management tool rather than merely volunteering (Pakhota, & Shurak, 2023; Serikova, 2022). Ukrainian scholarship also highlights national and global dimensions of CSR under invasion, including cooperation among business, civil society, and the state, and reputational implications for firms visible to international audiences. In wartime Ukraine, CSR shifts from an "extra advantage" to a core strategic expectation. It shapes brand image, loyalty, and purchase decisions as consumer priorities evolve from the pre-war period to the full-scale invasion. Consumers increasingly reward brands aligned with national interests and penalize those associated with the aggressor market (Zhurylo, & Yarosh-Dmytrenko, 2025).

International scholarship extends this discussion by introducing the concept of geopolitically partisan CSR. Firms may not only "do good," but explicitly take sides, thereby reshaping legitimacy dynamics across stakeholder groups and markets (Bamiatzi et al., 2025). War forces firms into highly visible strategic choices, particularly whether to continue operating in an aggressor market. Balyuk and Fedyk (2023) show that exit decisions are shaped by reputational pressure and operational risk, but constrained by financial exposure. Stock returns often drift downward prior to exit announcements, reflecting uncertainty and reputational concerns; once the exit is publicly announced, the negative trend stops, suggesting reduced uncertainty and reputational overhang (Balyuk, & Fedyk, 2023). Kharchenko et al. (2024) similarly argue that maintaining operations in an aggressor market entails persistent legitimacy and trust costs, whereas exit is the most credible reputational pathway. War-related decisions are especially legitimacy-sensitive. Patel and Richter (2025) show that firms with greater exposure to Russia exited more slowly, indicating that self-interest can dominate ethical responsiveness under financial constraints. Beyond strategic considerations, the normative dimension of CSR becomes more demanding. The concept of "silent complicity" suggests that firms may incur moral and reputational liability not only through harmful action but also through inaction (Wettstein, 2012). This shifts CSR from a negative obligation ("do no harm") to a positive duty to protect rights when firms have influence or proximity. Wartime CSR affects outcomes through stakeholder perceptions: trust and credibility, brand identification and values congruence, perceived authenticity, and risk perceptions. Crisis marketing literature emphasizes that firms are evaluated based on how they respond to urgent societal harm (He, & Harris, 2020). Ukrainian research similarly highlights that communication quality determines whether CSR translates into tangible economic outcomes such as loyalty and investment attractiveness (Yatsiv et al., 2024).

Despite rich theoretical and descriptive contributions, current war-CSR literature remains underdeveloped in specifying how wartime CSR actions convert into measurable customer loyalty outcomes. **This article aims** to examine how extreme wartime conditions restructure the hierarchy and functions of CSR in Ukraine (2022–2025) and how expectations toward business shifted among consumers, society, and the state. It further compares these dynamics with EU CSR trajectories. The study addresses four research questions:

1. RQ1: How did the hierarchy of CSR priorities in Ukraine change during 2022–2025, and which CSR dimensions became dominant under wartime conditions?
2. RQ2: What types of CSR practices prevailed across the period 2022–2025?
3. RQ3: How did societal demands reshape firms' CSR agendas in Ukraine?
4. RQ4**:** In what ways do Ukraine's CSR transformation patterns differ from EU CSR trends?

Methods

This study employs a mixed-method research design combining qualitative analytical synthesis of secondary data with quantitative survey evidence capturing stakeholder expectations. First, the structural transformation of CSR in Ukraine (2022–2025) was examined through secondary

sources, including academic literature, corporate communications, and institutional reports. This stage aimed to identify shifts in CSR hierarchy and dominant practices during wartime conditions. Second, to capture demand-side expectations, a structured survey of Ukrainian youth was conducted. The survey targeted respondents aged 17–30 years old and included questions measuring perceptions of corporate responsibility priorities, expectations toward business conduct during wartime, and evaluations of acceptable CSR practices. The sample consisted of 123 respondents collected via online questionnaire during February, 2026. Survey items were operationalized using Likert-scale measures, allowing for assessment of the perceived importance of specific wartime CSR actions (defense support, employee protection, transparency).

Results

Carroll's pyramid remains one of the most influential frameworks in CSR research, conceptualizing corporate responsibility as interrelated economic, legal, ethical, and philanthropic dimensions (Carroll, 2016). Introduced in 1979 and formalized as a pyramid in 1991, the model continues to shape contemporary debates, although its hierarchy is increasingly reinterpreted under conditions such as digitalization (Fig. 1).

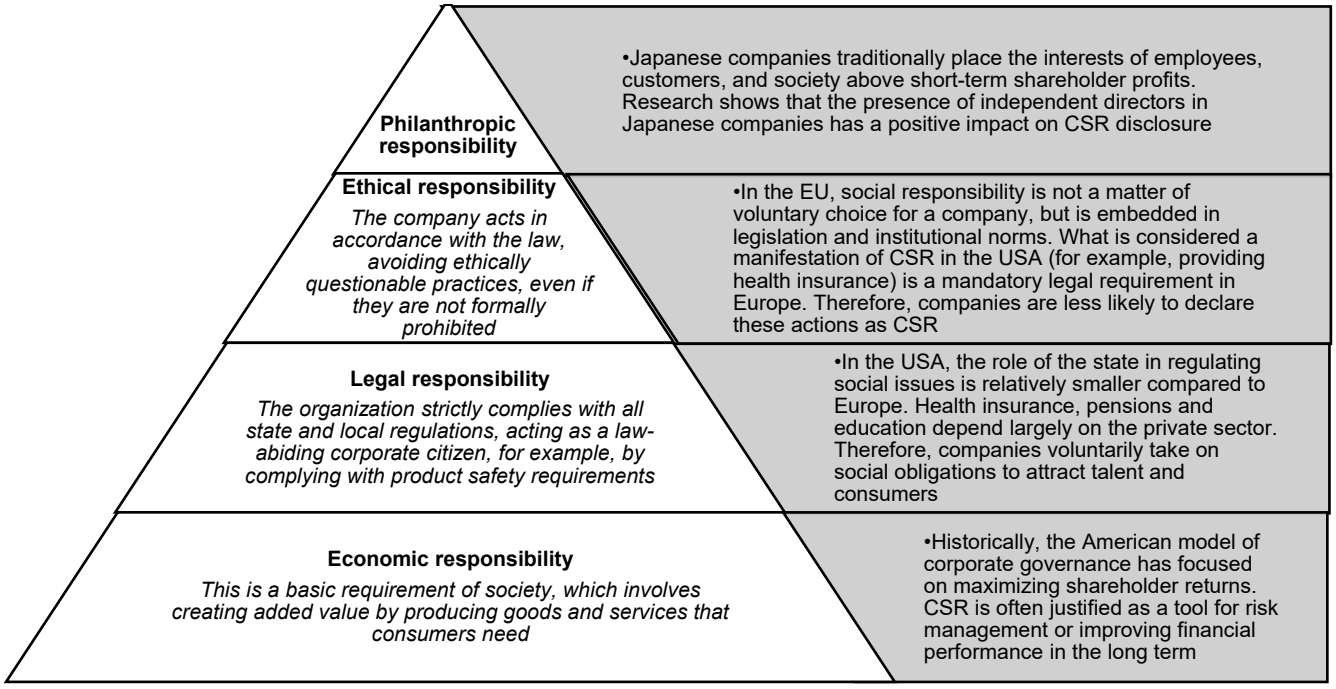


Fig. 1. A. Carroll's pyramid of corporate social responsibility

Source: compiled by authors based on (European Commission, 2011a; Carroll, 2016; Tran, 2018).

At the foundation of the pyramid lies *economic responsibility*, requiring firms to ensure financial sustainability in order to operate, meet obligations, and support further social engagement. Society expects businesses to provide needed goods and services while contributing to public welfare through transparent tax practices. *Legal responsibility* entails compliance with applicable laws, including environmental, labor, consumer protection, and contractual regulations, increasingly extending to areas such as data protection (e.g., GDPR) and cybersecurity. *Ethical responsibility* encompasses actions and decisions that, while not legally mandated, are expected by society and grounded in norms of fairness and integrity. For example, the use of artificial intelligence may be legally permissible yet ethically problematic if it results in discriminatory practices (e.g., price discrimination based on prior purchases). Failure to meet ethical expectations, even when legal compliance is ensured, may lead to consumer disengagement and reputational risks (Masoud, 2017). At the top of the pyramid, *philanthropic responsibility* (often described as corporate citizenship) refers to voluntary actions aimed at improving societal well-being, such as donations, employee volunteering, and support for culture, sports, or education. Unlike ethical responsibility, philanthropy is desired but not strictly expected. Together, the four dimensions form an integrated system that should be pursued simultaneously rather than sequentially (Carroll, 2016; European Commission, 2011a). A socially responsible company should seek to address all four dimensions simultaneously, maintaining profitability, ensuring legal compliance, acting ethically, and contributing to society as a responsible corporate citizen.

The evolution of CSR scholarship introduced the concept of Creating Shared Value (CSV), developed by Porter and Kramer (2011). Unlike traditional CSR, often viewed as reactive or peripheral to core strategy, CSV positions the resolution of social problems as integral to the business model and a source of competitive advantage. Shared value refers to policies and practices that enhance firm competitiveness while simultaneously improving economic and social conditions in the communities where it operates (Porter, & Kramer, 2011) (Fig. 2).

The essence of CSV is that the productivity and competitiveness of a company and the well-being of society are interdependent (Harvard Business School, 2025). Companies can create shared value in various ways: 1) rethinking products and markets: creating goods that meet urgent social needs (e.g. affordable medicine, food for poor regions, water purification technologies); 2) increasing productivity in the value chain: optimizing logistics to reduce emissions, improving working conditions, and using resources efficiently; 3) local development: investing in infrastructure and education in the regions of presence, which improves the business environment for the company itself.

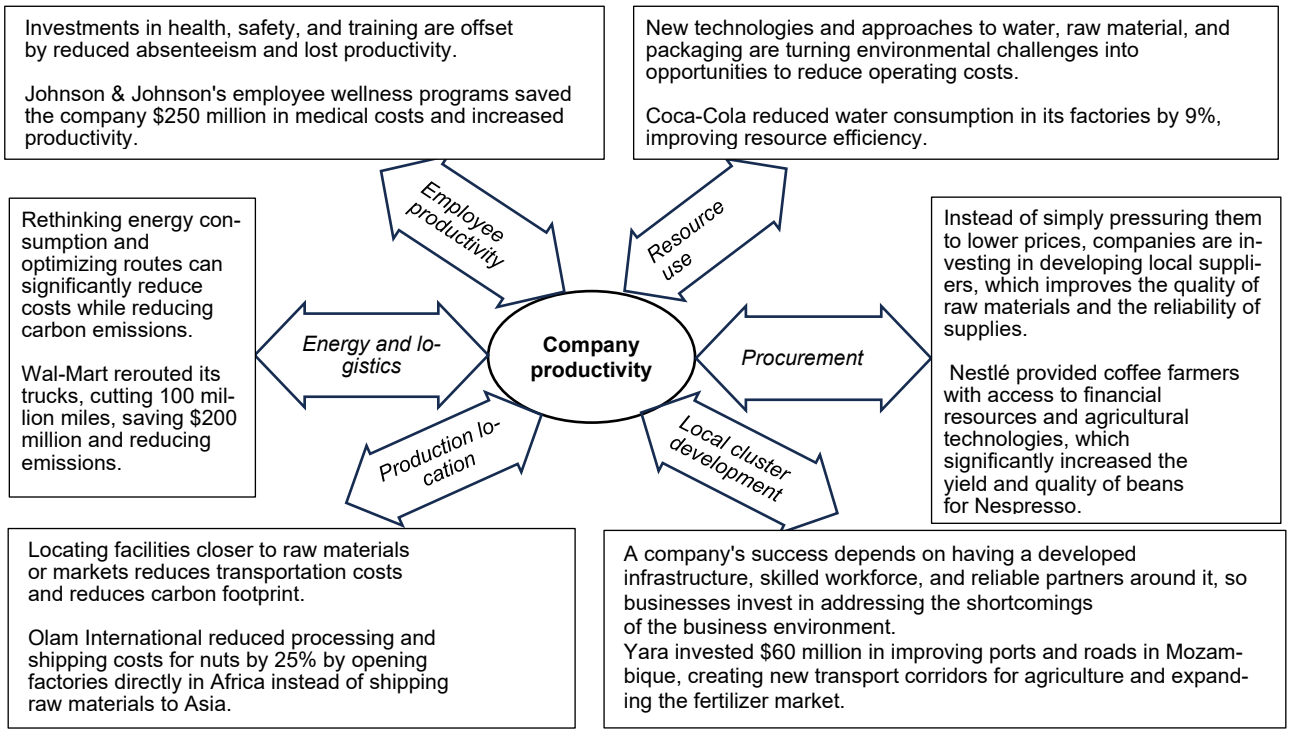


Fig. 2. The connection between company productivity and the shared values for the society
Source: compiled by authors based on (Porter, & Kramer, 2011).

The fundamental division of CSR is based on who the company's initiatives are aimed at: the internal environment of the organization or the external one. *Internal CSR* focuses on meeting employees' needs and expectations, directly influencing organizational culture and productivity (Jia et al., 2019; Walters, 2024; Abensur, 2025). Key areas include employee health and safety, professional development, well-being support, diversity and inclusion, and fair remuneration practices. *External CSR* addresses stakeholders outside the firm: local communities, consumers, the environment, and society at large (Tulasi, & Dehury, 2024; Ntalianis, & Bouranta, 2025). It encompasses community development, environmental protection, responsible consumer practices, and philanthropy.

While external CSR is often more visible, research suggests that internal CSR plays a critical role in fostering employee loyalty and organizational identification.

Structural reinterpretation of CSR under wartime conditions. Corporate social responsibility is commonly defined as a management concept through which companies voluntarily integrate social and environmental considerations into their business operations and stakeholder interactions (European Commission, 2011b). In Ukraine during 2022–2025, however, this principle of voluntariness has become increasingly conditional, as business sustainability has become closely intertwined with the survival and stability of local communities, reflecting a shift toward a shared value logic. Accordingly, the scope of CSR has expanded to include humanitarian security, economic transparency, and institutional support of the state. In this context, Carroll's classical four-level model demonstrates a visible reordering and partial blending of responsibility dimensions (Table 1).

Table 1

Comparative alignment of Carroll's CSR Pyramid in traditional interpretation and the Ukrainian context

Carroll's pyramid level	Traditional meaning	Wartime priority and meaning in Ukraine	Firm actions in wartime (examples)
Economic	Ensure profitability and efficient value creation	Maintain operations, jobs, and salary continuity under disruption	Preserving payments to mobilized people, business relocation
Legal	Comply with laws and regulatory requirements	"White business": Full transparency and tax compliance as a patriotic/legitimacy signal	Joining the "White Business Club" (tax transparency initiative); discontinuing undeclared ("envelope") salaries
Ethical	Follow societal norms; avoid harm beyond legal minimums	Break aggressor-linked partnerships; apply sanctions and due diligence	Withdrawal from the aggressor market; systematic counterparty checks for affiliations with the aggressor beginning with the full-scale invasion
Philanthropic	Voluntary contributions to community well-being (good corporate citizenship)	Systemic defense: transition from chaotic donations to strategic investments in resilience	Procurement of drones for defense support; funding rehabilitation centers (e.g., Unbroken); reconstruction of damaged housing

Source: compiled by authors based on (Carroll, 2016; Gradus Research, 2025).

In peacetime, economic responsibility traditionally constitutes the foundation of corporate activity. However, evidence on business adaptation during wartime indicates a shift in priorities (Gradus Research, 2023). In the Ukrainian

context, ethical and philanthropic responsibilities have temporarily become essential for maintaining a social license to operate. Companies perceived as prioritizing profit while disregarding the ethical dimension (e.g., continuing operations in the aggressor state) have faced significant reputational damage and risks of consumer boycott. In modern Ukraine, Carroll's model is contextually transformed. The basic level centers on survival and security, including employee safety, energy autonomy, and job preservation. The next level reflects national responsibility: transparent tax payment, support for the Armed Forces, and compliance with sanctions. The third level focuses on social integration, such as veteran reintegration and mental health support. The top level relates to strategic development, including ESG alignment, innovation, and green recovery (Gradus Research, 2025).

Stages of CSR development under wartime conditions. Table 2 captures the chronological evolution and institutionalization of CSR practices in Ukraine from 2022 to 2025 and summarizes the evolution of CSR in Ukraine from an emergency-driven shock response in 2022 to routinized and increasingly institutionalized CSR practices in 2024–2025.

Table 2

CSR Transformation in wartime Ukraine (2022–2025)

Period	Crisis drivers	Dominant stakeholder expectations	Dominant CSR focus (dimensions)	Prevailing CSR response type	Best Ukrainian practices (examples)
2022	Full-scale invasion; immediate security/humanitarian needs; disruption of operations and supply chains; displacement	Protect employees; ensure basic continuity; visible support for communities and defense; clear ethical positioning (e.g., cutting ties with aggressor markets)	Social, ethical, "security CSR" becomes primary; economic responsibility reframed as survival	Mostly compensator, urgent CSR (high intensity, low systematization); some symbolic messaging	Nova Poshta (rapid restoration of logistics operations in deoccupied regions, provision of free delivery of humanitarian aid, and direct logistical support to the Armed Forces of Ukraine), (Nova Poshta, 2022). Metinvest Group (launch of the humanitarian initiative "Saving Lives", providing centralized and large-scale assistance to civilians affected by the war) (Metinvest, 2022). OKKO Group (systematic financial contributions toward the procurement of drones and military equipment; support for volunteer and civil society organizations) (OKKO Group, 2022)
2023	Prolonged uncertainty; energy disruptions; inflation; labor shortages; reputational pressure for "ethical alignment"	Predictability and fairness; job retention; support for mobilized employees; transparent tax behavior; continued community contribution	Internal CSR (well-being, safety, jobs), ethical compliance, tax transparency	Shift toward integrated CSR (processes emerge); donations become more programmatic	Kyivstar (preservation of employment and comprehensive support for mobilized employees, including structured psychological assistance programs) (Kyivstar, 2023). Epicentr K (ensuring energy autonomy of shopping centers through backup power systems; support for veteran-focused initiatives; operation of humanitarian headquarters; assistance to medical institutions and war-affected populations) (Epicentr K, 2023). Nova Poshta (development of structured support programs for mobilized employees and their families; expanded assistance for veterans and volunteer networks) (Nova Poshta, 2023)
2024–2025	State policy instruments; reconstruction agenda; veteran reintegration	"Proof" of responsibility: measurable impact, transparency, compliance; veteran employment & inclusion; responsible supply chains; tax "whiteness" as norm	Legal + governance + social integration (veterans, inclusion) + strategic sustainability (ESG/green recovery)	Growing transformational / CSV-oriented CSR (CSR integrated into strategy/business model)	Metinvest Group (implementation of veteran employment and reintegration programs; publication of systematic ESG reports; strategic investments in infrastructure reconstruction) (Metinvest, 2024). OKKO Group (establishment of long-term partnerships with rehabilitation centers (including support for the Unbroken initiative); implementation of structured, program-based defense support initiatives) (OKKO, 2025). Nova Poshta (integration of ESG principles into logistics operations; advancement of transparent tax compliance policies) (Nova Poshta, 2024)

Source: compiled by authors based on (Carroll, 2016; European Commission, 2011a; Gradus Research, 2023; Gradus Research, 2025).

Youth perceptions of wartime CSR. To investigate how wartime conditions and the European integration trajectory reshape perceptions of CSR, a structured online survey was conducted among Ukrainian young people, a socially active and value-sensitive cohort whose attitudes may reflect emerging societal norms. Moreover, as future employees, managers, and entrepreneurs, their expectations toward business behavior are indicative of the evolving CSR landscape in post-war Ukraine. The questionnaire was designed around five analytical blocks reflecting the conceptual framework of the study. The first block examined general awareness of CSR and shifting priority expectations. The second block focused on consumer behavior and mechanisms of reputational accountability, including brand boycotts and willingness to pay a premium for socially responsible practices. The third block explored CSR in the context of employer choice, ethical employment standards, and mental health support. The fourth block addressed the role of business in veteran reintegration and inclusive workplace practices. Finally, the fifth block assessed awareness of ESG standards and attitudes toward the implementation of European environmental norms in wartime conditions. Socio-demographic and educational variables were collected to characterize the sample and provide contextual grounding for the interpretation of results. Table 3 presents the demographic and professional profiles of the respondents.

Table 3

Socio-demographic and educational profile of respondents (*N* = 123)

Characteristic	Category	*N*	%
Gender	Male	28	22,8
	Female	95	77,2
Level of study	School student	3	2,4
	Bachelor (1–2 year)	41	33,3
	Bachelor (3–4 year)	37	30,1
	Master	32	26
	Graduate	10	8,1
Employment status	Studying	65	52,8
	Studying + internship	10	8,1
	Studying + full-time job	39	31,7
	Working (non-student)	9	7,3

Source: survey results.

The survey results reveal a profound paradigm shift in consumer expectations regarding corporate behavior following the full-scale invasion. A substantial majority of respondents (56,3%) report becoming significantly more demanding of brands' socially responsible activities. Furthermore, an additional 26,1% indicate heightened expectations specifically concerning corporate withdrawal from the russian market. Cumulatively, over 82% of the surveyed demographic have integrated ethical and geopolitical considerations into their primary consumer behavior framework. In stark contrast, only 10,9% of respondents maintain a traditional, utility-driven focus solely on product price and quality (Fig.3). These findings empirically support the thesis that extreme wartime conditions have catalyzed a definitive transition from passive consumption to ethically conscious purchasing. Consequently, CSR in Ukraine has decisively evolved from a supplementary reputational tool into a critical determinant of market competitiveness and brand viability.

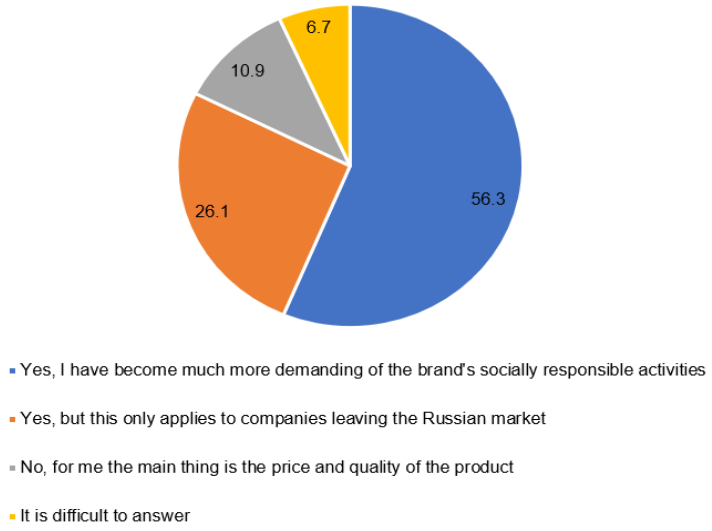


Fig. 3. Change in respondents' attitude towards business social responsibility after the start of the full-scale invasion, %
Source: survey results.

An assessment of CSR priority directions fundamentally corroborates the structural inversion of Carroll's traditional pyramid under crisis conditions. Direct assistance to the Armed Forces of Ukraine emerges as the unequivocal imperative, with 55% of respondents classifying it as the highest priority and another 23% as significantly important. Economic compliance acts as a profound proxy for institutional loyalty, as full tax payment ("white business") is deemed the highest priority by 35% of the sample. Internal CSR remains highly critical, evidenced by 33% of respondents prioritizing employee support, which encompasses physical safety and mental health. Conversely, pre-war global imperatives such as environmental initiatives demonstrate a stark relative decline in urgency, with only 12% rating them as the highest priority (Fig. 4). This statistical distribution distinctly illustrates that Ukrainian society subordinates long-term ecological goals to acute national security, humanitarian survival, and transparent economic resilience.

The data regarding consumer scrutiny of multinational corporations reveals a rigorous environment of geopolitical accountability and zero tolerance for "silent complicity". Nearly a quarter of respondents (24,4%) systematically verify whether a multinational entity continues commercial operations within the aggressor country's market. An additional 34,5% engage in this verification periodically, indicating a broad awareness of corporate geopolitical positioning. Crucially, 30,3% of respondents declare a definitive intent to boycott a brand upon discovering its active presence in russia, even if they do not proactively monitor this information. Only 10,9% of the surveyed population remains indifferent to a firm's geopolitical footprint (Fig. 5). From a strategic management perspective, this signifies that maintaining operations in an aggressor state creates an insurmountable reputational deficit. For multinational firms, these figures prove that economic dependence on the russian market directly alienates nearly 90% of the active Ukrainian consumer segment, translating ethical failures into direct financial risks.

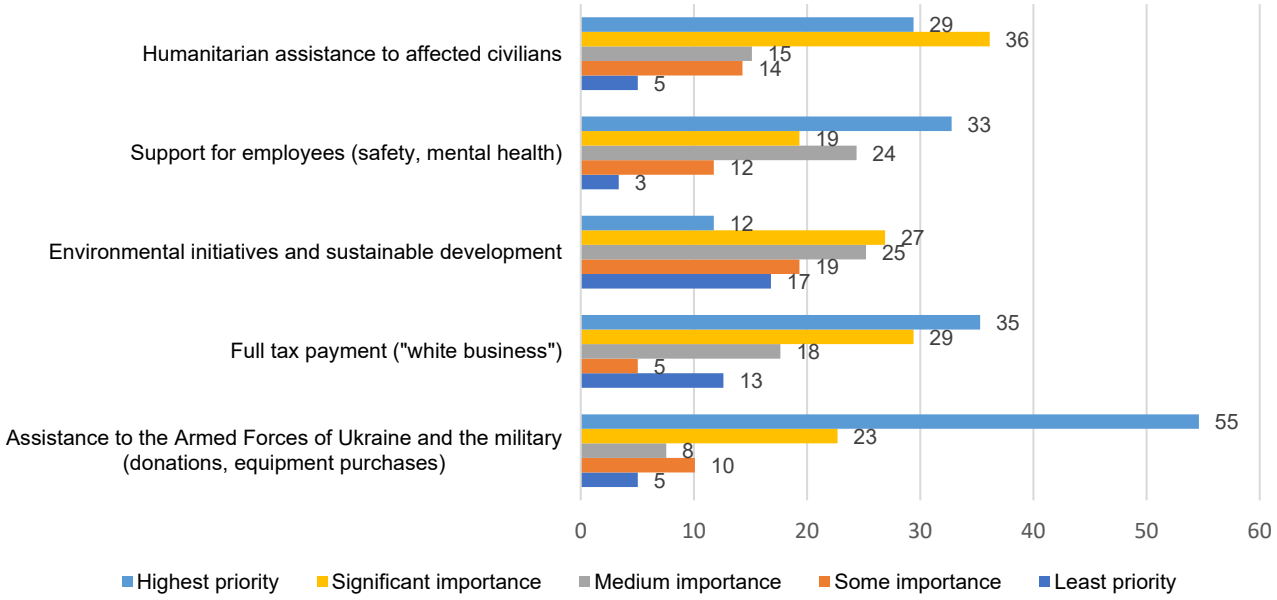


Fig. 4. The direction of business activity that respondents consider to be the priority manifestation of corporate social responsibility in Ukraine, %
Source: survey results.

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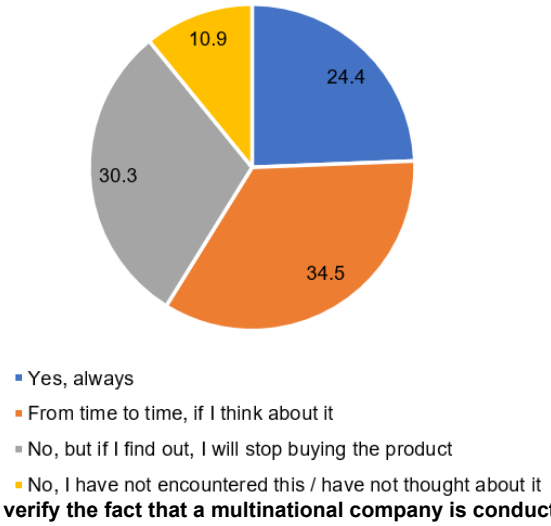


Fig. 5. Does the respondent verify the fact that a multinational company is conducting commercial activities in the market of the aggressor country, %
Source: survey results.

CSR Institutional Framework in the European Union. In the European Union, CSR has progressively shifted from a predominantly voluntary, reputation-driven practice toward a more institutionalized and evidence-based governance domain. This trajectory is consistent with the European Commission's framing of CSR as *"the responsibility of enterprises for their impacts on society"*, which implies that companies should integrate social, environmental, ethical, human rights, and consumer concerns into business operations and stakeholder interaction (European Commission, 2011; European Commission, 2023).

A major driver of this transformation is the EU's sustainability reporting architecture, especially the Corporate Sustainability Reporting Directive (CSRD) (Directive (EU)

2022/2464). Under CSRD, sustainability reporting moves closer to "mainstream" corporate reporting: it becomes more structured, more comparable, and anchored in common standards. The European Commission has also adopted the European Sustainability Reporting Standards (ESRS) to support consistent disclosure across environmental, social, and governance topics, including climate change, biodiversity, and human rights (European Commission, 2023, July 31; European Commission, n. d.). Within this EU context, CSR is increasingly evaluated through the lens of verifiability and material impact rather than intention alone. In practice, this tends to reduce the space for purely declarative CSR: stakeholders (investors, regulators, NGOs, and consumers) expect organizations to demonstrate not only "goodwill" but also processes, targets, and outcomes. As a result, EU CSR priorities typically emphasize:

(1) sustainability performance and transition planning. A defining feature of EU CSR transformation is the integration of climate transition planning into core corporate strategy, consistent with the objectives of the European Green Deal and the EU's climate neutrality target for 2050 (European Commission, 2019; European Parliament and Council of the European Union, 2022). A particularly illustrative example is Orsted, which has undergone a structural transformation from a fossil fuel–based energy company into a global leader in offshore wind power. The company divested its coal assets, made substantial investments in renewable energy infrastructure, and aligned its decarbonization pathway with science-based targets. Orsted publishes detailed emissions data and clearly defined transition milestones, reflecting a shift from reputational sustainability narratives to measurable, performance-based disclosure (Orsted, 2023);

(2) responsible value-chain practices (labor conditions, human rights, supplier integrity). H&M Group provides an example of structured supply-chain governance. The company publicly discloses supplier factory lists, conducts labor rights audits, and implements grievance mechanisms in sourcing countries. It also participates in multi-stakeholder initiatives to improve working conditions in textile-producing regions. These measures reflect the European Union's increasing expectations that firms prevent labor exploitation and ensure transparency across all tiers of the value chain (H&M Group Annual, & Sustainability Report, 2024);

(3) governance and anti-corruption. Siemens offers a relevant example in the domain of governance reform. Following major corruption scandals in the 2000s, the company implemented a comprehensive compliance and anti-corruption framework, including independent monitoring, mandatory training programs, and whistleblower protection mechanisms. Today, sustainability and compliance functions are embedded within the corporate governance structure, illustrating the intersection of CSR with broader integrity and accountability reforms (Siemens, 2024);

(4) transparent engagement with stakeholders. IKEA exemplifies structured stakeholder engagement. The company publishes comprehensive sustainability reports, discloses its sourcing practices, and implements circular-economy initiatives, including product buyback schemes. It collaborates with non-governmental organizations and civil society actors in advancing sustainable design practices, thereby institutionalizing multi-stakeholder dialogue within its corporate model (IKEA. Sustainability Report, 2024).

Unlike the Ukrainian wartime trajectory, where CSR legitimacy is primarily constructed through moral alignment and solidarity under crisis, the European model embeds responsibility in formal governance arrangements, standardized disclosure, and regulatory oversight. At the same time, the EU trajectory is not linear. Since 2025, public debate and policy discussions have increasingly highlighted concerns about administrative burden and competitiveness, prompting initiatives to postpone, streamline, or narrow certain sustainability reporting and due diligence requirements. This reveals a central tension shaping CSR in the EU: while regulatory frameworks strengthen outcome-oriented responsibility, political and economic pressures may recalibrate the scope and pace of compliance without reversing the broader shift toward expectations grounded in demonstrable performance.

This emerging tension highlights the dual nature of EU CSR institutionalization. On the one hand, regulatory depth enhances transparency, comparability, and accountability. On the other hand, concerns about administrative costs and global competitiveness generate pressure for simplification. Nevertheless, even potential regulatory adjustments do not signal a return to voluntary CSR; rather, they reflect adaptive refinement within a structurally institutionalized governance framework.

The EU, therefore, represents a case in which CSR transformation is driven primarily by institutional enforcement and market governance mechanisms. Ukraine, by contrast, reflects a crisis-driven environment in which CSR becomes tightly linked to social legitimacy and survival priorities. Despite different drivers, both contexts show a common direction: lower tolerance for symbolic CSR and higher demand for credible, evidence-supported responsibility.

Discussion and conclusions

Taken together, the empirical and comparative findings support several theoretical and practical inferences regarding the transformation of CSR under wartime conditions**.** Extreme wartime conditions do not merely intensify CSR; they reorder its priorities, expand its functions, and alter the mechanisms through which responsibility is socially enforced**.** Under existential threat, CSR shifts from a largely discretionary domain to a condition of legitimacy, in which business is evaluated not only by economic performance, but also by its ethical alignment with societal expectations and its contribution to collective resilience. This supports the view that CSR becomes politically embedded in contexts where societal expectations extend beyond conventional compliance, and firms are assessed as quasi-governance actors (Carroll, 2016; Scherer, & Palazzo, 2011). The evidence demonstrates a clear reordering of CSR priorities in Ukraine during 2022–2025. Ethical positioning and solidarity-based actions became baseline societal expectations, while economic responsibility was reframed as continuity of operations, job preservation, and maintenance of basic economic circulation under disruption. In wartime, the boundaries between economic, legal, ethical, and philanthropic responsibility become compressed and partially blurred, producing a wartime "inversion" of the classical CSR hierarchy. This finding contributes to CSR scholarship by showing that, in conflict-affected settings, responsibility is redefined not only by firm strategy but also by urgent societal expectations regarding security, solidarity, and national resilience. A temporal dynamic is also evident in Ukraine. The initial shock phase was dominated by urgent, compensatory, and highly visible initiatives focused on humanitarian stabilization and defense support. Over time, CSR evolved toward routinized, program-based practices embedded in organizational processes, including employee support systems, energy autonomy, structured partnerships, veteran inclusion, and reconstruction-oriented engagement. Conceptually, this trajectory approaches the logic of shared value, where responsibility becomes part of operational effectiveness and long-term competitiveness rather than an auxiliary philanthropic add-on (Porter, & Kramer, 2011; He, & Harris, 2020). Thus, the study indicates that wartime CSR may develop from reactive emergency support into a more

institutionalized and strategically integrated model. Survey results indicate that stakeholder expectations have become behaviorally consequential. Respondents report increased CSR demands and readiness to adjust consumption and employment choices based on corporate ethical positioning, including scrutiny of whether companies continue operating in the aggressor market. This implies that CSR functions as a market-relevant legitimacy filter, shaping access to trust, loyalty, and demand rather than serving merely as a reputational enhancement tool. In this respect, the findings extend existing research by demonstrating that wartime CSR expectations influence not only public evaluation, but also intended consumer and employment behavior. The comparative perspective clarifies that CSR transformation in the EU and in wartime Ukraine is driven by different dominant mechanisms. In the EU, responsibility is reinforced through formal disclosure requirements and standard-setting that increase comparability and verifiability of sustainability information. In Ukraine, the main driver is crisis-based legitimacy pressure rooted in societal demands for solidarity, transparency, and national alignment. Despite these different drivers, both contexts show declining tolerance for purely declarative CSR and stronger emphasis on evidence-supported responsibility: in the EU through regulatory and reporting mechanisms, and in Ukraine through moral accountability under conditions of war**.** This comparison highlights that CSR institutionalization may emerge through different pathways: formal regulatory embedding in stable environments and legitimacy-based social enforcement in crisis settings.

For managers operating in conflict-affected environments, the results imply that CSR should be treated as both a risk-management mechanism and a condition of stakeholder trust. Priority areas include transparent fiscal behavior and compliance as visible trust signals; ethical screening of counterparties and geographic exposure to avoid legitimacy shocks; formalized employee protection and mental health support as part of continuity planning; and veteran reintegration policies as a strategic investment in workforce stability and social cohesion. These actions reduce the reputational "overhang" associated with perceived complicity and strengthen stakeholder trust under crisis conditions (Wettstein, 2012; Balyuk, & Fedyk, 2023; Jia et al., 2019). For policymakers and reconstruction stakeholders, the findings support the development of incentives and frameworks that reward measurable CSR contributions aligned with resilience goals. Tax transparency initiatives, veteran employment programs, and reconstruction partnerships should therefore be accompanied by clear criteria and reporting templates to minimize symbolic compliance and strengthen accountability. For Ukrainian firms with EU-oriented development strategies, early adaptation to ESG and sustainability reporting logic may also reduce future compliance costs and improve investment attractiveness.

Several limitations of the research should be acknowledged. The survey captures only a youth cohort, which limits generalizability across age groups, and the EU comparison is based on secondary sources rather than parallel primary data. Future studies should test cross-generational differences in CSR expectations, apply longitudinal designs to track these shifts more systematically, and examine firm-level performance outcomes of wartime CSR strategies, including whether CSR reduces operational disruption and improves customer loyalty in measurable terms. Overall, the study shows that wartime conditions in Ukraine have transformed CSR from a predominantly reputational practice into a legitimacy-based and resilience-oriented model of corporate responsibility. In this model, defense support, transparency, ethical disengagement from the aggressor market, employee protection, and social reintegration become core expectations rather than optional initiatives. The findings contribute to understanding how CSR evolves in conflict-affected economies and offer practical implications for business strategy, public policy, and post-war reconstruction.

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ТРАНСФОРМАЦІЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ В КОНТЕКСТІ ГЛОБАЛЬНИХ СОЦІАЛЬНО-ЕКОНОМІЧНИХ ЗМІН

В с т у п . ***Повномасштабна війна в Україні докорінно змінила суспільні очікування щодо поведінки бізнесу, трансформувавши корпоративну соціальну відповідальність (КСВ) із переважно репутаційного інструмента на механізм забезпечення стійкості. Метою цієї статті є дослідження зміни ієрархії та функцій КСВ в Україні в умовах воєнного часу, а також виявлення змін в очікуваннях щодо бізнесу серед споживачів, суспільства та держави. Крім цього, здійснено порівняння цих процесів із траєкторіями розвитку КСВ у країнах ЄС.***

М е т о д и . ***Дослідження базується на поєднанні теоретичного й емпіричного підходів. Здійснено теоретичний аналіз трансформації КСВ за умов кризи. Емпіричні дані зібрано за допомогою структурованого онлайн-опитування української молоді.***

Р е з у л ь т а т и . ***Виявлено чітке зміщення пріоритетів у бік етично зумовлених очікувань. Підтримка оборони, податкова прозорість і прямий внесок у національну стійкість сприймаються як пріоритетні прояви корпоративної соціальної відповідальності. Значна частка респондентів повідомляє про посилення уваги до присутності компаній на ринку держави-агресора та висловлює готовність***

коригувати свої споживчі та професійні рішення відповідно до цього чинника. Водночас ставлення до стандартів ESG відображає умовну підтримку європейської екологічної інтеграції, що модерується економічними обмеженнями воєнного часу.

В и с н о в к и . ***Воєнні умови спричинили структурну перебудову корпоративної соціальної відповідальності в Україні, перетворивши її на ключовий чинник легітимності та конкурентоспроможності бізнесу. Отримані результати поглиблюють розуміння еволюції корпоративної соціальної відповідальності в умовах глобальних соціально-економічних змін і мають важливе значення для формування політики післявоєнного відновлення.***

К л ю ч о в і с л о в а ***: корпоративна соціальна відповідальність, створення спільної цінності, воєнна економіка, стандарти екологічного, соціального й управлінського розвитку, етичне споживання, очікування стейкхолдерів.***

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