

CORPORATE SOCIAL RESPONSIBILITY: SUPPORTING ROLE FOR SOCIETY AND GOVERNMENT IN EMERGENCY CASES

Abstract: Since the mid-fifties of the last century, the principle of Corporate Social Responsibility (CSR) has been established to compensate for the heavy outcomes caused by global companies, the industrial revolution, and economic wars. In these papers, the importance of companies in adopting CSR theories has been discussed. The goal of these papers is to encourage international economic organizations and governments to impose CSR as an obligatory, not voluntary option in productive and non-productive processes of various enterprises and companies. Such an aim will support governments in achieving progress and development, to prevent current and future risks in economic, social and environmental aspects.

Introduction: The concept of corporate social responsibility has evolved significantly in recent years due to its importance and effectiveness in identifying many risks and its effectiveness in increasing economic and social sustainability. The formal definition of CSR has been issued by the United Nations Industrial Development Organization (UNIDO): CSR is a management concept as companies incorporate social and environmental concerns into their business operations and their interactions with stakeholders. CSR is generally seen as the way in which a company strikes a balance between economic, environmental and social imperatives (the "bottom three-approach - approach"), while simultaneously addressing the expectations of stakeholders and stakeholders [1]. CSR concepts and theories have passed through significant practical and academic milestones. One of the most academic milestones has been created by both scholars Porter and Karner who developed CSR concept to a Creating Shared Value concept. Creating Shared Value concept about 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 [2]. Practically, the most important milestone for CSR concept was its integration with the Sustainable Development Goals published by the United Nations Global Compact in the year 2000. The UN Global Compact is the world's largest corporate sustainability (Corporate Social Responsibility) initiative with 13000 corporate participants and other stakeholders over 170 countries. 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 [3]. It has been clear that the concept of CSR shifted from scientific and practical individual initiatives at the beginning of its emergence to a strategy adopted by companies to increase their competitiveness and satisfy the desires of society, the environment and shareholders. But what is the role of governments and international organizations in making this strategy a mandatory strategy that must be implemented by companies regardless of their size and type? And does this strategy represent a preventive policy for society and the environment to reduce current and future risks, if the answer is yes, then what is the mechanism for committing and implementing it among the stakeholders?

Outline of the main materials: Several global organizations and committees have drawn a unified framework to implement CSR strategy in various enterprises, as the International Standardized Organization ISO which launched an international standard for CSR and motivated corporations to start adopting sustainable CSR processes for frightening corruption and defending labor rights. ISO has committed to certified every enterprise that has adopted a CSR strategy and gave this enterprise the right to share in international tenders and projects. The European Parliament has also launched in 2015 the law 2014/95/EU that requires from all companies in European countries to disclose all the financial and non-financial processes according to the Global Reporting Initiative Standard GRI. Such a law has been issued by an official governmental organization and it is considered as a small obligatory step to adopt one of the main principles of CSR [4]. It is important to note that Archie B. Carroll has stated that CSR concept must be built upon 4 main principles, the first principle is the economic principles, where a corporation have to be productive

and profitable in a sustainable manner, the second principle is the legal principle, where a company has to disclose all its financial and non-financial data, and it has to obey all law and conditions published by the authorized governmental bodies, far away from money laundry and illegal operations. The third principle is the ethical principle where a corporation has to deal in an ethical and transparent manner with all its shareholders and stakeholders, whether they are vendors, customers, consumers, employees, managers and community as a whole. The last principle is the philanthropic principle where a company has to deduct part of annual income to philanthropic organizations and charity activities [5]. Unfortunately, the European parliament which is an official governmental organization has published a law that is committed with the second principle of CSR, the legal principle only, that consists of disclosing all financial and non-financial activities. It has been proven by several investigators and scholars that companies that have implemented CSR strategies have not achieved performance in the social and environmental aspects, but it has strengthened its competitiveness and increase its financial profits. One of the real examples is the NIKE company. Nike is a popular brand for sports shoes, clothes, and gear. Two decades ago the shares for the company have dropped down and the sales have decreased to less than half the average, and this was due to its bad reputation and heavy criticism for low wages and difficult working conditions as well as the use of child labor in its supply chain. From that time and as an emergency responding action, Nike has adopted a CSR strategy to repair its reputation and increase its strength in the international markets. Economically, Nike has developed a new platform for sustainable materials, and enhance sustainable innovation ideas and approaches, and tried to completely depend on renewable energy in its plants for reducing the energy costs. Legally Nike has published a code of ethics for its employees, where it prevents child labor work and enhance skills for its employees through specialized training courses. Moreover, working in a NIKE company nowadays considered is one of the highest wages and benefits. Ethically, Nike has strongly committed to improving the quality of life of its surrounding community where it operates. And philanthropically its sponsored thousands of social and environmental activities in the cities and in schools and universities. As a result, Nike has considered that all these approaches are considered as an investment and not only as philanthropic activities because these approaches have led attracting and developed highly divorced workforces, has to led to Achieve 100% renewable energy usage across facilities owned or operated by the company, and has led to invest all the renewable waste and materials into investing into a new business (which is a rehabilitation of the stadium ground, tennis courts, athletic tracks, and Nike shoes). In addition, Nike has helped more than 16 million children around the world through educational scholarships and athletics scholarships in popular sports clubs [6]. It is obvious how CSR strategy could present a new opportunity for businesses to invest in new markets, to achieve high financial performance, to strengthen its competitiveness in the market and to satisfy social and environmental needs. Therefore, international organizations and governments should enforce the principle of corporate social responsibility as a mandatory rather than optional law. Therefore, international organizations and governments should enforce the principle of corporate social responsibility as a mandatory rather than optional law. Imposing a CSR strategy as an obligatory strategy will facilitate globally to reach the Sustainable Development Goals by the year 2030.

Conclusion: CSR law can be relative, as it corresponds to the size of the company and its ability to contribute to social and environmental. Such as forcing small and medium-sized companies to adopt clean energy sources, sort and recycle their waste as an environmental contribution, and adhere to the laws and procedures imposed and not evade taxes. Also, the social contribution can be through securing job opportunities based on professional competence, or participating in social activities and initiating it. The implementation of CSR strategy does not require any huge financial amounts, but it can be through simple procedures and initiatives. One of the most current situations is that the United Nations Global Compact has called for companies since the first of March 2020 to take collective actions to stem the new Corona Virus 2019 (COVID-19) outbreak and support workers. As a respondent step for companies which adopts CSR strategy, all the companies have continued its working with employees from home on an online

application, to prevent them from this outbreak, and most of the companies have donated more than one trillion dollars to the World Health Organization to fight this outbreak and find a vaccine for it. It has been proven through these papers how CSR strategy could support governments and companies as well in implementing sustainable development goals and in supporting it through local and worldwide emergency cases to prevent current and future economic, social and environmental risks. Further studies could be made to organize an implementational framework for adopting CSR strategy in various sizes of enterprises and various economic status.

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НАСЛІДКИ КАРАНТИНУ, ВСТАНОВЛЕНОГО КАБІНЕТОМ МІНІСТРІВ УКРАЇНИ, ДЛЯ ПОДАТКОВИХ ЗОБОВ'ЯЗАНЬ

Частина друга статті 14¹ «Про торгово-промислові палати в Україні» від 2 грудня 1997 року № 671/97-ВР із змінами, внесеними згідно із Законом України від 17.03.2020 р. № 530-ІХ «Про внесення змін до деяких законодавчих актів України, спрямованих на запобігання виникненню і поширенню коронавірусної хвороби (COVID-19)», до форс-мажорних обставин (обставини непереборної сили) надзвичайної та невідвотної обставини, що об'єктивно унеможливають виконання зобов'язань, передбачених умовами договору (контракту, угоди тощо), обов'язків згідно із законодавчими та іншими нормативними актами, віднесено також введення, карантину, встановленого Кабінетом Міністрів України [1].

Необхідно зажити, що карантин як форс-мажорна обставина має наслідки не тільки для договірних відносин у сфері господарської діяльності, а також для податкових зобов'язань, що дозволяє запобігти неплатоспроможності та банкрутству як юридичних осіб так і фізичних осіб-підприємців у частині грошових зобов'язань, що можуть виникнути зв'язку виконанням податкових зобов'язань.

Кабінет Міністрів України від 11 березня 2020 р. № 211 видав постанову «Про запобігання поширенню на території України гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2», установив з 12 березня 2020 р. до 24 квітня 2020 р. на усій території України карантин, що передбачає особливі умови режиму господарювання, що зупиняє діяльність частково або повністю суб'єктів господарювання, як наслідок вони не отримують кошти за надані послуги та продані товари, та не мають можливості розрахуватися за податковими зобов'язаннями [2].