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## MODERN MODELS OF SOCIAL RESPONSIBILITY OF BUSINESS AND PECULIARITIES OF THEIR IMPLEMENTATION IN ENSURING SUSTAINABLE DEVELOPMENT OF THE REGION

## СУЧАСНІ МОДЕЛІ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ БІЗНЕСУ Й ОСОБЛИВОСТІ ЇХ РЕАЛІЗАЦІЇ ПРИ ЗАБЕЗПЕЧЕННІ СТАЛОГО РОЗВИТКУ РЕГІОНУ

**Summary.** The article examines that the classical model of social responsibility of business is based on the fact that rational economic interests orient business not only to obtaining maximum profit, but also to improving its own "habitat" – social, environmental, political – by voluntarily investing the profit received in the relevant institutions. The following models of social responsibility are distinguished: American, European, Japanese (Asian), Latin American, African, the BRICS model. It is considered that in the world models of social responsibility there are two approaches: corporate decisions based on ethical values and aimed at meeting the expectations of all stakeholders are presented as necessary (European approach) and legally optional (American approach). It is analyzed that the European model of social responsibility, in contrast to the American model, provides for the institutionalization of relations with stakeholders; the practice has developed in the depths of the welfare state. In the Japanese (Asian) model, the state and traditions play an active role. The African model of social responsibility is aimed at providing financial assistance by companies to projects to combat poverty, educational programs in the field of HIV, education, and assistance to local organizations. Latin American countries are characterized by high media activity, so the public is well aware of corporate social responsibility. It has been established that the model of social responsibility of business in countries with transition economies is going through a stage of

formation, has features of models that are traditionally close to them. Some countries are characterized by increased influence of governments on the formation of social responsibility, a strong role of international institutions and donors in the development of the concept of social responsibility, and insufficient – public, expert organizations, and the media in the formation of social responsibility. In Ukraine, awareness of the importance of forming a model of social responsibility of business has been noted, but its practical implementation does not correspond to the policy of achieving social peace, which is declared by international standards in the field of social responsibility.

**Key words:** social responsibility, model, development, approach, country, business.

**Formulation of the problem.** The study of issues related to the social responsibility of business is currently being actualised; at the same time, there is a counter-direction of the process in the plane of "business – society – state". Modern society, developing rational standards of life, models of behaviour and well-being that provide opportunities to enjoy all the benefits of civilisation, to treat nature and its resources rationally, to raise a healthy, educated and spiritually rich person, requires business to actively use the institute of social responsibility. In the strategic plans of the

world's industry leaders there is an increase in the importance of social responsibility issues from the economic, social and political points of view. The state, based on the objective need for innovative development of the economy, pursues a policy of constructive interaction between business and government structures, and uses such a form of interaction as public-private partnership. The tools of the institute of social responsibility of business have been used abroad for quite a long time and effectively. International organizations – the UN, UNESCO, the International Labour Organization, the International Certification Organization – have developed a number of guidelines and standards that outline the basic principles of social responsibility used primarily in developed countries.

**Analysis of recent achievements and publications.** The problems of social responsibility of business have a long history and are the subject of research not only by modern scientists-economists and sociologists, but also by philosophers since the times of Aristotle, Plato and Confucius. Foreign researchers Milton Friedman (theory of corporate egoism), Eugene Brigham, Peter Drucker [1; 2] considered the social responsibility of corporations in the system of corporate governance. Various aspects of corporate social responsibility and public-private partnership, as well as related problems, were studied by a group of scientists of the IEP of the National Academy of Sciences of Ukraine – works on state support of the coal industry and single-industry towns, on the development of small and medium-sized enterprises, on the capitalisation of enterprises [3]. Ukrainian scientists V. Shapoval, O. Girik believe that the social responsibility of business is a multidimensional phenomenon that affects relations with employees, consumers, competitors, the state and the international community; a source of effectivisation of the policy of development of regional social systems in the transition economy, in particular, in Ukraine [4; 5]. A. Kredisov rightly believes that social responsibility as a determining organisational vector of modern business development affects not only the increase in the efficiency of social production, but also the innovative transformation of society as a whole [6]. A. Kolot, linking the social responsibility of business, state and civil society institutions, studies the problem of implementation of the national idea of social responsibility in the general system of social development [7]. In his opinion, corporate social responsibility in the Ukrainian reality for various reasons has insufficient scale and efficiency, and in practice is very contradictory [8]. Due to the variability of economic relations,

including international ones, in the context of the development of globalisation processes, the essence and economic nature of social responsibility of business have not been fully studied, and its forms and tools require further development. It is timely and relevant to refer to the world experience in the development of social responsibility of business.

The **purpose** of this article is to investigate the models of social responsibility of business applied in different countries; to identify the principles of building social partnership in the context of globalisation; to justify the tightening of international and national economic, social and administrative requirements and norms for modern production, taking into account the world experience and Ukrainian specifics.

**Presentation of the main material.** The formation of business social responsibility models has been influenced by the existence of three historical interpretations of the concept of business social responsibility itself. According to the traditional concept of CSR, proposed by Milton Friedman in 1971 and later called the theory of "corporate egoism", the only thing in which business is responsible to society is to ensure increased profits for its shareholders. According to M. Friedman, "there is one and only one social responsibility of business: to use its resources and energy in actions leading to increased profits, as long as it is carried out within the rules of the game" [2]. In contrast to the theory of corporate egoism and almost simultaneously with it the theory of "corporate altruism" developed by the Committee on Economic Development of the USA was formed. The essence of this theory is fully reflected by the following phrase: "corporations are obliged to make a significant contribution to improving the quality of American life" [2]. The third theory of social responsibility of business – the theory of "reasonable egoism" – is a centrist understanding of social responsibility of business, according to which socially responsible business acts to reduce the loss of profits in the long term. Summarising the review of social responsibility concepts, it should be noted that within the framework of the theory of "corporate egoism" a socially responsible company is a company that simply complies with the requirements of tax, environmental, labour legislation, etc. In the framework of the theory of "corporate altruism", a socially responsible company, in addition to fulfilling legislative requirements in the social sphere, should also contribute to the development of the internal and external environment of its business. According to the theory of "reasonable egoism", a socially responsible company carries

out social responsibility activities only as a tool to improve its reputation and benefit from public social activities, including the implementation of philanthropic (charitable) programmes, sets of measures, specific projects, etc.

There are five basic models of social responsibility of business in the modern world: European, British, American, Canadian and Japanese.

Japanese. Some case studies also refer to the African and Latin American models. In addition, the peculiarities of socio-economic development of post-socialist countries, including Ukraine, allow us to talk about the formation of characteristic models of social responsibility of business in them.

The European model of social responsibility of business emerged and is developing in the northern countries of the European Union (hereinafter referred to as the EU). European corporations co-operate with stakeholders as equal partners, and this co-operation is mandatory.

The EU government supports those businesses that demonstrate a commitment to international standards of business etiquette. Europe is a pioneer in the development of non-financial reporting and the creator of the Financial Innovation Platform. Since 2017, all large companies with more than 250 employees and a net turnover of 40 million euros or more are required to disclose non-financial data, provided that their activities affect the public interest.

The stakeholders' company model focuses European corporations on equal interaction with numerous stakeholders – from local communities to organisations reflecting various socially important interests (environmental, human rights, consumer, etc.), which is regulated by legislation, i.e. is mandatory. Such a model, based on the company's interaction with stakeholders, allows identifying areas of potential conflicts between the stakeholders of the social responsibility of business, as well as identifying promising areas of business development, corresponding to the loci of emergence of opportunities for further business development. The identified social needs are met taking into account the opportunities provided to the national economy and business by the innovative model of economic development, with innovations being introduced not only in the production sphere, but also in the sphere of labour relations and interaction with the environment, which becomes an integral part of the business development strategy. The leaders in the implementation of the European model of social responsibility of business are companies operating in consumer-oriented industries, such as food and pharmaceutical companies, retailers, etc.

Due to the legislative fixation of mandatory measures in the sphere of social responsibility of business, the level of social activity of European companies is higher than that of American companies. This phenomenon is explained by the fact that the European model of social responsibility is based on the Rhenish-Alpine model of economy, also called the model of social capitalism. This model combines the norms of social justice, the collective provision of payment for social expenditures and the efficiency of state and corporate governance better than other models of national economies. Due to this, the social responsibility of European business is an ethical obligation of businessmen and employees of companies, although charity is less developed than in the American model of social responsibility [7]. Within the European Union, its supranational institutions also pay considerable attention to the development of pan-European norms of social responsibility. Thus, in June 2000, the EU Council Recommendations on the main guidelines for the economic policies of the Member States and the Community were adopted, and in November 2000 – EU Council Directive 2000/78/EC establishing a common system of equal treatment in employment and occupation.

These documents stressed the importance of social responsibility in terms of employment of the social consequences of regional economic integration, the formation of the European Internal Market and the need to adapt working conditions in the united European economy. Within the framework of the European model of social responsibility there are sub-models of social responsibility – Scandinavian (based on the "business-state" partnership, where business pays high taxes and the state distributes them efficiently). Also the British model (characterised by a combination of elements of the American and European models of social responsibility, but with significant involvement of the state and public institutions in the processes of coordination of public interests, promotion and encouragement of the best business practices in public policies), South European, continental, etc., and the European model of social responsibility.

The American model is widespread in the USA, Latin American countries, and English-speaking African countries, and is based on state economic incentives for enterprises that carry out socially responsible activities. The forms of state incentives in the USA, for example, are manifested in the introduction of income tax exemptions, the amount of charitable contributions is deducted from taxable income, etc.

It should be noted that charity traditions have been developed in the USA for centuries, and over the years various mechanisms of business participation in social support of society have been developed, including a huge number of corporate foundations.

American professional education is sponsored by philanthropic foundations, which in the USA are powerful structures that plan activities in the long term and maintain a significant staff, thus corporations provide an influx of highly qualified personnel. There are pension, insurance and other socially significant programmes. The preferred type of social responsibility is targeted assistance in the form of philanthropic involvement. In turn, US corporations themselves strive to develop a model of social responsibility of business, include its elements in contracts with suppliers, develop and improve codes of ethical behaviour of corporations based on principles developed by international organisations, codes of conduct for small and medium-sized enterprises. The following priority areas of social responsibility of American companies can be identified: responsibility for the company's products (their safety, global licensing of products, compliance with standards), environmental protection ("green movement", renewable energy sources, use of environmentally friendly products in the production of the company's goods), employee protection (training programmes, bonus payments). Measures on social responsibility of business are implemented by American corporations through numerous corporate and charitable foundations [11].

Despite the differences in approaches to social responsibility implemented in the US and European models, these models share a number of common features, the most important of which is the active participation of the government in the creation of public-private partnerships that support social responsibility initiatives through co-financing of non-profit projects. Both the US and the EU have developed and apply regulations that establish favourable taxation regimes for companies that conduct socially responsible business and follow the principles of business ethics, especially in the use of energy, recycling of production waste, etc. It should also be noted that there is a recent trend towards convergence and mutual intertwining of European and American models of social responsibility used by companies regardless of their nationality. The Canadian model of social responsibility, which combines features of both models and is regulated by a special governmental organisation, the National Quality Institute of Canada, has emerged at the

intersection of the European and American models of social responsibility.

The Canadian model of social responsibility of business deserves a special mention. It is regulated by specially created organisations and the government pays close attention to the social responsibility of extractive industries. A government strategy to promote the social responsibility of extractive industry enterprises has been adopted, as well as the law "On Measures to Ensure Transparency in the Extractive Sector". The legislation requires Canadian mining companies to report annually on specific payments made to the Government. It was Canadian experts in the field of social responsibility who developed the concept of "social licence", a concept first used by Canadian mining expert D. Cooney at a meeting with the World Bank in 1997.

As a result of such close attention on the part of the state, Canadian mining and fuel industry enterprises lead in terms of social responsibility, including the quality of relations between mining and local communities, which is currently a rather urgent problem for Ukraine.

The forms of implementation of social responsibility of Canadian enterprises are quite diverse, the mechanism of public-private partnership is actively used, charitable organisations work. To develop social responsibility, representatives of business and government introduce active dialogue with the local community in the form of various online communications.

Japanese model. The Japanese do not recognise European standards and are guided by their own codes of ethics. Only in 2010 they partially incorporated the ISO 26000 standard.

The features of the Japanese model of social responsibility of business are:

- 1) ensuring gender equality;
- 2) development of volunteerism – responsible attitude of citizens to their country;
- 3) maintaining programmes to keep the environment clean;
- 4) ensuring good faith partnership (creation of industrial groups).

In this model, the state and traditions play an active role. Employees are loyal to the company throughout their lives (the institution of "lifetime employment") and treat the company as a "production family". The development of the Asian CSR model is openly discussed. The Asian CSR Summit in September 2011 on the theme "Asian Development: Global Responsibility" and other annual CSR events, where key issues and new ideas on CSR for business and government are discussed,

are held to build a strategy for sustainable business development in Asia [13].

The Russian model of social responsibility of business is being formed in the direction of public-private partnership development. This scheme has certain historical prerequisites. In the USSR era, the form of state structure can be characterised as paternalistic, where the state acted as a pattern in relation to access to basic public goods. This was implemented through planned production and pricing, subsidisation of certain industries and full state financing of the production of some goods and services. The majority of cultural and recreation organisations were on the balance sheet of enterprises and departments, creating a high social burden on enterprises. The privatisation of production, which began in the 1990s, led to a radical transformation of social and cultural life in the post-Soviet period – a sharp reduction in social infrastructure.

In the first decade after the collapse of the USSR, there was virtually no talk about social responsibility of business in Russia. And only with the gradual stabilisation of industry in the country it became possible to resume the participation of commercial enterprises in supporting the social sphere.

Studies of social practices of business show that at the present stage the responsible behaviour of entrepreneurs can be divided into four models:

1. Large enterprises city-forming enterprises or a complex of large enterprises.
2. Businesses engaged in voluntary and compulsory charitable activities.
3. Development of trade relations (e.g., development of a new coal mine in a residential area in exchange for funding medical and educational facilities).
4. Social (public-private) partnerships.

A full-fledged policy of social responsibility is pursued mainly by large industrial companies in the oil and gas, metallurgical, and mining industries, some large enterprises in the electric power industry, and companies in the financial sector.

In Ukraine, according to researchers, there was a realisation of the importance of social responsibility issues, understanding of the proper attitude of business to the problems of society [4–8]. However, the model of social responsibility of business has not been practically formed. Both the state and domestic business took practically no steps towards the development of social responsibility, with the rare exception of companies' work with their employees, in some cases there were elements of public-private partnership within the framework

of maintaining the infrastructure of single-industry towns.

Partnership relations between business and regional authorities are not widespread. In most regions, the authorities implement social programmes taking into account the capabilities of big business only. opportunities of big business only, while the interests of other forms of business are not affected. of other forms of business.

The deterioration of the economic situation contributes to the reduction of social expenditures of almost all companies. Over time, we can observe a reassessment of the importance of social responsibility among domestic companies as well. The slowdown in the introduction of social responsibility principles into business practice is well illustrated by the dynamics of non-financial reporting. Business in general does not support the very idea of non-financial reporting, explaining it by the unwillingness to incur additional costs. reporting must be certified by auditing companies, which increases both cost and time. For large businesses this is an insignificant expense, but medium and small companies do not see the point of non-financial reporting.

It seems that business takes part in social projects in our country only when it receives either preferences in the development of new deposits of natural resources, or privileges from the government in the field of local taxes, or guarantees from the government in the field of local taxes. Local taxes, or guarantees that there will be no possible economic and administrative sanctions imposed by the government. economic and administrative sanctions imposed by the authorities.

Since the 1990s, the developed world has been actively applying a special approach to the organisation of social responsibility of business, according to which charitable and other socially responsible activities of a company were concentrated around a specific area directly related to the core business of the company. This approach was called the Socially Anchored Competencies model (SAC model). The main goal of this approach to social responsibility of business is to mitigate contradictions between the interests of the company (i.e. business) and society by using a set of tools available and favourable for the company. At the same time, the company's implementation of social programmes unrelated to a specific business is considered as a source of inefficient costs, which is unacceptable for a company as a commercial organisation aimed primarily at making profit.

As has been rightly noted, an enterprise will never be socially responsible if it ignores the principles of

social responsibility laid down in the international standard ISO 26000 [15]. This standard is designed to help businesses contribute to sustainable development; it identifies seven principles of social responsibility: accountability, transparency, ethical behavior, respect for the interests of stakeholders, compliance with the rule of law, compliance with international norms of behavior, and compliance with human rights. Another standard in the field of social responsibility – CSR/KSR-2008 – states that an organization must develop and implement a policy in the field of social responsibility that meets the economic interests of the organization; is the basis for setting goals in the field of social responsibility; includes obligations that meet all the requirements of this standard; contributes to the achievement of social peace, safety and well-being of personnel and the local population [10]. Ignoring international standards in the field of corporate social policy by Ukrainian businesses, its exclusion from participation in solving the problems of society has become one of the reasons for the economic, social and political crisis in Ukraine.

**Conclusion.** Summarising, we can say that simple charity remains in the first place in the social responsibility of business. The reason is that it is too expensive to develop effective social strategies, and companies carry out social activities in the way that is available to them. Often companies themselves do not realise what effect, including long-term effect, social activity has, and act only because they are expected to do so. In this case, it is easier to allocate money for a random charity and formally report on social activity. formally report on social activity. A full-fledged social responsibility policy is pursued mainly by large industrial companies in the oil and gas, metallurgical, and mining industries, some large electric power companies, and companies in the financial sector. Partnership relations between business and regional authorities are not widespread, and in most regions the authorities implement social programmes, given the In most regions, the authorities implement social programmes taking into account opportunities of big business only, without affecting the interests of other forms of business. of other forms of business.

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**Анотація.** У статті досліджено, що класична модель соціальної відповідальності бізнесу ґрунтується на тому, що раціональні економічні інтереси орієнтують бізнес не лише на отримання максимального прибутку, а й на покращення власного «довкілля» – соціального, екологічного, політичного – шляхом добровільного інвестування отриманого прибутку у відповідні інститути. Виділено такі моделі соціальної відповідальності: американську, європейську, японську (азіатську), латиноамериканську, африканську модель країн БРІКС. Розглянуто, що у світових моделях соціальної відповідальності виділяють два підходи: корпоративні рішення, що ґрунтуються на етичних цінностях та спрямовані на задоволення очікувань усіх стейкхолдерів, що видаються як необхідні (європейський підхід), так і юридично не обов'язкові (американський підхід). Проаналізовано, що європейська модель соціальної відповідальності на відміну від американської моделі передбачає інституціоналізацію відносин зі стейкхолдерами; практика склалася у надрах соціальної держави. У японській (азіатській) моделі активну роль відіграють держава та традиції. Африканська модель соціальної відповідальності націлена на надання фінансової допомоги компаніям на проекти боротьби з бідністю, освітні програми у галузі ВІЛ, освіти, надання допомоги місцевим організаціям. Латиноамериканським країнам характерна висока активність ЗМІ, тому громадськість досить добре поінформована про соціальну відповідальність корпорацій. Встановлено, що модель соціальної відповідальності бізнесу у країнах з перехідною економікою проходить етап становлення, має риси моделей, близьких до них традиційно. Для деяких країн характерні посилення впливу урядів на формування соціальної відповідальності, сильна роль міжнародних інститутів та донорів у розвитку концепції соціальної відповідальності, недостатня – громадських, експертних організацій, ЗМІ у формуванні соціальної відповідальності. В Україні наголошено на усвідомленні важливості формування моделі соціальної відповідальності бізнесу, проте її практичне втілення не відповідає політиці досягнення соціального світу, яка задекларована міжнародними стандартами в галузі соціальної відповідальності.

**Ключові слова:** соціальна відповідальність, модель, розвиток, підхід, країна, бізнес.