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**CORPORATE SOCIAL RESPONSIBILITY MANAGEMENT
SYSTEM OF AGRICULTURAL ENTERPRISES IN THE CONTEXT
OF ADAPTATION TO CHANGES**

The article examines the features of the formation and development of the corporate social responsibility management system of agricultural enterprises in the context of dynamic changes in the external environment. Conceptual approaches to the organization of CSR based on a combination of systemic, process, stakeholder and adaptive approaches are revealed. Modern trends in the transformation of socially responsible practices in the agricultural sector are analyzed, taking into account digitalization, greening and the implementation of ESG guidelines. Key problems in the functioning of CSR systems are identified, in particular, the unevenness of their implementation, resource constraints and the insufficient level of methodological support for assessing effectiveness. Priority areas for improving corporate social responsibility management are substantiated, which include the development of digital tools, strengthening the environmental component, the formation of a socially oriented personnel policy and expanding interaction with stakeholders. The results obtained can be used to increase the effectiveness of strategic management of agricultural enterprises and ensure their sustainable development.

Keywords: corporate social responsibility, agricultural enterprises, management system, sustainable development, adaptive management, ESG approach, digitalization, stakeholders, social and environmental responsibility, competitiveness of enterprises.

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**СИСТЕМА УПРАВЛІННЯ КОРПОРАТИВНОЮ СОЦІАЛЬНОЮ
ВІДПОВІДАЛЬНІСТЮ АГРАРНИХ ПІДПРИЄМСТВ У КОНТЕКСТІ
АДАПТАЦІЇ ДО ЗМІН**

У статті досліджено особливості формування та розвитку системи управління корпоративною соціальною відповідальністю аграрних підприємств у контексті динамічних змін зовнішнього середовища. Розкрито концептуальні підходи до організації КСВ на основі поєднання системного, процесного, стейкхолдерського та адаптивного підходів. Проаналізовано сучасні тенденції трансформації соціально відповідальних практик в аграрному секторі з урахуванням цифровізації, екологізації та впровадження ESG-орієнтирів. Визначено ключові проблеми функціонування систем КСВ, зокрема нерівномірність їх впровадження, ресурсні обмеження та недостатній рівень методичного забезпечення оцінювання ефективності. Обґрунтовано пріоритетні

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напрями удосконалення управління корпоративною соціальною відповідальністю, що передбачають розвиток цифрових інструментів, посилення екологічної складової, формування соціально орієнтованої кадрової політики та розширення взаємодії зі стейкхолдерами. Отримані результати можуть бути використані для підвищення ефективності стратегічного управління аграрними підприємствами та забезпечення їх сталого розвитку.

Ключові слова: корпоративна соціальна відповідальність, аграрні підприємства, система управління, сталий розвиток, адаптивне управління, ESG-підхід, цифровізація, стейкхолдери, соціально-екологічна відповідальність, конкурентоспроможність підприємств.

Problem statement. In the current conditions of increasing global challenges, digital transformation and European integration processes, improving the corporate social responsibility management system of agricultural enterprises is of particular relevance. This necessitates the identification of key areas of its development based on the principles of adaptability and sustainable functioning.

Analysis of publications. In the current conditions of transformation of the economic environment, strengthening of globalization processes, European integration changes and increasing social requirements for business, the formation of an effective system of corporate social responsibility (CSR) management of agricultural enterprises is of particular importance. The agricultural sector is a strategically important component of the national economy, ensuring the food security of the state, the development of rural areas and the formation of the country's export potential. That is why the issue of integrating the principles of corporate social responsibility into the management system of agricultural enterprises is of particular relevance [1].

Corporate social responsibility is considered as a concept of voluntary consideration by an enterprise of social, environmental and economic aspects in the process of carrying out economic activities and interacting with stakeholders. In modern scientific literature, CSR is interpreted not only as a tool for forming a positive image of an enterprise, but also as an important element of strategic management, ensuring the long-term competitiveness, stability and adaptability of the enterprise to changes in the external environment [2].

For agricultural enterprises, corporate social responsibility has specific features due to the high level of dependence on natural and climatic conditions, the use of land resources, a significant impact on the ecological state of territories and the social development of rural communities. In this regard, the CSR management system of agricultural enterprises should cover not only economic aspects of activity, but also environmental, social and ethical components. Important areas of socially responsible activity of agricultural enterprises are ensuring proper working conditions, supporting the development of rural areas, introducing environmentally friendly production technologies, rational use of natural resources and adherence to the principles of sustainable development [3].

Purpose of the article – to analyze the corporate social responsibility management system of agricultural enterprises in the context of adaptation to changes.

Presentation of the main results. In the conditions of dynamic changes in the external environment, the corporate social responsibility management system should be characterized by adaptability, flexibility and the ability to respond promptly to new

challenges. The main factors influencing the transformation of the CSR management system of agricultural enterprises include the digitalization of the economy, changes in regulatory and legal regulation, increased environmental requirements, the development of international reporting standards in the field of sustainable development and increased expectations of stakeholders regarding the transparency of business activities [4].

The theoretical principles of the formation of the CSR management system are based on a combination of systemic, process, stakeholder and adaptive approaches. The systemic approach involves considering corporate social responsibility as an integrated component of the overall enterprise management system. The process approach ensures the consistency of the implementation of management functions in the field of CSR: planning, organization, motivation, control and evaluation of results. The stakeholder approach orients the enterprise to take into account the interests of all stakeholders - employees, consumers, partners, local communities, the state and investors. An adaptive approach ensures the ability of the CSR management system to respond to changes in the external environment and form new mechanisms for ensuring the sustainable development of the enterprise [2; 5].

The effectiveness of the corporate social responsibility management system of agricultural enterprises largely depends on the level of integration of CSR principles into the strategic management of the enterprise. The formation of a socially responsible corporate culture, the development of internal communications, increasing the environmental awareness of personnel and the implementation of innovative management technologies are of great importance. In modern conditions, CSR is becoming an important tool for ensuring the competitiveness of agricultural enterprises, increasing their investment attractiveness and strengthening trust from society [1; 3].

Therefore, the formation of a corporate social responsibility management system of agricultural enterprises in conditions of change is a complex multi-level process that requires a comprehensive approach to the integration of economic, social and environmental components of management. The implementation of CSR principles contributes to ensuring the sustainable development of agricultural enterprises, increasing their adaptability to external challenges and the formation of long-term competitive advantages [4; 5].

Deepening the theoretical foundations of the study of corporate social responsibility of agricultural enterprises creates a basis for analyzing the current state of functioning of CSR management systems in an unstable external environment. Modern transformation processes associated with global economic changes, European integration, digitalization and increased social and environmental requirements for business necessitate a rethinking of the role of corporate social responsibility in ensuring the sustainable development of the agricultural sector. This issue is of particular relevance for agricultural enterprises in Ukraine, whose activities are accompanied by a high level of risks and uncertainty. The modern agricultural sector of Ukraine remains one of the key components of the national economy. According to current estimates, the agricultural sector forms about 17% of the country's gross domestic product and provides almost half of foreign exchange earnings from exports of goods [6]. In addition, every fifth worker in Ukraine is involved in agricultural production or related areas of activity [6]. This role of the agricultural sector necessitates increased atten-

tion to the social responsibility of agricultural business and improvement of CSR management mechanisms in the face of growing external challenges..

The current state of corporate social responsibility management of agricultural enterprises is characterized by the gradual integration of the principles of sustainable development into the strategic management of enterprises. If earlier the implementation of social programs was mainly situational in nature and was associated with charitable activities, now corporate social responsibility is increasingly considered as a strategic tool for forming competitive advantages, supporting the reputation of the enterprise and ensuring its adaptability to changes in the external environment [7].

A feature of the functioning of agricultural enterprises is their close relationship with the development of rural areas. In the conditions of demographic crisis, labor migration and reduction of the rural population, agricultural enterprises perform an important social function in supporting employment of the population and developing local infrastructure. According to expert forecasts, by 2030 the labor shortage in Ukraine may amount to 3 to 4.5 million people [8], which significantly increases the importance of socially responsible personnel policy of agricultural enterprises. In this regard, the role of employee support programs, professional training, human capital development and creation of safe working conditions is increasing.

Environmental challenges have a significant impact on the transformation of corporate social responsibility management systems. Climate change, soil degradation, increasing environmental risks and increasing international requirements for the environmental sustainability of production stimulate agricultural enterprises to implement resource-saving technologies, environmental monitoring and ESG approaches to management [9]. In modern conditions, environmental responsibility is becoming not only an element of compliance with regulatory requirements, but also a factor in ensuring the investment attractiveness of agricultural business and its integration into international markets.

At the same time, the current state of CSR management in the agricultural sector is characterized by significant differentiation between large agricultural holdings and small and medium-sized enterprises. Large companies are more actively implementing international standards of non-financial reporting, digital systems for monitoring social and environmental indicators, as well as programs to support local communities. In contrast, for small enterprises, the main problems remain limited financial resources, insufficient level of digitalization of management processes and the lack of effective methods for assessing the effectiveness of socially responsible activities [10].

In the process of adapting to external challenges, the digitalization of corporate social responsibility management is of particular importance. The use of digital platforms and modern information and communication technologies ensures increased transparency of enterprise activities, improvement of the system of interaction with stakeholders and efficiency of management decision-making. In addition, digitalization contributes to the formation of a system of open non-financial reporting, which increases the level of trust of investors, partners and consumers in the activities of agricultural enterprises [7; 9]. Thus, the current state of corporate social responsibility management of agricultural enterprises indicates a gradual transition to a comprehensive model of socially responsible management, focused on ensuring sustainable

development and adaptation to external challenges. At the same time, further improvement of CSR systems requires the development of tools for assessing the effectiveness of socially responsible activities, expanding the digitalization of management processes, strengthening the environmental component of corporate governance and intensifying the interaction of agricultural businesses with local communities and other stakeholders [10].

A logical continuation of the analysis of the current state of corporate social responsibility of agricultural enterprises is the justification of the directions for improving its management system in the face of increasing external challenges and transformation of the economic environment. Modern practice of agricultural business operation shows that the effectiveness of socially responsible activities of enterprises largely depends on the level of adaptability of the management system, the ability to quickly respond to changes and integrate the principles of sustainable development into strategic planning. In this regard, there is a need to form new approaches to corporate social responsibility management, focused on ensuring the long-term sustainability of agricultural enterprises.

Directions for improving the corporate social responsibility management system of agricultural enterprises on the basis of adaptive development and sustainable operation

In an unstable external environment, an important direction for improving the corporate social responsibility management system of agricultural enterprises is the integration of the principles of adaptive management into the process of forming a corporate strategy. The adaptive approach involves a flexible response of the enterprise to changes in market conditions, environmental requirements, social expectations and the institutional environment. This is of particular importance for the agricultural sector, as the level of risks in agricultural production is constantly increasing under the influence of climate change, logistical constraints and fluctuations in global agricultural markets [11].

One of the key areas for improving the CSR management system is the digitalization of socially responsible activities of enterprises. The use of modern information and communication technologies allows automating the processes of monitoring social and environmental indicators, increasing the level of transparency of corporate governance and ensuring effective interaction with stakeholders. According to international research, the use of digital technologies in ESG management systems can increase the efficiency of management decisions by 20–30% [12]. For agricultural enterprises, the use of digital platforms for monitoring the ecological condition of land resources, labor management systems and electronic non-financial reporting is of particular importance.

An important area for improving the corporate social responsibility management system is to strengthen the environmental component of management. Modern business conditions require agricultural enterprises to transition to environmentally friendly production models, which involves the introduction of resource-saving technologies, minimizing the negative impact on the environment and developing a circular economy. According to international organizations, agriculture generates about 22% of global greenhouse gas emissions [13], which highlights the need to develop environmentally responsible management in the agricultural sector.

At the same time, the development of a socially oriented personnel policy of agricultural enterprises is becoming increasingly important. In conditions of labor shortages and increased competition for qualified personnel, enterprises should pay attention to the formation of safe working conditions, professional development of employees, staff motivation and support for the social well-being of employees and local communities. According to estimates by the International Labor Organization, investments in human capital development ensure an increase in labor productivity in the agricultural sector by 15–25% [14]. In this regard, social responsibility should be integrated into the system of strategic personnel management of agricultural enterprises.

A promising direction for improving the CSR management system is the implementation of international ESG standards and principles of sustainable financing. The integration of ESG criteria into the activities of agricultural enterprises contributes to increasing their investment attractiveness, forming a positive business reputation and access to international financial resources. Modern investors are increasingly focused on the level of environmental and social responsibility of business when making decisions on project financing [15]. Therefore, the implementation of ESG reporting, non-financial risk assessment systems and transparent corporate governance mechanisms is an important component of the adaptive development of agricultural enterprises. In addition, improving the corporate social responsibility management system requires the development of partnership relations between agricultural businesses, the state and local communities. Effective interaction with stakeholders contributes to the formation of social capital of the enterprise, increasing the level of public trust and ensuring the stability of the functioning of enterprises in the long term. This is of particular importance in the context of the restoration of rural areas and the modernization of the agricultural sector of Ukraine (Table 1).

Table 1. Summary of theoretical provisions, current status and directions for improving the corporate social responsibility management system of agricultural enterprises

Research block	Key content	Features for agricultural enterprises
Theoretical principles of forming a CSR management system	Systemic, process, stakeholder and adaptive approaches to CSR management; integrating CSR into strategic management	High dependence on natural resources; the need for environmental, social and economic balance; orientation towards sustainable development
Analysis of the current state and features of CSR	Transition from fragmented charity to strategic CSR; impact of digitalization, climate change, war and market instability	The role of the agricultural sector in GDP and employment; uneven implementation of CSR between large and small enterprises; development of ESG approaches
Directions for improving the CSR management system	Adaptive management, digitalization, ESG integration, greening of production, human capital development	Increasing the sustainability of enterprises; implementation of digital platforms; development of partnerships with communities; increasing investment attractiveness

Thus, the improvement of the corporate social responsibility management system of agricultural enterprises should be based on the principles of adaptive development, digitalization of management, environmental responsibility, human capital development and integration of international ESG standards. The implementation of these areas will contribute to ensuring the sustainable functioning of agricultural enterprises, increasing their competitiveness and creating long-term advantages in the modern economic environment [11; 15–19].

Conclusions. As a result of the research, it was found that the corporate social responsibility management system of agricultural enterprises acquires strategic importance in the context of the transformation of the economic environment and the strengthening of external challenges. Its formation is based on a combination of systemic, process, stakeholder and adaptive approaches, which ensures the complexity of management decisions.

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