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TRANSFORMATION OF THE INSTITUTE OF REPUTATION IN THE CONTEXT OF IMPLEMENTING EUROPEAN TRANSPARENCY STANDARDS AND INCREASING THE SOCIAL RESPONSIBILITY OF BUSINESS

The article is devoted to a comprehensive study of the transformation of the institution of business reputation in the context of the implementation of European standards of transparency and the growth of requirements for the social responsibility of business. In the context of Ukraine's European integration course, reputation ceases to be a purely symbolic or communication category and acquires the status of a strategic intangible asset that determines the competitiveness, investment attractiveness and legitimacy of business entities. The article argues that the implementation of such EU regulatory instruments as CSRD, ESRS, ESG requirements and due diligence mechanisms forms a new institutional architecture within which reputation becomes a demonstrable, measurable and accountable category. This necessitates the transition of Ukrainian enterprises from traditional reputation management models focused on image communications to systemic practices of transparency, responsibility and independent audit of non-financial indicators.

The paper analyzes modern scientific approaches to the interpretation of business reputation, covering economic, managerial, sociological, marketing and psychological concepts. It is shown that the evolution of scientific discourse from the initial understanding of reputation as a generalized assessment to its interpretation as a strategic intangible resource reflects changes in the global economic environment and the growing role of the stakeholder approach.

The results of the study demonstrate that in the context of increasing regulatory pressure and growing public expectations, business reputation is transformed into a measurable institutionalized resource that plays a key role in ensuring the sustainability, legitimacy and competitive advantages of enterprises. It is concluded that the formation of a modern reputation management model in Ukraine requires the development of adapted methods for assessing reputational capital, improving the regulatory framework and implementing systemic transparency practices in accordance with EU requirements.

Keywords: marketing; business reputation; clients, business transparency; social responsibility; European standards; non-financial reporting; sustainable development, reputational resilience.