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CORPORATE SOCIAL RESPONSIBILITY MANAGEMENT AND MANAGEMENT OF ECOLOGICAL TRANSFORMATION OF ENTERPRISES

The article proposes an author's methodological approach based on the use of a two-component system for assessing corporate social responsibility management and the effectiveness of environmental transformation of enterprises. A mathematical model for determining the level of corporate social responsibility management has been developed, which takes into account the effectiveness of social programs, the impact of social and environmental risks and the effectiveness of the implementation of environmental measures. A model for assessing the environmental transformation of enterprises has been proposed, which integrates indicators of emission reduction, energy efficiency, "green" investments, circularity of production and ESG-performance. Unlike existing approaches, the proposed methodology provides a comprehensive assessment of the relationship between corporate social responsibility and environmental modernization of enterprises, which allows justifying strategic management decisions to ensure their sustainable development.

The practical testing of the methodology was carried out on the example of Ukrainian enterprises that actively implement a corporate social responsibility policy and carry out environmental modernization of production. The results of the study confirmed that the highest level of corporate social responsibility management effectiveness is demonstrated by enterprises that systematically integrate social programs, environmental investments, resource-efficient technologies and ESG principles into strategic management. It was found that a comprehensive combination of social responsibility, environmental transformation, corporate governance and innovative development creates long-term competitive advantages, increases the investment attractiveness of enterprises, strengthens the trust of stakeholders and ensures their resilience to modern economic and environmental challenges.

Keywords: corporate social responsibility; environmental transformation; management; sustainable development; environmental management; green

investments; resource efficiency; circular economy; corporate governance; business social responsibility; competitiveness of enterprises; environmental modernization; strategic management.