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**ABSTRACT**

Speaking about the essence of the concept of «corporate social responsibility» (CSR), we mean the active social position of a company, which consists in the harmonious coexistence of stakeholders, constant dialogue with society, business participation in addressing pressing social issues. The essence of the concept of CSR is to take into account the interests of society, responsibility for an impact of an enterprise on consumers, employees, local communities and the environment in all aspects of its activities. Social dialogue and CSR is the basis of innovative development of an enterprise. To solve the problem of implementing CSR in the Ukrainian realities, the existing methods for elaborating a program for the development of CSR in the activities of road management and road transport have been studied. The program of CSR development at the internal and external levels of implementation is offered taking into account features of various groups of stakeholders. The main directions of introduction of corporate social responsibility are separated. A number of measures are proposed for each group of stakeholders in each direction of CSR in enterprises of road management and road transport. This will increase the psychological climate of the team, improve the health of staff and well-being, which will increase the overall efficiency of road and road transport companies. The radar method is used to calculate the integrated indicator. A two-dimensional matrix of CSR level estimation is given. A method of integrated assessment of the level of CSR based on a system of partial indicators, determined by a stakeholder survey, is proposed. The proposed method has been tested at the enterprise «VITAL». According to the results of calculations, the level of CSR at the enterprise is assessed as a high level of development of corporate social responsibility. The implementation of the corporate social responsibility development program will allow road management and road transport companies to improve their business reputation and generally promote the country's business development.

**KEYWORDS**

Corporate social responsibility, road management and road transport enterprises, CSR development program, integrated assessment, environmental aspect.

## 9.1 THE PROGRAM FOR THE DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY AS A NECESSITY OF TODAY

In the modern directions of Ukraine's integration policy into the European and world space, a very important place should be given to the development of transport infrastructure, creating

conditions to better meet the growing transport needs of the country's economy and its population. The development and implementation of large projects in the field of road construction, the creation of highly efficient road maintenance equipment, special vehicles and technologies that meet international standards of technical and environmental safety should be set as strategic goals.

Road management is the main area of public investment in the transport sector. The road network is the most important element of Ukraine's economy. Its effective functioning and sustainable development is a necessary condition for the transition to economic growth, ensuring the integrity and national security of the country, raising the level and improving the living conditions of the population. The problem of economic growth is central to the country's development strategy. The approach from the standpoint of the quality of the economic space, its uneven development, preservation of the integrity of the national economy in the conditions of spatial heterogeneity is extremely important for Ukraine.

The state and level of development of the country's roads directly affect the main economic indicators, gross national product, price level, budget revenues, employment rate, etc.

The formation of a system of new economic relations, deepening of theoretical and methodological bases of complex development of road management, on the basis of which strategic directions of resource, including financial maintenance of the road branch in the conditions of market transformation could be developed, is extremely actual task at the present stage of development of the Ukrainian economy.

Today, for the development of road management and road transport positive features are the application of the basic provisions of corporate social responsibility (CSR), which will benefit society and the economy as a whole, reduce negative environmental impact, establish sustainable relationships with the environment, improve economic performance activity and image of an enterprise as a whole [1]. It would be very useful for road management and road transport companies to determine the level of CSR and compare it with other companies. This requires an integrated assessment of the level of corporate social responsibility of enterprises. Today, there is a small number of examples of elaborating CSR development programs for road management and road transport companies, in particular, they contain very few recommendations for stakeholders to implement them. Therefore, it is necessary to form a program of CSR development at an enterprise with individual recommendations for each group of stakeholders, which will offer specific measures that take into account the specifics of each area of CSR.

A significant contribution to the study of the peculiarities of the formation of programs of corporate social responsibility in the activities of enterprises was made by foreign and domestic authors, such as: B. Bataeva [2], O. Bilan [3], Iu. Blagov [4], I. Buleev [5], O. Vorona [6], P. Druker [7], A. Carroll [8, 9], F. Kotler [10], M. Meskon [11], P. Francesco [12], M. Rudenko [13], L. Selivestrova [14], M. Friedman [15] and others.

Different scholars have different arguments for implementing corporate social responsibility programs. M. Meskon cites «the following:

1) favorable long-term prospects, as even significant social investments in the future can stimulate profit growth, which is associated with an attractive image of a company in the eyes of consumers, suppliers and local authorities;

2) availability of resources to assist in solving social problems;

3) moral obligation to behave socially responsibly, because a company is a member of society, and therefore moral norms should be at the heart of its behavior in the market» [11].

However, there are arguments against corporate social responsibility, to which the above-mentioned scientist «includes:

1) violation of the rule of profit maximization;

2) reducing the price competitiveness of an enterprise, as funds, directed to social needs, increase the cost of the enterprise, and therefore, in order to maintain profits lead to higher prices, which reduces the competitive advantages of the enterprise in the market;

3) insufficient level of reporting on social actions;

4) lack of skills to solve social problems» [11].

A big problem for the country is the distrust of the population and entrepreneurs in particular to the government. Ukraine is characterized by distrust of enterprises of various areas of activity to the authorities, which leads to a phlegmatic attitude towards corrective functions of the state. Effective regulation of CSR in Ukraine is possible only if the state itself demonstrates a high level of social activity. Among Ukrainian scientists who pay a lot of attention to the study of corporate social responsibility, it should be noted O. Bilan [3], I. Buleev [5], O. Vorona [6], M. Rudenko [13], L. Selivestrova [14].

The analysis of scientific works by B. Bataeva allows us to cite the following «steps of the state elaboration of the CSR development program: team building, search for sponsors; analysis of the socio-economic situation in the country; analysis of companies, banks, business associations, public organizations, involved in the field of intersectoral cooperation in the framework of corporate social responsibility; motivation to understand responsible business; choice of priorities/discussion with public organizations and business community; goal-setting/adoption of a CSR strategy; development of methods of motivating a company by the authorities; dissemination among organizations, integration of CSR principles into the daily practice of companies; evaluation and control of results; encouragement of companies» [2].

M. Rudenko believes that «the implementation of the above ten steps requires the development of a theoretical basis for the formation of a mechanism for implementing CSR programs at the state level» [13]. O. Bilan proposes the development of a CSR program at the enterprise level and formulates the following «stages of development and implementation of a CSR program: formation of goals and objectives of the program, determination of program stakeholders, selection of program elements, program budget formation, selection of program responsible persons, program implementation, implementation of program measures, determination of the effectiveness of the program, development of measures to improve the effectiveness of the program [4]. L. Selivestrova insists that «the elaboration of a strategy for the development of CSR should include the implementation of measures, taking into account the external and internal environments of an enterprise» [14]. At the same time, it should be important to take into account the purposeful establishment and development of relationships with the main groups of stakeholders.

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There is no consensus on the stages and directions of elaborating a program for the development of corporate social responsibility. The previously described methods do not fully suggest the measures, required by different groups of stakeholders at all levels of CSR implementation at road management and road transport enterprises.

## 9.2 ELABORATION OF A PROGRAM FOR THE DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY OF AN ENTERPRISE

The article by N. Bocharova and A. Shchepylina «Integral assessment of the level of corporate social responsibility of an enterprise» [16] substantiated the need to divide corporate social responsibility into external and internal, as well as in the areas: organizational and economic, legal, technical and technological, environmental and philanthropic.

The scheme of the algorithm of the methodology of integrated assessment of the level of CSR was provided, the last stage of which was to determine the development of the level of corporate social responsibility at an enterprise and the implementation of measures to improve this level. The main emphasis in the development of measures was placed on stakeholders. The following program of development of corporate social responsibility at an enterprise is offered (**Fig. 9.1**).

The choice of CSR goals will depend on the strategy, chosen by a company. They can be different: stability and sustainable development of the enterprise in the long run; preservation of social stability in society; improving the image of the enterprise, the growth of its business reputation; enterprise staff development; increase of labor productivity at the enterprise; promotion of goods and services of the enterprise; coverage of information about the company's activities in the media; the possibility of attracting investment capital; entering the international market, etc. Depending on the chosen goals, the programs can be directed either inside an enterprise (internal CSR program) or outside it (external CSR program). CSR programs of an enterprise can be conditionally classified by types: own programs of the enterprise; partnership programs with local, regional and public administration bodies; programs of cooperation with public and professional associations; information cooperation programs with the media [3]. When determining stakeholders, the division into internal and external stakeholders is also used (**Fig. 9.2**).

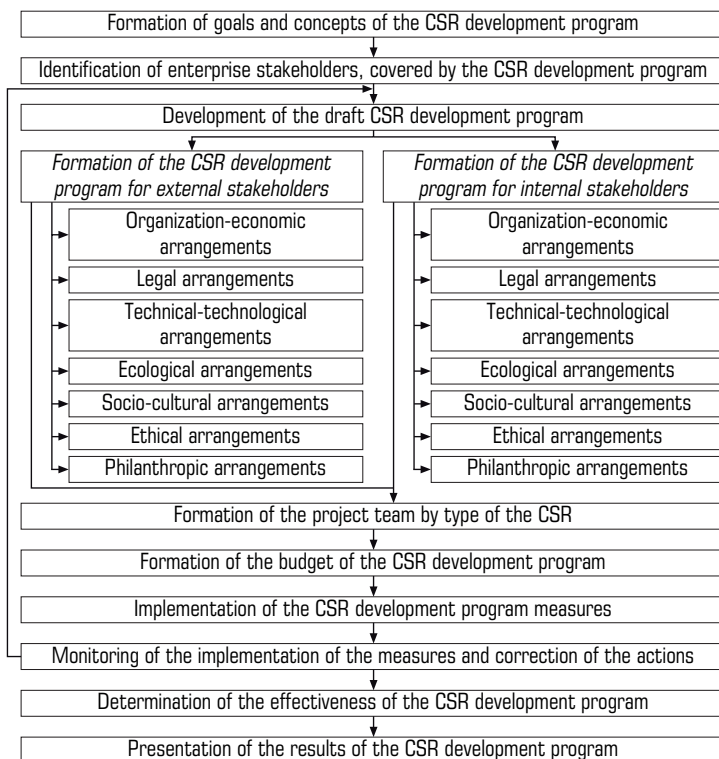
Basic recommendations and specific measures are developed for each group of stakeholders.

Thus, business owners and employees are offered the following recommendations:

- gradual increase in the value of an enterprise;
- timely provision of wages to employees, which is proportional to working conditions, productivity, seniority, education;
- compliance with the law;
- documentary employment, payment by the enterprise of the social contribution, holidays, sick leave, observance of the work schedule;
- use of a single server of the enterprise, to which all employees have remote access and where all the necessary information is stored;

- gradual introduction of energy-saving technologies;
- application of energy management;
- support for the preservation of historical experience, the development of cultural initiatives;
- support of corporate spirit and culture, common values;
- participation of staff and owners of the enterprise in charitable and volunteer activities.

For consumers of an enterprise we recommend the introduction of the following measures: continuous and fastest provision of customers with high quality finished products, legal registration of relationships, the ability to receive feedback from consumers by phone and on the official website, organization of environmentally friendly disposal of expired products, polite and attentive attitude to each client, individual approach, free excursions for consumers to the enterprise.



**Fig. 9.1** The sequence of implementation of the CSR development program of an enterprise

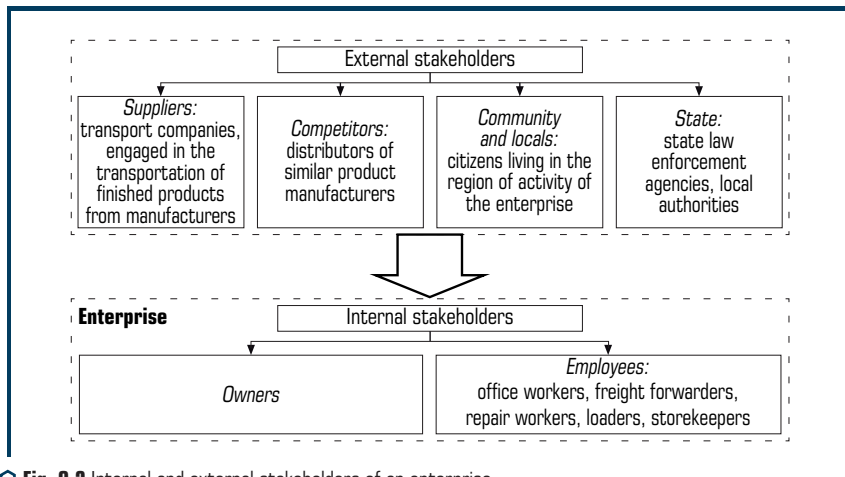


Fig. 9.2 Internal and external stakeholders of an enterprise

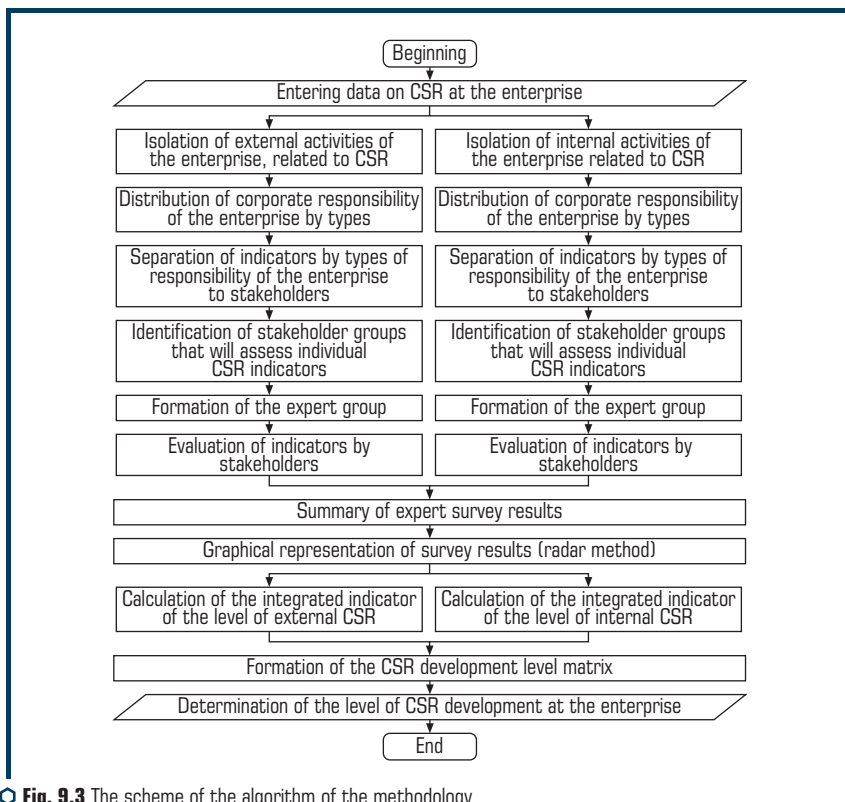
With regard to establishing work with suppliers, it is recommended to employees of road management and road transport enterprises to implement the following measures: maintaining constant contact with suppliers, documenting relationships with suppliers, establishing a convenient road to the company, concluding contracts only with those suppliers who comply state environmental standards of activity, free excursions for suppliers to enterprises of road management and road transport.

To improve the image of a company among the community and local residents, it is recommended to implement the following measures: expanding opportunities for higher education students to undergo industrial and undergraduate internships with further employment, compliance with legislation, implementation of local community support projects, annual cleaning of parks, landscaping of the city, equipping the territory of the enterprise with containers for separate waste collection with subsequent recycling, lectures and other classes for higher education students of specialized higher education institutions, providing silence at night, free cultural events for local residents, free tours for schoolchildren and applicants for higher education to the enterprise.

Regarding the improvement of relations with public authorities, it is recommended: creation of jobs for citizens, contribution to the country's economy, compliance with legislation, transparency, responsible and timely payment of taxes, renting of leased or own property, gradual reduction of environmental pollution, lectures and other types of classes with applicants for higher education from all over the country, self-monitoring, compliance with ethical standards of doing business, implementation of volunteer initiatives, charitable assistance projects, free excursions for students and applicants to the company.

Next, a draft program for the development of corporate social responsibility for road management and road transport enterprises is developed, taking into account the peculiarities of the application of indicators for external and internal activities, as well as according to the directions of CSR. The main possible elements of a CSR program, proposed by researchers: «charity, social investment, grants, equivalent funding, corporate volunteering, socially significant marketing, socially responsible behavior» [2–6, 14–18].

The proposed method of integrated assessment of the level of CSR is presented in the form of an algorithm diagram in **Fig. 9.3**.



**Fig. 9.3** The scheme of the algorithm of the methodology of integrated assessment of CSR level

At the stage of forming a project team, it is important to determine which staff will be used [19]. In fact, employees of the enterprise, who, if necessary, can undergo professional training in CSR design, or new employees who have already acquired the necessary skills and experience.

The implementation of specific measures of the program should involve employees from those departments that are listed in the content of the CSR program.

The stage of formation of the project budget acquires special importance. It is necessary to calculate alternative budget projects that take into account all the features of implementation and choose the best one in each case. All sources of project funding need to be identified. Each company can determine the total budget of the CSR program independently as a percentage of its net profit, which is allocated monthly for the implementation of corporate social responsibility programs.

Then the specific measures, identified within the budget, are implemented and included in the list of recommendations. Their implementation is closely monitored and corrective actions are taken in a timely manner. After the direct implementation of the program measures it is necessary to determine the effectiveness of the program and propose measures to increase its effectiveness. The assessment of the effectiveness of a corporate social responsibility program is based on the principle of comparing the effectiveness of the costs of activities and the expected results from their implementation. The efficiency of a CSR development program is determined by means of integrated assessment and construction of a CSR development matrix at an enterprise [16]. The following is a description of each type of corporate social responsibility of an enterprise in external and internal direction. Visually, it is presented in **Table 9.1**.

Each indicator is evaluated from the point of view of a stakeholder or a group of stakeholders of an enterprise (**Tables 9.2, 9.3**).

Indicators must be determined on a scale (low score – 0 points; satisfactory – 1 point; below average – 2 points; average – 3 points; above average – 4 points; high – 5 points) [17].

The coefficient of development ( $K$ ) is the average score of the indicator ( $\bar{x}_i$ ) on a scale from 0 to 1, for this purpose each average score of the indicator is divided by the maximum value 5.

For greater clarity, the results of surveys of stakeholders of the existing enterprise VITAL LLC are taken further.

The next step is to display the results of the evaluation of CSR indicators graphically.

To do this, the results of the calculation of the coefficient of the level of development, presented in **Table 9.4**, will be shown schematically using the radar method, where the value of the coefficient of the level of development in the center is taken as 0, and the final – for 1.

This was done on the basis that the current level of development of indicators tends to the highest value, thus providing a focus on the maximum level, ie to 1. Thus, **Fig. 9.4** schematically shows radars for internal and external activities.

Therefore, the area of the estimated circle is equal to:  $S = 3.1416 \cdot 1^2 = 3.1416 \text{ cm}^2$ . However, since the construction of the radar method involves inscribing a polygon in a circle, it would be appropriate instead of the area of the circle, take the area of the polygon, which in this work in ideal conditions, when all indicators have a development factor of 1, is calculated as follows:

- 1)  $S_p^N = 3.097 \text{ cm}^2$ ;
- 2)  $S_p^{Ex} = 3.087 \text{ cm}^2$ .



◆ **Table 9.1** The characteristics of CSR types

Responsibility type	Characteristic	
	External direction of CSR	Internal direction of CSR
Organization-economic responsibility	Satisfaction of the needs of consumers. Fair prices for goods or services, job creation, an organization's contribution to the country's economy. Timely and full settlement with suppliers	Profit-making (the main goal of any enterprise). Timely payment of fair salary to employees, taking into account employee satisfaction with the content of work
Legal responsibility	Compliance with the requirements and norms, contained in laws and other applicable regulations, timely and full payment of taxes. Reporting, transparency and informing the public about the company's activities	The need for management to respect the human rights of employees (documenting labor relations with staff, reflecting real working conditions, providing statutory leave, the opportunity to be on sick leave, etc.) and, in turn, the need for workers to comply with Ukrainian laws and perform their duties. Social guarantees (compulsory medical care, insurance, benefits)
Technical-technological responsibility	Commitment to invest in technologies that increase production efficiency. Production of quality goods. Development of innovation processes	Labor protection and safety. Development of the material and technical base. Industrial safety. Timely updating of equipment
Ecological responsibility	Protection of the environment and protection of the health of society members. Utilization of various types of waste of enterprise activity. Support for alternative fuel search programs. Compliance with national and international environmental standards and recommendations. Production of environmentally friendly products, elimination of expired products	Compliance with sanitary and hygienic standards in the workplace. Improving the social and living conditions of staff, environmental safety
Socio-cultural responsibility	Definition and satisfaction of the social requirements of the society in which an organization operates. Support for vulnerable groups, cultural education	Satisfaction of the needs of workers in personal recognition, recognition of their work achievements, social status and self-expression, providing opportunities for career growth and training. Formation of programs of rest for staff: financing of holiday vouchers, carrying out excursions. Social package (training at the expense of the enterprise, free travel or payment for gasoline, housing, free meals)
Ethical responsibility	Company's activities must meet the expectations of stakeholders in compliance with moral standards. Providing open and honest information about the activities of an enterprise and its products	Development of corporate culture, system of corporate ethics
Discretion responsibility (philanthropic)	Activities, aimed at supporting and developing the welfare of society through voluntary participation in the implementation of social programs and other charitable activities	Volunteering of workers, voluntary participation of staff in charitable projects

● **Table 9.2** The indicators of internal activity of an enterprise

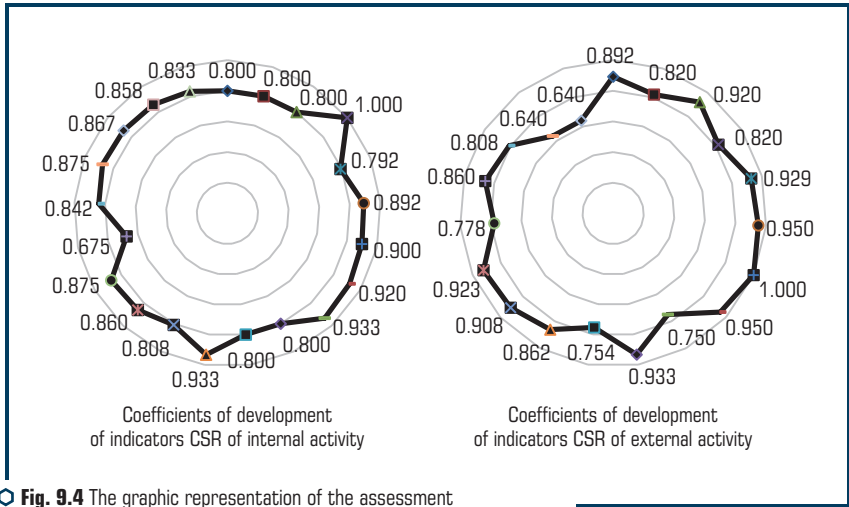
Responsibility type	Indicators (for the year of the activity)	Stakeholder who evaluates the indicator
1. Organization-economic responsibility	1.1 The growth rate of the organization's profit ( $R_G^P$ ), %	Owners
	1.2 The staff turnover rate ( $K_{TURN}$ ), %	Managers (HR department)
	1.3 The ratio of the average salary of workers at an enterprise to the average salary in the region ( $S$ ), %	Managers (accounting)
	1.4 Timeliness and completeness of salary payment ( $TC_s$ )	
	1.5 The level of corruption of an enterprise and the existence of a system to prevent corruption ( $L_K$ )	Owners, managers, employees
2. Legal responsibility	2.1 Observance of human rights by an enterprise ( $HR$ )	Managers, employees
	2.2 Availability of social guarantees at an enterprise ( $SG$ )	Managers, employees
	2.3 Compliance with the law by employees of an enterprise ( $CL^{EM}$ )	Managers,
3. Technical-technological responsibility	3.1 The indicator of occupational injuries ( $OI$ )	Managers, employees
	3.2 The growth rate of material and technical base ( $R_G^{MTB}$ ), %	Owners, managers
	3.3 R&D costs for the use of advanced technologies (from the amount of total costs) ( $C_{R\&D}$ ), %	Managers (accounting)
4. Ecological responsibility	4.1 Fines, charged for violations of environmental legislation ( $F_{\alpha}$ )	Owners, managers (accounting)
	4.2 Ensurance of the necessary standards of labor protection and hygiene ( $PH_L$ )	Managers, employees
5. Socio-cultural responsibility	5.1 The coefficient of education of workers ( $K_E$ )	Managers
	5.2 Timely definition and satisfaction of social requirements of employees of an organization ( $TR_{EM}$ )	Managers, employees
	5.3 Recreation programs for staff ( $RP_s$ )	Managers, employees and their families
	5.4 Availability of a social package ( $SP$ )	Managers, employees and their families
6. Ethical responsibility	6.1 Corporate culture ( $CC$ )	Managers, employees
	6.2 The system of corporate ethics ( $CE$ )	Managers, employees
7. Philanthropic responsibility	7.1 Volunteering of workers, voluntary participation of staff in charitable projects ( $V_{EM}$ )	Managers, employees
	7.2 Volunteering of managers and owners of an enterprise, voluntary participation in charitable projects ( $V_{MO}$ )	Owners, managers

**Table 9.3** The indicators of external activity of an enterprise

Responsibility type	Indicators (for the year of the activity)	Stakeholder who evaluates the indicator
1. Organizational-economic responsibility	1.1 The growth rate of the number of jobs ( $R_g^J$ )	Community, locals, state
	1.2 The level of price impartiality (compared to competitors' prices) ( $CP$ )	Consumers
	1.3 Efficiency and completeness of settlements with suppliers ( $OC_s$ )	Suppliers
	1.4 Collection of customer feedback and response to them by the company ( $CF^{cl}$ )	Consumers
	1.5 The level of compliance of products or services of an enterprise with international quality standards ( $L_q$ )	Consumers, state
2. Legal responsibility	2.1 Level of compliance with current legislation ( $CL_l$ )	State
	2.2 Timeliness and completeness of taxes ( $TC_t$ )	State
	2.3 Availability of all permits and other state licenses and approvals, required for operation ( $PL$ )	State
3. Technical-technological responsibility	3.1 Costs for the development of innovation processes (from the amount of total costs) ( $C_{ip}$ ), %	State
	3.2 Technical assistance to society when needed ( $A_t$ )	Community and locals
4. Ecological responsibility	4.1 Compliance with national and international environmental standards and recommendations ( $CES$ )	State, community and locals
	4.2 The waste recycling rate ( $K_{WR}$ ), %	State, community and locals
	4.3 The level of natural resources consumption ( $L_C^{NR}$ )	State, community and locals
5. Socio-cultural responsibility	5.1 Participation in social programs ( $SP$ )	State, community and locals
	5.2 Responding to concerns of the local population ( $L_c$ )	Community and locals
6. Ethical responsibility	6.1 The level of compliance with business ethics by an enterprise ( $L_{BE}$ )	Suppliers, market infrastructure actors, influence groups
	6.2 The level of transparency and informing the public about the company's activities ( $L_{pi}$ )	Consumers, influence groups, community and locals, market infrastructure actors
7. Philanthropic responsibility	7.1 Participation of an enterprise in charitable events ( $P_{ce}$ )	Community and locals, state, influence groups
	7.2 Costs of an enterprise on patronage, sponsorship, volunteering (from the sum of general expenses) ( $C_{PSV}$ ), %	State, community and locals, influence groups

• **Table 9.4** The summary data on CSR indicators at the enterprise

Indicators of internal activities					Indicators of external activities				
Indicators	$\sum x_i^{IN}$	$n$	$\bar{x}_i^{IN}$	Development coefficient (K)	Indicators	$\sum x_i^{EX}$	$n$	$\bar{x}_i^{EX}$	Development coefficient (K)
<b>Organization-economic responsibility</b>									
1.1 $R_G^P$	12	3	4.00	0.800	1.1 $R_G^J$	58	13	4.46	0.892
1.2 $K_{TURN}$	4	1	4.00	0.800	1.2 $CP$	41	10	4.10	0.820
1.3 $\bar{S}$	4	1	4.00	0.800	1.3 $OC_S$	23	5	4.60	0.920
1.4 $TC_s$	5	1	5.00	1.000	1.4 $CF^{CL}$	41	10	4.10	0.820
1.5 $L_K$	103	26	3.96	0.792	1.5 $L_q$	65	14	4.64	0.929
<b>Legal responsibility</b>									
2.1 $HR$	107	24	4.46	0.892	2.1 $CL_L$	19	4	4.75	0.950
2.2 $SG$	108	24	4.50	0.900	2.2 $TC_r$	20	4	5.00	1.000
2.3 $CL^{EM}$	46	10	4.60	0.920	2.3 $PL$	19	4	4.75	0.950
<b>Technical-technological responsibility</b>									
3.1 $OI$	112	24	4.67	0.933	3.1 $C_{IP}$	15	4	3.75	0.750
3.2 $R_G^{MTB}$	48	12	4.00	0.800	3.2 $A_r$	42	9	4.67	0.933
3.3 $C_{R\&D}$	4	1	4.00	0.800					
<b>Ecological responsibility</b>									
4.1 $F_{EL}$	14	3	4.67	0.933	4.1 $CES$	49	13	3.77	0.754
4.2 $PH_L$	97	24	4.04	0.808	4.2 $K_{WR}$	56	13	4.31	0.862
					4.3 $L_C^{NR}$	59	13	4.54	0.908
<b>Socio-cultural responsibility</b>									
5.1 $K_E$	43	10	4.30	0.860	5.1 $SP$	60	13	4.62	0.923
5.2 $TR_{EM}$	105	24	4.38	0.875	5.2 $L_C$	35	9	3.89	0.778
5.3 $RP_S$	81	24	3.38	0.675					
5.4 $SP$	101	24	4.21	0.842					
<b>Ethical responsibility</b>									
6.1 $CC$	105	24	4.38	0.875	6.1 $L_{BE}$	43	10	4.30	0.860
6.2 $CE$	104	24	4.33	0.867	6.2 $L_{PI}$	97	24	4.04	0.808
<b>Philanthropic CSR</b>									
7.1 $V_{EM}$	103	24	4.29	0.858	7.1 $P_{CE}$	48	15	3.20	0.640
7.2 $V_{MO}$	50	12	4.17	0.833	7.2 $C_{PSV}$	48	15	3.20	0.640



**Fig. 9.4** The graphic representation of the assessment of corporate social responsibility by the radar method

Because the number of CSR indicators for internal activity  $n=21$ . Then, the angle  $\alpha$  between the lines to be estimated, as well as the sine of this angle is equal to:

$$\alpha = 360^\circ / 21 \approx 17.14^\circ, \sin = 17.14 \approx 0.295^\circ.$$

Number of CSR indicators by external activity  $n=19$ . Then, the angle  $\alpha$  between the lines to be estimated, as well as the sine of this angle are equal to:

$$\alpha = 360^\circ / 19 \approx 18.95^\circ, \sin = 18.95 \approx 0.325^\circ.$$

The area of the radar ( $S_p$ ) in the direction of an enterprise is calculated in the same way:

- internal activity:  $S_p^{IN} = 2.239 \text{ cm}^2$ ;
- external activity:  $S_p^{EX} = 2.234 \text{ cm}^2$ .

The next step is to calculate the integrated indicator of the level of development of CSR  $R$  by the formula:

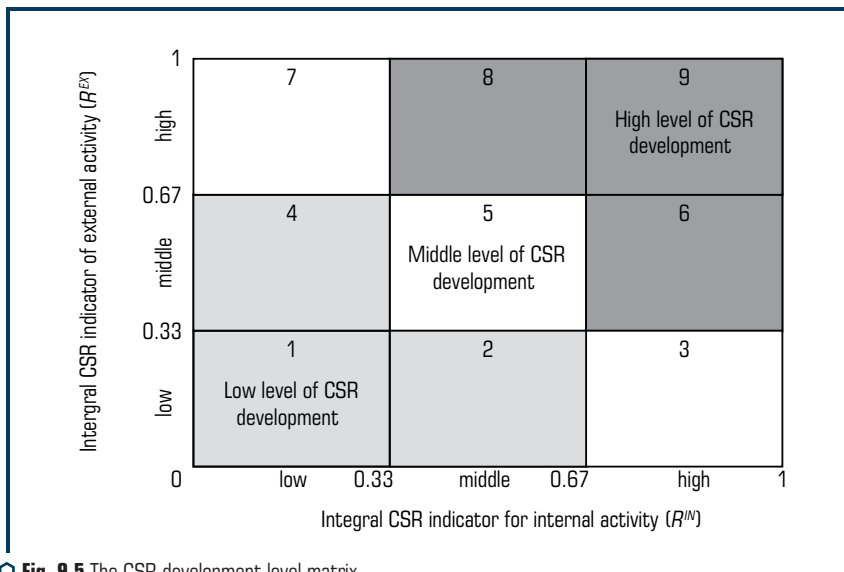
$$R = S_r / S_p. \quad (9.1)$$

Indicator  $R$  for internal and external activities:

$$R^{IN} = 2.239 / 3.097 = 0.723, R^{EX} = 0.724.$$

According to the results of the calculation of integrated indicators, corporate social responsibility of an enterprise is characterized by the high indicator of its development.

At the last stage of the methodology it is proposed to give a qualitative assessment of the level of CSR of «VITAL» LLC. To do this, the results of the calculation of integrated indicators of the level of development of CSR are depicted on a two-dimensional matrix. The corresponding values of the integrated indicator for internal activity are shown on the x-axis; on external – on the y-axis (**Fig. 9.5**).



**Fig. 9.5** The CSR development level matrix

The space of the matrix is divided into nine cells, as its factors form three levels: high, middle and low. Based on the fact that the values of the indicators vary from 0 to 1, the preliminary division of the axis of the matrix into three equal parts is conducted.

Integral indicators for internal and external activities of LLC are in the range from 0.67 to 1.

The characteristics of all sectors of the matrix by measurement ranges are described in **Table 9.5**.

According to the calculations, VITAL LLC falls into the 9th sector in terms of corporate social responsibility development at the enterprise, which corresponds to a high level of CSR development. At the last stage it is necessary to choose a way of representation of the received results.

It is very important to take into account the environmental aspect when developing a program for the development of CSR of road management and road transport enterprises. The activities of road management and road transport enterprises have a significant impact on the environment [19]. The development of measures to reduce the negative impact of enterprises should be

a daily issue that needs to be addressed. Therefore, environmental measures are developed and their effectiveness is evaluated [20].

● **Table 9.5** The characteristics of the matrix sectors

No. sector	Measurement range	Characteristics of the matrix sectors
1	$R^{EX}=0-0.33$ $R^{IN}=0-0.33$	Zone of low level of CSR development. Motivation – making a profit, obeying the law. The company assumes only the obligatory responsibility
2	$R^{EX}=0-0.33$ $R^{IN}=0.33-0.66$	The company began to implement one-time CSR measures to meet internal groups of stakeholders, which are spontaneous. Motivation – the pressure of the environment
3	$R^{EX}=0-0.33$ $R^{IN}=0.66-1$	The company focuses only on meeting the needs of internal stakeholder groups. Low staff turnover. High staff productivity. Uneven development of corporate social responsibility. Dissatisfaction with the needs of external groups of stakeholders deprives the company of reliable and mutually beneficial relationships with partners. The company's image is low, consumers do not recognize the company's brand
4	$R^{EX}=0.33-0.66$ $R^{IN}=0-0.33$	The company began to implement one-time CSR measures to meet external groups of stakeholders, which are spontaneous. Motivation – the pressure of the environment
5	$R^{EX}=0.33-0.66$ $R^{IN}=0.33-0.66$	Uniform development of corporate social responsibility. The company has a CSR strategy that needs to be refined
6	$R^{EX}=0.33-0.66$ $R^{IN}=0.66-1$	The company focuses more on the internal environment than on the external. The company has a CSR strategy. There is a need to have a separate CSR department. Low staff turnover. High staff productivity. If the company pays more attention to external stakeholders, it will quickly reach a high level of CSR development
7	$R^{EX}=0.66-1$ $R^{IN}=0-0.33$	Uneven development of corporate social responsibility. Low level of development of the internal direction of the enterprise with CSR at a high level of the external direction. This leads to high staff turnover and low staff productivity. The company is recognized by consumers. But due to the tense situation inside, the company will not achieve stable success
8	$R^{EX}=0.66-1$ $R^{IN}=0.33-0.66$	The company focuses more on the external environment than on the internal one. The company has a CSR strategy, aimed at external stakeholders. There is a need to have a separate CSR department. The company has a good image. Participates in philanthropic activities. If the company pays more attention to staff, it will quickly reach a high level of CSR development
9	$R^{EX}=0.66-1$ $R^{IN}=0.66-1$	The company has a developed CSR strategy. Pays equal attention to internal and external stakeholders. Motivation – own considerations. It has a special CSR department and a budget for its implementation. Preventive nature of activity. Rapid response to local concerns. Strong and trusting relationships with partners. Taking into account customer requirements. Attentive attitude to employees and their families

Thus, the CSR development program has been developed that takes into account the goals and activities of a company, recommends measures for different groups of stakeholders, proposes the formation of the project budget and project team, determines the control actions and effectiveness of the development program. The radar method for calculation of the integral indicator and the two-dimensional matrix has been used. The implementation of the proposed measures in the long run will significantly improve the level of CSR development in an enterprise. However, there are risks that may jeopardize the functioning of the entire road transport complex. It's about safety. No branch of the road transport complex will be able to function effectively without safety observance. The next and final section of this study will be devoted to the study of this issue.

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