

Corporate Social Responsibility as a Tool for Cultivating Company's Corporate Culture

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Abstract

Building an effective corporate culture represents one of the paramount challenges for businesses in today's climate of global volatility and heightened expectations regarding corporate social responsibility (CSR). The purpose of this study is to evaluate the impact of systemic CSR implementation on the formation of corporate culture among enterprises in Ukraine's transitional economy, juxtaposed with practices observed in European Union countries. The study draws upon the data derived from 60 companies across Ukraine, France, Germany, Poland, the Czech Republic, and Spain, spanning the years 2021 to 2023. Employing methods of comparative analysis, clustering (the k-means method), and correlation analysis (Pearson coefficients), the data were normalized on a scale of 0-1 to facilitate comparability. A statistically significant positive correlation was identified between the level of CSR development and various characteristics of corporate culture. It was found that French and German companies exhibited the highest indices of CSR (0.85; 0.80) and corporate culture (0.88; 0.84), whereas Ukrainian counterparts remain at the formation stage (0.45; 0.50, respectively). A classification of companies was devised based on the degree of CSR integration, which substantiated the existence of three distinctly differentiated clusters. The scientific novelty of this study lies in its comprehensive international empirical analysis of the relationship between the development of corporate social responsibility and corporate culture in the aftermath of the crisis.

Keywords: Business Ethics, Company's Corporate Culture, Corporate Social Responsibility, Social Initiatives, Sustainable Development.

Introduction

Against the backdrop of current globalization and a volatile socio-economic climate, enterprises are compelled to cultivate an effective corporate culture, which functions not merely as a mechanism for internal cohesion but also as a determining factor in long-term competitiveness. A fundamental component of this endeavor is increasingly recognized as corporate social responsibility (hereinafter referred to as CSR), which, as articulated by author, enhances employee motivation through the implementation of ethical practices and social initiatives (1). A plethora of researchers underscore the significance of Corporate Social Responsibility (CSR) as a pivotal factor influencing employees' value orientations informally, thereby fostering a culture characterized by trust, engagement, and accountability (2, 3). On the other hand, within the international arena, there exists a growing correlation between corporate social initiatives

and the level of organizational identity. In nations with well-established traditions of sustainable development, CSR serves not merely as a mechanism for mitigating external risks but also as a potent catalyst for the internal transformation of corporate norms (4, 5).

Given the scarcity of empirical studies specifically addressing the interplay between CSR and the evolution of corporate culture within the volatile Ukrainian market, it is imperative to undertake a comparative analysis of CSR practices in Ukraine and European Union countries. This endeavor will not only identify national specifics regarding the impact of social responsibility on the cultural environment of enterprises but also elucidate effective behavioral models for the companies committed to long-term sustainable development. The purpose of the present study is to evaluate the impact of CSR implementation on the formation and development of company's corporate culture.

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The research hypothesis posits that the systemic adoption of corporate social responsibility positively impacts the advancement of a company's corporate culture, specifically enhancing internal communication, fostering employee loyalty, cultivating shared values, and promoting staff engagement.

The research objectives of this study encompass conducting a comparative cross-country analysis of CSR implementation and the integration of corporate culture across enterprises in Ukraine and EU countries using normalized indicators, performing cluster analysis through the k-means method to identify typical models of CSR incorporation depending on national and organizational characteristics, determining structural patterns underlying disparities in CSR-culture alignment between transitional and developed economies, and formulating practical recommendations aimed at enhancing the effectiveness of CSR as a mechanism for strengthening corporate culture within Ukrainian enterprises.

Currently, CSR is increasingly viewed as a multifaceted phenomenon that transcends beyond marketing or image enhancement strategies, becoming intricately woven into the fabric of corporate culture management systems. Prior studies emphasize that CSR functions as an internal driver of organizational culture transformation, strengthening employee motivation and aligning workplace values with broader social commitments (1, 2).

Within the European integration framework, CSR is interpreted as a mechanism for modernizing management practices and aligning enterprises with EU norms, complemented by institutional analyses exploring how regulatory conditions shape CSR adoption (6, 7). In a study conducted, CSR is examined through the lens of human resource management, particularly within the insurance sector in Ukraine (8). The author elucidates that a commitment to social responsibility in personnel policies enhances employee loyalty while concurrently mitigating staff turnover.

International research highlights CSR's association with innovation-led development and environmental investment, as well as its role in strengthening long-term organizational value and cultural cohesion (9-11). Furthermore, the researchers elaborate on these principles by

exploring the impact of digitalization, positing that the digital transformation of CSR strategies alters decision-making approaches (12).

Next, the authors advocate for a multidisciplinary analysis in which CSR serves as a mechanism for mitigating tax risks, while the researchers hold that CSR can function as a conduit for retaining and engaging stakeholders within marketing interactions (13, 14). Nevertheless, we contend that the aforementioned works inadequately illuminate the influence of CSR on the value transformation within companies' internal environments. In this light, the authors concentrate on GRI reporting standards but neglect to consider their tangible impact on the development of employee behavioral patterns (15). Conversely, it was formulated a model of sustainable organizational development wherein CSR is integrated into fundamental cultural practices, which is particularly relevant for long-term strategic management (16).

A systematic review delves into CSR's economic implications, yet it falls short of addressing the nuances of cultural transformations within organizations (17). This gap is somewhat mitigated by the research conducted by the researchers, who examine CSR through the lens of the Sustainable Development Goals and institutional theory, highlighting the pivotal role of foundational values in CSR policies execution (18, 19). Additional studies elucidate the interconnections among CSR, innovation, employee burnout, and strategic human resource management, albeit only partially addressing the cultural dimension (20-23). Furthermore, it is of note that was explored culture's impact on tax behavior and environmental responsibility; however, CSR's cultural dimension is not fully addressed (24-26).

It is worth noting the study, where prove that CSR the negative impact of a tax evasion culture on employee behavior and promotes sustainable development of enterprises, although the aspect of industry specificity remains understudied (13). The literature also links corporate security and risk-management systems to the evolution of organizational culture, though their direct connection to CSR remains insufficiently explored (27). Also, it was investigated the importance of employee motivation through the development of ethical standards, but to the role of external social

initiatives of companies in this process (28). The researchers' conclusions logically intersect with the concept of CSR as a means of building an environment of mutual trust and motivation through a responsible organizational culture. It is noteworthy to highlight the study conducted, where demonstrates that CSR mitigates the detrimental effects of a tax evasion culture on employee conduct and fosters the sustainable development of enterprises; however, the dimension of industry specificity remains inadequately explored (13).

Despite an expanding corpus of research, systematic analysis of the mechanisms through which CSR shapes the company's internal value environment remains limited. Besides, there exists a fragmentation of approaches; some studies concentrate on CSR's external effects, while others

emphasize managerial or ethical dimensions, yet a comprehensive perspective on the synergy between CSR and corporate culture is lacking. Certain domains, such as the relationship between CSR and organizational identity within enterprises in post-socialist countries, warrant more profound empirical scrutiny.

Methodology

To realize the objectives of the study and to empirically test the proposed hypothesis, a set of methodological approaches was employed, facilitating an objective analysis of the influence of corporate social responsibility on the evolution of corporate culture within enterprises in a global context. The study consisted of three stages, information about which is presented in Figure 1.

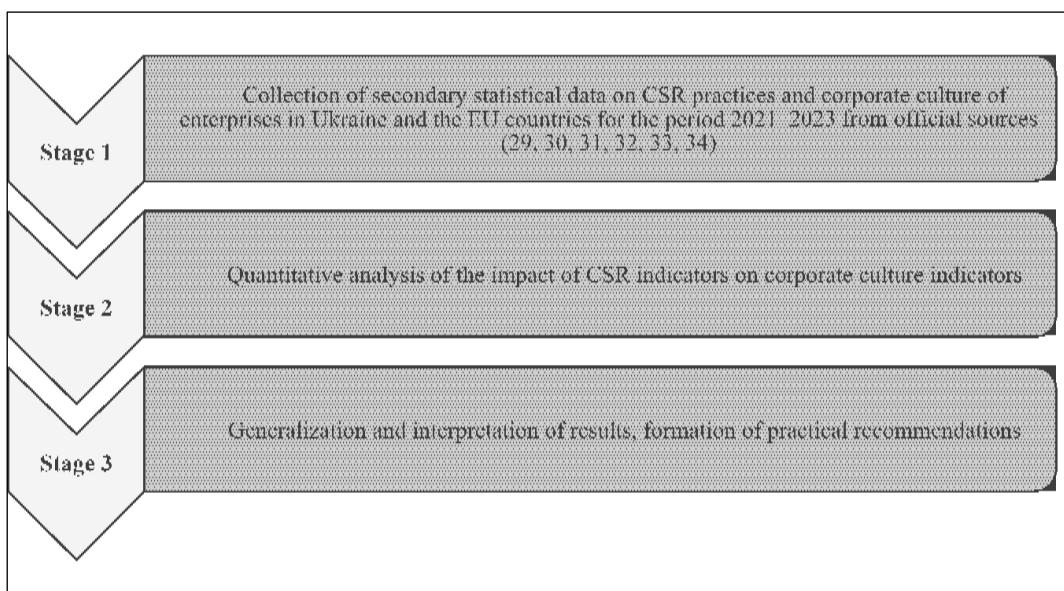


Figure 1: Research Stages

For the study, a sample of 60 enterprises was compiled from a pre-defined general population of medium and large companies that published non-financial reports for the years 2021–2023. This general population encompassed over 350 enterprises from Ukraine, France, Germany, Poland, the Czech Republic, and Spain, from which 60 companies were selected through purposeful selection. The sample size was determined with consideration of the balance between data representativeness and the feasibility of conducting an in-depth comparative analysis, maintaining an acceptable margin of error of up to 5%. The selection adhered to specific criteria: the mandatory availability of systemic CSR programs,

the regular publication of non-financial or ESG reporting, and compliance with the classification of medium or large enterprise based on employee number and operational scale.

Thirty companies were chosen from Ukraine to analyze the specifics of CSR development in a nation characterized by a transition economy and ongoing conflict, while the remaining thirty were sourced from European Union countries, including France, Germany, Poland, the Czech Republic, and Spain. The selection process also ensured industry diversification; the sample comprised enterprises spanning the manufacturing, energy, IT, financial, and retail sectors, thus enabling an assessment of the influence of industry-specific factors on the

evolution of CSR and corporate culture. This sample construction provides a robust framework for the comparative analysis of enterprises across various countries regarding the CSR integration into corporate practices, yielding pertinent empirical results that facilitate the formulation of substantiated conclusions and recommendations. To ensure empirical validation of the hypothesis, the study employed three practical analytical methods, with data processing conducted utilizing Microsoft Office Excel 2021 software:

- the comparative cross-country analysis was conducted using two composite indices (the CSR index and the corporate culture index) each constructed from standardized and methodologically consistent components. The CSR index comprises four elements: (a) the presence of ethical codes, captured as a binary variable; (b) the proportion of social investments expressed as a percentage of annual profit; (c) the average number of ESG initiatives implemented; and (d) the number of internal social projects. These indicators were transformed using min-max normalization and subsequently averaged with equal weighting, ensuring comparability across enterprises of different sizes, sectors, and institutional environments. Similarly, the corporate culture index integrates three normalized measures: (a) employee retention rate; (b) employee engagement, operationalized through participation in internal initiatives; and (c) the implementation of formalized cultural and ethical policies. After normalization, the components were aggregated via arithmetic averaging, providing a unified metric for analysing cross-country differences in organizational culture. All indicators were converted to a uniform 0-1 metric through min-max normalization, enabling direct comparability of heterogeneous CSR and corporate culture components within the composite indices;

- to enhance comparability across heterogeneous indicators, both composite indices were constructed using a unified normalization and aggregation procedure. All quantitative variables were first transformed using min-max scaling, ensuring that differing measurement units (binary variables, percentages, and counts) could be incorporated into a single analytical framework. After normalization, each index was calculated as the arithmetic mean of its components, applying

equal weights to avoid disproportionate influence of any single indicator. This procedure provided methodological consistency across the 60 enterprises and ensured the robustness of cross-country comparisons.

- correlation analysis, which was utilized to ascertain the degree of connection between the CSR practices implementation and developmental outcomes. Pearson coefficients (r) were employed to evaluate the relationship between the CSR advancement level and corporate culture indicators (staff loyalty, engagement, and the number of social initiatives). To validate the method's appropriateness, the absence of multicollinearity was examined: the maximum r among independent variables was 0.65;

- cluster analysis, in which the classification of enterprises was carried out using the k-means method based on two principal characteristics: the CSR index and the corporate culture index. The optimal number of clusters ($k = 3$) was determined through the "elbow" method, which analyzes the reduction of the sums of squares of distances. Each cluster is characterized by typical countries and the average values of the corresponding indices.

The research methodology, encompassing systematic data collection, comparative analysis, correlation studies, and cluster analysis, ensures a high degree of reliability and reproducibility of findings. The selection of 60 enterprises from Ukraine and five EU nations is due to the need to investigate disparities between markets characterized by varying levels of development in CSR practices and corporate culture amidst the crisis challenges of 2021–2023. The employment of a comprehensive set of pragmatic methodologies, in conjunction with established approaches, guarantees an exhaustive analysis and enables the formulation of well-founded conclusions regarding the CSR significance in the evolution of companies' corporate culture.

Results

A comparative analysis of six countries revealed pronounced disparities in CSR implementation and corporate culture evolution. The data on the number of ESG initiatives, internal social projects, as well as employee retention rates were incorporated alongside fundamental metrics (CSR index, corporate culture index, codes of ethics, social investments). France and Germany exhibit

the highest CSR indices (0.85; 0.80) and corporate culture indicators (0.88; 0.84), with nearly comprehensive adherence to ethical codes (approaching 100%) and substantial social investments (up to 5% of profits). Spain, while slightly trailing behind the leaders, still boasts indicators that surpass the average. In Poland and the Czech Republic, CSR indices are recorded at 0.60 and 0.55, respectively, with corporate culture indices at 0.65 and 0.60, a 70% prevalence of

ethical codes, and social investments ranging from 2% to 3% of profit. Ukrainian enterprises, in stark contrast, exhibit considerable shortcomings (CSR – 0.45; culture – 0.50), characterized by diminished employee loyalty (75%) and minimal social investment (1.2%). On average, Ukrainian companies undertake 3 ESG initiatives and 2 internal projects, compared to 8 and 5 in France. Detailed indicators by country are presented in Table 1.

Table 1: Extended Analysis of the Level of CSR Implementation and Corporate Culture Development by Country (Average Values for 2021–2023) (compiled based on data [29, 30, 31, 32, 33])

Country	CSR index (0–1)	Corporate culture Index (0–1)	Codes of ethics (%)	Social investment (% of profit)	ESG initiatives (average)	Internal social projects (average)	Employee retention (%)
Ukraine	0.45	0.50	60%	1.2%	3	2	75%
France	0.85	0.88	100%	5.0%	8	5	92%
Germany	0.80	0.84	95%	4.8%	7	4	91%
Poland	0.60	0.65	70%	2.5%	5	3	82%
Czech Republic	0.55	0.60	68%	2.3%	4	3	80%
Spain	0.75	0.80	92%	4.2%	6	4	88%

The descriptive patterns shown in Table 1 indicate a clear differentiation between Western European and transitional economies. France and Germany consistently occupy the upper range across all CSR and corporate culture indicators, while Poland and the Czech Republic demonstrate mid-level development trajectories. Ukrainian enterprises remain concentrated at the lower end of the index distribution, reflecting both limited institutional support and uneven CSR adoption. These contrasts illustrate structurally embedded disparities rather than isolated numerical deviations presented in the table.

Correlation analysis confirmed the presence of a robust positive relationship between CSR implementation and key characteristics of

corporate culture. Calculations of Pearson coefficients (r) showed a statistically significant direct correlation between the integral level of CSR practices in the company and the level of staff loyalty ($r = 0.68, p < 0.01$). A noteworthy positive relationship was also identified between the level of CSR and employee engagement ($r = 0.64, p < 0.01$). Although slightly weaker, but still significant, is the correlation between the level of CSR and the number of social initiatives in the company ($r = 0.52, p < 0.05$). This means that companies that more actively implement CSR (higher social investments, ESG projects, ethical standards) have more committed and motivated staff. The principal findings of the correlation analysis are summarized in Table 2.

Table 2: Pearson Correlation Coefficients between the Level of CSR Implementation and Corporate Culture Indicators ($n = 60$ enterprises) (compiled based on data [29, 30, 31, 32, 33])

A pair of indicators	Coefficient r	Coefficient of determination R^2	Significance level (p)
CSR and staff loyalty	0.68	0.46	< 0.01
CSR and employee engagement	0.64	0.41	< 0.01
CSR and number of internal social initiatives	0.52	0.27	< 0.05

Having conducted the correlation analysis, it is noteworthy that the sample comprised 60 enterprises, distributed as follows: Ukraine – 30, France – 8, Germany – 8, Poland – 6, Czech Republic – 4, and Spain – 4 companies. To ensure comparability of the data, all indicators were pre-normalized to a scale ranging from 0 to 1. The structure of both indices (CSR and corporate culture) followed an equal-weight aggregation

approach, preventing dominance of any single indicator and reducing sensitivity to outliers. The internal reliability of the indices was verified through inter-item correlation checks prior to conducting Pearson analysis. An examination for multicollinearity among the primary variables (level of CSR, existence of ethical codes, number of ESG initiatives) revealed that the cross-correlation coefficients do not exceed the critical threshold of

0.7 (with a maximum value of $r = 0.65$), indicating the absence of significant multicollinear effects. Therefore, the selected variables are statistically independent, thus rendering the results of the correlation analysis both reliable and valid. It was statistically substantiated that an elevation in the level of CSR correlates with an enhancement in corporate culture indicators.

As summarized in Table 2, higher CSR implementation levels correspond to stronger manifestations of corporate culture across the sample. Enterprises with more advanced CSR programmes consistently demonstrate higher retention, stronger employee engagement, and broader participation in internal social initiatives. These relationships underscore CSR's function as

an internal cultural driver rather than merely a reputational mechanism.

Clustering corporations by CSR and corporate culture indicators utilizing the k-means methodology has enabled us to discern three typical groups. The cluster structure (Table 3) reveals three distinct enterprise groups representing high, medium, and low CSR integration profiles. Countries with mature CSR ecosystems populate the "high" cluster, while transitional and partially reformed economies dominate the "low" cluster. This stratification reflects systemic rather than numerical deviations that are already detailed in the accompanying table.

Table 3: Distribution of Enterprises by Clusters of CSR Integration and Corporate Culture (compiled based on data from (29, 30, 31, 32, 33))

Cluster (integration level)	Number of companies (n)	Average CSR index	Average corporate culture index	Typical countries
High	22	0.82	0.86	France, Germany, Spain
Average	20	0.60	0.65	Poland, Czech Republic
Low	18	0.43	0.50	Ukraine, partly Czech Republic

To visualize the structural patterns inherent in the CSR implementation and the cultivation of corporate culture, a clustering analysis of enterprises was conducted utilizing the k-means methodology. The optimal number of clusters ($k = 3$) was ascertained through the "elbow" method, which is based on examining the reduction in the sums of squares of the distances to the cluster centroids. Figure 2 illustrates the positioning of each of the 60 companies within a two-dimensional space characterized by normalized CSR and corporate culture indicators. Three distinct clusters were identified, corresponding to high, medium, and low levels of CSR integration into corporate culture. Each point on the graph signifies an individual company, categorized by its cluster affiliation: blue representing a high level of CSR integration, green indicating a medium level, and red denoting a low level. This color-coded grouping facilitates the identification of clusters predicated on the intensity of CSR practices' integration into corporate culture.

Analysis of the clusters' composition revealed a distinct correlation between the CSR's integration level and the company's country of origin. Companies from France and Germany are grouped

into a "high" cluster, underscoring their leading status in terms of the volume and the maturity of their corporate culture. Conversely, firms from Poland and the Czech Republic are distributed between the "medium" and "low" clusters, contingent upon the extent of CSR implementation within each individual company. Ukrainian enterprises predominantly reside within the "low" cluster, indicating a systemic deficiency: no Ukrainian company has attained a high level of CSR integration into their culture, and only a handful have approached the average threshold. Thus, the cluster analysis corroborated the existence of structural disparities among countries concerning CSR practices and their role in corporate culture's cultivation.

Based on the comparative, correlation, and cluster analyses conducted, the principal findings of the study were summarized, underscoring CSR's substantial influence on the evolution of corporate culture within enterprises. The developed practical recommendations are oriented towards adapting best international practices to the specifics of the Ukrainian business environment. The major results and suggestions are presented in Figure 3.

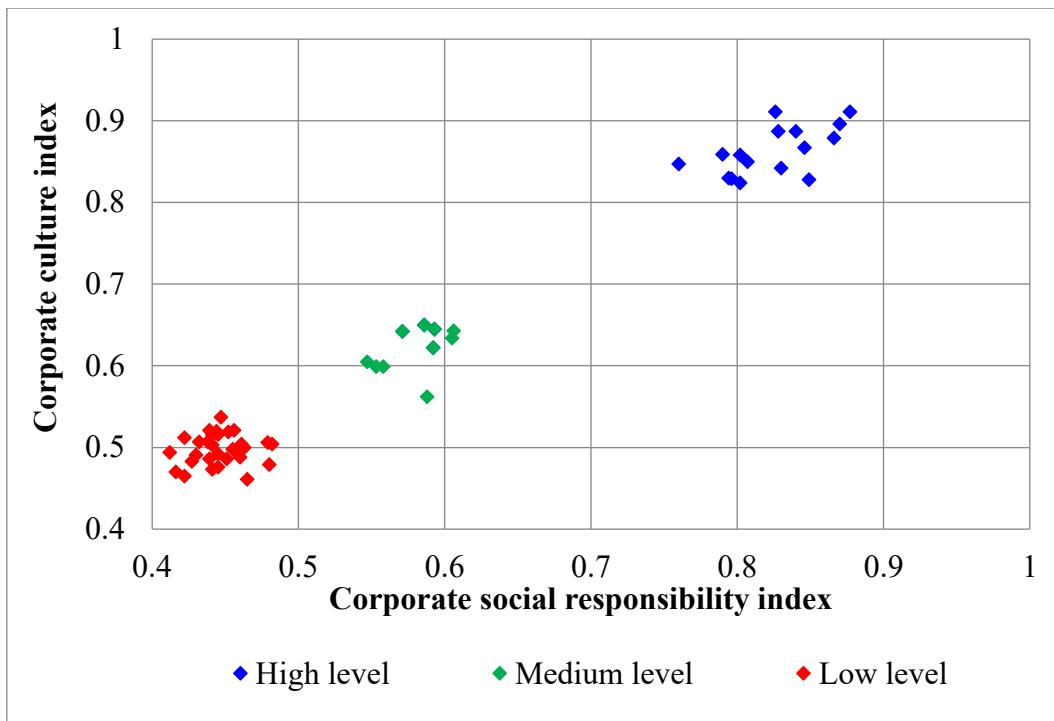


Figure 2: Distribution of Enterprises by Level of CSR Integration and Corporate Culture

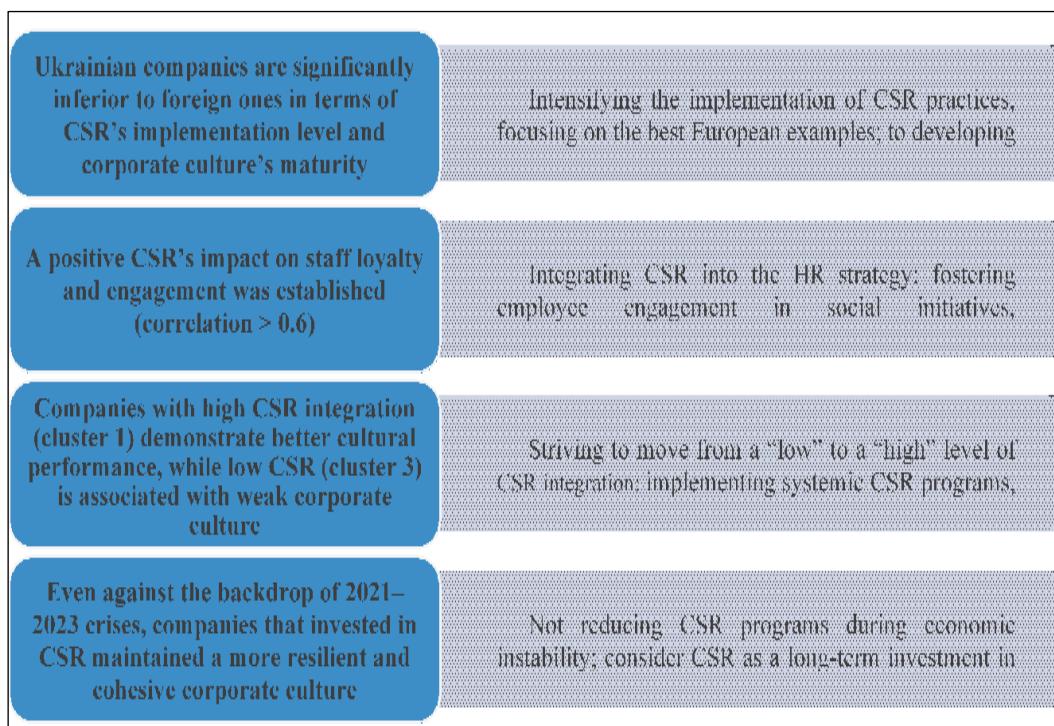


Figure 3: Summary of Results and Recommendations for Ukrainian Companies

Therefore, the empirical findings substantiated the hypothesis regarding CSR's beneficial influence on the corporate culture evolution within enterprises. The identified structural disparities among nations underscore the imperative for amplifying CSR initiatives within Ukrainian companies to fortify

the internal cultural environment. The practical recommendations formulated are aimed at integrating CSR as a cornerstone strategy for the sustainable development of the enterprises in Ukraine.

Discussion

The findings of the study substantiate the hypothesis regarding the CSR's positive impact on the cultivation and evolution of corporate culture within enterprises. It was established that organizations exhibiting a higher level of CSR implementation also possess a more developed corporate culture, as evidenced by higher levels of staff loyalty and engagement. These results align with broader institutional and behavioral theories, which argue that CSR-driven practices reinforce employee identification with organizational goals by institutionalizing shared norms and expectations (4).

A comparative analysis further revealed notable discrepancies among countries. Specifically, the outcomes for France and Germany, where the CSR practices integration is most pronounced, corroborate the conclusions, which indicate that robust standards of corporate culture are intrinsically linked to proactive engagement in social responsibility (5). This pattern aligns with broader institutional theory, which posits that transitional economies face structural barriers such as weak governance mechanisms and volatile socio-economic conditions that hinder the systematic incorporation of CSR into corporate culture (3). This finding reinforces the institutional theory proposition that stable regulatory environments enable more coherent CSR-culture alignment, while transitional settings limit the institutional embedding of socially responsible norms. These lower CSR integration levels in transitional economies can be attributed to several systemic constraints. Foremost among them is the legacy of institutional instability, which results in fragmented regulatory frameworks and inconsistent enforcement of CSR-related standards. Additionally, enterprises in such economies often prioritize short-term survival over long-term social investments due to resource scarcity, geopolitical disruptions, and limited access to capital. Cultural and managerial traditions that historically emphasized compliance rather than proactive social engagement further slow the internalization of CSR principles across organizations.

Correlation analysis substantiated that CSR functions not only as an operational tool but as an institutional mechanism that shapes internal value systems, reinforcing the theoretical view that

socially responsible practices embed normative expectations into organizational culture. This finding aligns with the insights of study, regarding the CSR's strategic impact on corporate value through human capital development (20). Similar results are demonstrated in a study, where underscores the economic benefits of implementing CSR approaches (17).

Furthermore, the identified clusters of enterprises based on their CSR development levels and corporate culture resonate with the findings of the study, where highlighted the pronounced heterogeneity in CSR practices across various company types and regions (9). At the same time, within the context of Ukraine, the findings corroborate UNDP's assumption (2023) regarding the necessity of systematically fortifying corporate social responsibility as a crucial condition for increasing the resilience of the corporate landscape amidst crisis scenarios.

The findings obtained complement the existing scientific corpus, broadening the methodologies proposed, which theoretically elucidated the interplay between ethical practices, social initiatives, and corporate culture enhancement (1, 2). At the same time, these results support the claims made by the authors that the sustainable development of organizations is possible only if CSR is embedded into companies' cultural practices (16).

However, it is worth acknowledging certain limitations inherent to the study. Firstly, relying solely on publicly available corporate reporting from 2021 to 2023 may lead to a substantial underestimation of real indicators in countries with insufficiently developed corporate reporting practices, such as Ukraine. Secondly, the quantitative evaluation of the CSR levels and corporate culture is somewhat subjective, owing to the constraints of standardized indices. Thirdly, given the dynamic geopolitical and economic situation, particularly in Ukraine, the findings possess time limitations.

This study enriches the understanding of CSR's influence on corporate culture development within an international framework. The findings substantiate that CSR serves not merely as a reputational instrument but also as a crucial internal factor in cultivating organizational identity and promoting business sustainability. Drawing upon the gathered data, several

recommendations were formulated for Ukrainian enterprises: to integrate CSR into human resource strategies, to implement ethical codes and social responsibility policies, to engage employees in social initiatives, and to highlight results as an integral component of corporate culture.

Conclusion

The issue concerning the CSR impact on the cultivation of corporate culture within enterprises has become increasingly pertinent in light of escalating global risks and the imperative for sustainable development. The empirical investigation, grounded in an analysis of 60 enterprises across six nations (Ukraine, France, Germany, Poland, the Czech Republic, and Spain), revealed a distinct positive correlation between the extent of CSR implementation and the advancement of fundamental facets of corporate culture. Statistically validated findings confirmed that the elevation of CSR levels correlates with heightened employee loyalty ($r = 0.68$) and engagement ($r = 0.64$), while the coefficients of determination indicate that these cultural characteristics are elucidated by the CSR index to the extent of 46% and 41%, respectively.

The results obtained underscore notable cross-national disparities in the degrees of CSR integration: French and German companies exhibit the most elevated CSR metrics alongside a well-developed corporate culture, whereas Ukrainian enterprises are still in the stage of establishing a comprehensive social responsibility framework. The conducted cluster analysis facilitated the identification of three archetypal models of CSR integration based on country-specific contexts, thereby confirming the existence of systemic patterns in the formation of the cultural environment of business.

The scientific novelty of the study lies in the first comprehensive international comparative analysis, which integrates an index assessment of CSR and corporate culture with quantitative methodologies (Pearson coefficients, k-means clustering) for enterprises in Ukraine and the European Union during the post-crisis period of 2021–2023. This framework enables us to substantiate innovative approaches to transforming the organizational environment through social responsibility as an internal management tool, transcending its conventional role as merely a reputation indicator.

The practical significance of this work lies in the development of recommendations for Ukrainian enterprises concerning: the adoption of ethical codes; the systematic organization of internal social programs; the engagement of personnel in CSR initiatives; and the incorporation of non-financial reporting as a pivotal component in shaping the company's cultural identity. Accordingly, the findings may serve as a valuable resource for heads of Human Resources departments, change management consultants, and can also be instrumental in elaborating public policies aimed at fostering responsible business practices.

Further research should be directed towards a comprehensive industry analysis of the CSR impact on organizational culture, evaluating the long-term efficacy of individual CSR initiatives, such as environmental stewardship, volunteerism, and charitable contributions, while also investigating digital mechanisms for monitoring CSR practices and their correlation with shifts in employee behavior. Additionally, particular emphasis ought to be placed on examining Ukrainian enterprises in the context of their adaptation to the challenges posed by post-war recovery.

Abbreviations

CSR: Corporate social responsibility.

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Author Contributions

Stanislav Ovcharyk: conceptualization, formal analysis, original draft. Natalia Pakhota and Tetiana Semenchuk: methodology, validation. Natalia Pakhota, Yevhenia Osypova: reviewing, editing manuscript. Tetiana Semenchuk and Yevhenia Osypova: data normalization, restructuring.

Conflict of Interests

Authors declare no conflicts of interests.

Declaration of Artificial Intelligence (AI) Assistance

During the preparation of this work the authors do not used AI And AI Assisted Technologies.

Ethics Approval

Not applicable.

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