**DOI: https://doi.org/10.32782/2519-884X-2025-56-2**
**UDC [658+174.4+331.108.26]**

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# ECONOMIC IMPERATIVES OF CSR AND COMPLIANCE CULTURE IN THE BUSINESS PROCESSES OF FIC ON THE BASIS OF SUSTAINABLE DEVELOPMENT

***Abstract.*** *The article considers and improves a comprehensive approach to the implication of economic imperatives of CSR and compliance culture in the business processes of the FIC on the basis of sustainable development. It is substantiated that the new paradigm of business processes in the FIC is combines a two-level model of the implication of CSR in the national economy and affects investment flows. In the context of integration into global capital markets and the aggravation of the ecological and social crisis in Ukraine, the role of CSR as an economic imperative for the development of the FIC is determined by strategic factors of competitiveness and form the long-term value of the business. The drivers of the development of CSR and compliance culture in the business processes of the FIC in the post-war period should be – strengthening the requirements of foreign investors and creditors for ESG indicators, integration into the European economic space, increasing the role of reputational capital of companies and risk management.*

***Keywords:*** *corporate social responsibility, compliance culture, conflict risk, integration, business processes, financial and industrial companies, sustainable development.*

**JEL code classification: J24, J63, L66, M14, M21**

**Statement of the problem.** In the current conditions of globalization and integration of Ukraine into the world economy, corporate social responsibility (CSR) and compliance culture are becoming fundamental components of the effective functioning of financial and industrial companies (FICs). Their importance is increasing due to the simultaneous action of such factors as the growth of investor and consumer demands for business transparency, the formation of regulatory frameworks that strengthen responsibility for compliance with international standards, the integration of sustainable development principles and ESG criteria (Environmental, Social, Governance) into strategic models of company development, the growth of risks (corruption, financial, reputational), which require modern control and internal regulation tools.

From 2021 to 2024, FICs of Ukraine and the world demonstrated significant transformations in the field of CSR and compliance culture. This is due to the impact of military operations on the economy of

Ukraine, which required new approaches to business responsibility and processes related to it with the spread of European directives, in particular the Corporate Sustainability Reporting Directive (CSRD), which from 2023 has changed the requirements for the development of digital technologies in compliance processes, including control automation, risk monitoring and Big Data analytics [18, c. 125].

In addition, the increase in the special role of compliance culture in the functioning of the Financial Supervision Commission is determined by increasing transparency, responsibility and trust in business, which are factors for ensuring sustainable development in the conditions of global competition, uncertainty and a tool for integrating the principles of sustainable development and (CSR) into business processes, creating a new model of interaction of companies with the state and society [7, c. 269].

**Analysis of recent research and publications.** To form the conceptual provisions of CSR and introduce a compliance culture into the business processes of companies, a significant contribution was made by such scientists as: G. Azarenkova, S. Azarenkov, P. Tarabanovsky, O. Golovko and K. Kalinina, who studied international CSR initiatives and their impact on stakeholders' perception of the resulting financial performance indicators [6]; T. Yasinska – developed a methodology for assessing the effectiveness of CSR and provided recommendations on the consequences of its impact on cost savings and additional resource inflows [4]; I. Rudik, Ya. Zadvorny – created a common value between CSR and CSV and argued the potential of CSV as an evolutionary extension of CSR for an integrated socio-economic strategy [5]; L. Chervinska, T. Chervinska, I. Kalina, M. Koval, N. Shulyar, O. Chernyshov – conducted an assessment of Ukrainian business during the war and the acceleration of CSR activity in business processes [4]; G. Myskiv and I. Pasinovych – investigated the concept of sustainable development and CSR in crisis conditions [3].

**Formation of the objectives of the article.** The purpose of the study is to improve the comprehensive approach to the implication of economic imperatives of CSR and compliance culture in business processes of financial and industrial companies on the basis of sustainable development.

**Summary of the main material.** The current stage of development of the world economy is characterized by increased attention to the principles of sustainable development and the formation of a new paradigm of doing business, which combines economic efficiency, social responsibility and environmental safety. These processes acquire a special implication in the activities of financial and industrial companies (FIC), since they have a significant impact on national economies, investment flows and the state of the natural environment.

In the context of integration into global capital markets and the aggravation of the ecological and social crisis, there is an objective need to rethink the role of CSR as an economic imperative for the development of FIC, due to key strategic factors of competitiveness that provide access to investment resources and form the long-term value of the business [8, pp. 85-105]. That is, CSR is defined as the voluntary responsibility of companies to all stakeholders for the consequences of their activities in the social, economic and environmental spheres. According to the definition of the European Commission, CSR is "the responsibility of enterprises for their impact on society" [14, p. 5].

In our opinion, the economic content of CSR embodies the imperative of long-term sustainability of FIC business processes, and their socially responsible activities allow reducing transaction and operating costs, gaining access to new markets and investment resources, forming a positive corporate image and brand, reducing the risks of conflicts with the state, communities and employees, and increasing labor productivity by creating favorable working conditions. CSR ceases to be an optional element of business processes and becomes an economic imperative that directly affects the financial efficiency and value of the company.

An important theoretical basis for understanding CSR in the context of sustainable development is the concept of the "triple bottom line" (TBL), which provides for a three-level integration of the sustainable development of FIC: economic – efficiency of the business model, stable profits, innovations; social – employee welfare, ethical standards; environmental – rational use of resources, reduction of harmful emissions, support of ecosystems [19, p. 54].

The specifics of CSR implementation in the business processes of FIC are due to the combination of industrial and financial functions, that is, firstly, it has a dual nature of influence (industrial enterprises – a significant environmental footprint, resource consumption); financial institutions – determine investment directions, in particular in steel and "green" projects. Secondly, CSR highlights the complexity of the process of managing the multi-sectoral nature of FIC, respectively, the integration of social responsibility requires a single corporate policy covering all divisions. Thirdly, a high level of interaction with stakeholders (employees, shareholders, local communities, investors, government agencies) forms common expectations regarding CSR. Fourthly, the requirement of transparency ensures the financial business processes of FIC with the need to comply with international reporting standards (GRI, SASB, TCFD) and a compliance culture.

The concept of "compliance" in the scientific literature is interpreted as a system of measures aimed at ensuring that the company's activities comply with the requirements of legislation, internal regulations, international standards and ethical norms [10, p. 12; 11, p. 45]. Its conceptual nature has spread to the business sphere of financial institutions, which operate with large-scale resources and have a high level of reputational risks. In modern conditions, compliance is no longer limited to legal control – it covers issues of corporate culture, social responsibility, sustainable development, as well as risk management [14, p. 88].

Compliance and CSR are closely interrelated (Fig. 1).

If CSR is more focused on voluntary initiatives of FIC in the field of so-cial development, then compliance is a formal system of compliance with rules and risk prevention. From the standpoint of a comprehensive approach, they form the foundation of responsible business [6, c. 34].

If it is necessary to form a compliance culture in FIC, one cannot ignore global standards (Table 1), namely: The Rio Declaration on Environment and Development (1992) – laid down the basic principles of environmentally friendly development [20]; The Paris Climate Agreement (2015) – stimulates emission reduction, investments in the "green" economy [15]; The UN Sustain-able Development Goals (SDGs, 2011) – a reference point for business, gov-ernments and civil society [13]; The OECD Guidelines for Multinational En-terprises (2011) – regulate responsible practices for transnational corporations [9].

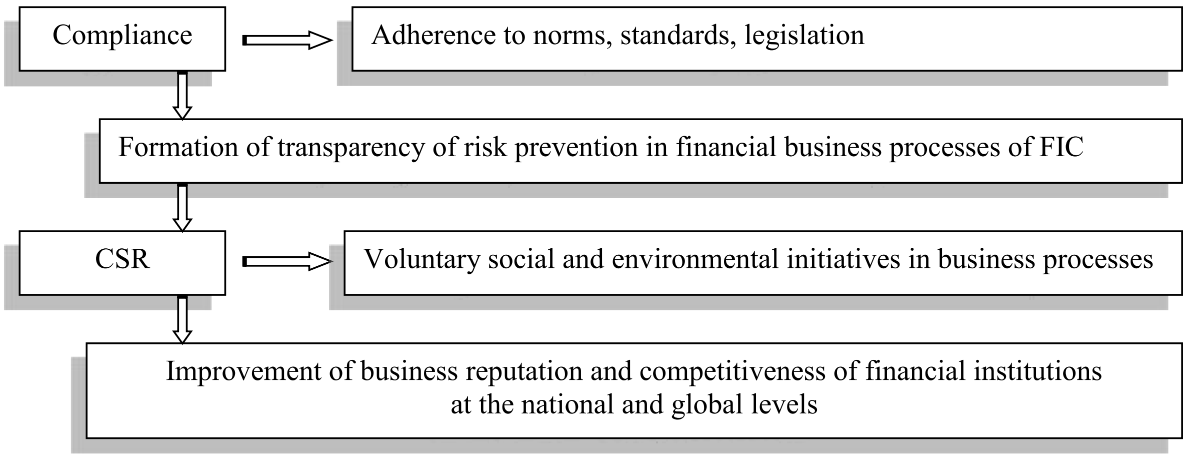


**Figure 1. The relationship between compliance and CSR in the corporate management system of business processes of the FIC**

*Source: developed by the authors*

*Table 1*

**International standards of compliance culture of FIC on the basis of sustainable development**

| Standard / Document | Main content |
|---|---|
| Rio Declaration (1992) | Environmental and social responsibility |
| Paris Agreement (2015) | Reducing emissions, green economy |
| Goals SDGs (2011) | Social justice, ecology, economic development |
| OECD Guidelines (2011) | Responsible business practices for multinationals |

*Source: compiled by the authors based on data [9; 13; 15; 20]*

From the perspective of industry regulators and the sphere of influence on the compliance culture of the Financial Conduct Authority, standards in the banking sector (Basel Committee standards, AML/CFT), industry (ISO 14001, ISO 26000, integrated environmental management systems) and the stock market (requirements for non-financial reporting of issuers) are distinguished, which are presented in Figure 2.

Growing demands from regulators, investors and international partners are contributing to the spread of corporate transparency and responsibility standards, particularly in the context of ESG. The European Corporate Sus-tainability Reporting Directive (CSRD), which entered into force in 2023, strengthens the requirements for non-financial reporting of FICs, including human rights policies, environmental risks and corporate governance practices [11, p. 15].

For Ukrainian FICs integrated into European supply chains and capital markets, these business processes are extremely important from the perspec-tive of developing a compliance culture, which in modern conditions appears as a multifaceted phenomenon that goes beyond formal compliance with legal norms and encompasses values, ethical standards and behavioral practices in organizations by forming not only internal policies and business process pro-cedures, but also ensuring the interaction of FICs with stakeholders through the transparency of decision-making in the corporate ethics system [21, p. 62].

Among other things, it should be noted that FICs, which have historical-ly had a significant impact on the economy of Ukraine, are currently facing a double challenge: on the one hand, the need to ensure economic stability in conditions of military risks, and on the other, the growing expectations of soci-ety and international partners regarding the implementation of the principles of social responsibility [18, p. 128]. That is why there is a need to develop the economic imperatives of CSR and compliance culture, as well as methods for their integration into the system of corporate ethics and understanding the competitiveness of FICs in the medium and long-term perspective of sustaina-ble development management, both in the territory of the state and on the world stage.

In 2021–2024, Ukrainian and global FICs actively integrated CSR prac-tices and compliance culture into corporate strategies. In Ukraine, this process has acquired particular importance due to the military context, increased inter-national control, and the need to increase the trust of foreign partners. More than 70% of global corporations are already generating non-financial reports in accordance with GRI and CSRD standards, which indicate a transition from declarative CSR programs to strategic sustainable development management [17].

In Ukraine, this process is illustrated by the examples of DTEK, Astarta-Kyiv, and MHP, which in 2022–2024 presented sustainable development re-ports that meet European standards (Table 2).

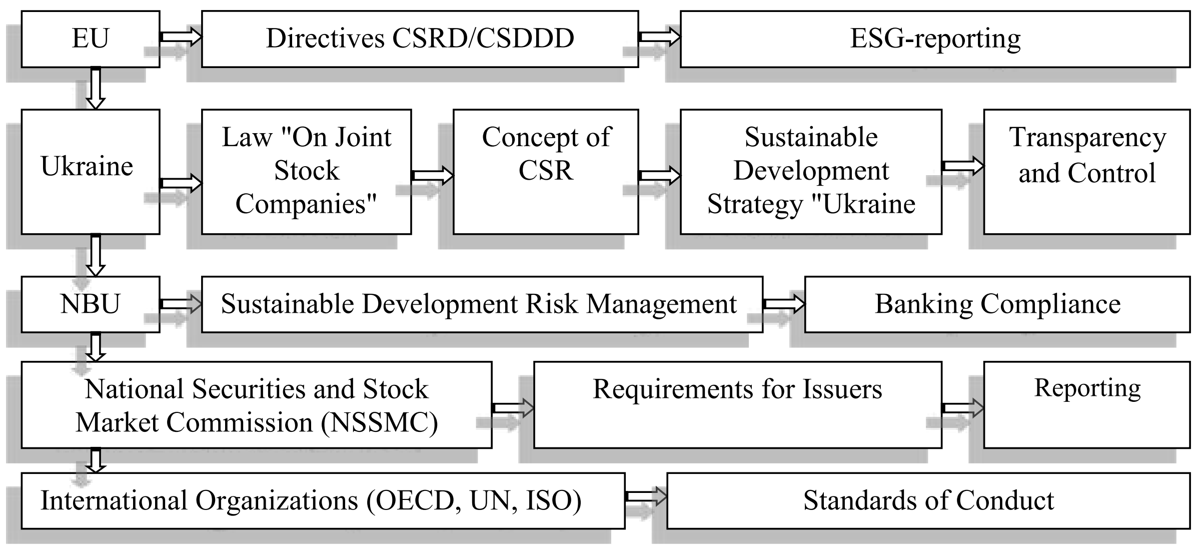


**Figure 2. Industry regulators and spheres of influence on the compliance culture of FIGs**

*Source: developed by the authors based on data [1; 2; 9; 13; 15; 20]*

*Table 2*

**Practice of integrating CSR and compliance culture into corporate strategies of Ukrainian FICs for the period 2021–2024**

| Year | Share of companies presenting non-financial reports on sustainable development, % | Number of compliance units created | Main areas of CSR development programs |
|---|---|---|---|
| 2021 | 18 | 12 | Charity, social support for employees |
| 2022 | 26 | 21 | Humanitarian assistance, energy sustainability |
| 2023 | 38 | 34 | ESG reporting, Green Finance, Management Ethics |
| 2024 | 52 | 47 | Innovation, Renewable Energy, Anti-Corruption Practices |

*Source: built by the authors [10; 12]*

According to the presented data, the integration of CSR and compliance culture into the corporate strategy of FIC of Ukraine, it is necessary to note. CSR development programs are key areas of long-term competitiveness of big business, actively promote the anti-corruption code, allow the creation of in-dependent compliance committees and ensure innovation of control over finan-cial business processes by integrating the ISO 37301:2021 management system into digital technologies. At the same time, in domestic FICs, the compliance approach in business processes is often perceived as a formal requirement for entering European markets, and not as a strategic tool of the economic impera-tive of development.

In our opinion, the drivers of the development of CSR and compliance culture in the business processes of FICs in the post-war period should be: strengthening the requirements of foreign investors and creditors for ESG indi-cators; integration into the European economic space; increasing the role of reputational capital of companies; the spread of digital technologies in the management and monitoring of conflict risks. The main barriers remain: high costs of implementing international standards; insufficient maturity of corpo-rate governance in some companies; lack of qualified personnel in the field of compliance culture; uncertainty of the legal field in the context of the gradual harmonization of Ukrainian legislation with EU directives.

**Conclusions.** Thus, a comprehensive study of the development of eco-nomic imperatives of CSR and compliance culture in the business processes of financial institutions has allowed us to identify stable system-forming factors of development, which in the context of globalization, Ukraine's integration in-to the EU and the growth of international standards of transparency ensure trust from investors, creditors, consumers and society. It is the combination of CSR and compliance culture that forms the basis of the economic stability of financial institutions, since during the period of institutionalization of the pre-war and even martial law, business processes in the capital market became sig-nificantly more active. Domestic companies (DTEK, Astarta, MHP) have moved from separate social programs to integrated ESG strategies and report-ing in accordance with GRI and CSRD. This corresponds to global trends, where more than 70% of financial institutions generate non-financial reports on a regular basis. In the context of sanctions, military risks and high levels of corruption threats, compliance ethics in business ceases to be a formality and has become a tool for minimizing risks, increasing the effectiveness of internal control and long-term planning according to ISO 37301:2021 standards and implementing compliance committees.

The war in Ukraine has changed the vector of CSR programs. The main emphasis in 2022–2023 is on humanitarian aid, energy sustainability, support for employees and local communities. This indicates the adaptability of Ukrainian FICs and the ability to quickly change areas of responsibility de-pending on the challenges. The fact that FICs are at the stage of intensive inte-gration of CSR standards and compliance culture into their business model al-lows them to form not only strategic resources for effective risk management and ethical behavior in the market, but also tools for social legitimization and competitiveness in the global economic space for the full-scale implementation of CSRD, the creation of a single national system of ESG standards, and the transition from formal reporting to reporting on sustainable economic development.

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# ЕКОНОМІЧНІ ІМПЕРАТИВИ CSR ТА КОМПЛАЄНС-КУЛЬТУРИ В БІЗНЕС-ПРОЦЕСАХ ФПК НА ЗАСАДАХ СТАЛОГО РОЗВИТКУ

***Анотація.*** *У статті розглядається та вдосконалюється комплексний підхід до впровадження економічних імперативів CSR та комплаєнс-культури в бізнес-процеси ФПК на засадах сталого розвитку. Обґрунтовано, що нова парадигма бізнес-процесів у ФПК формується на принципах сталого розвитку, поєднує дворівневу модель CSR у національній еконо-міці, впливає на інвестиційні потоки та стан природного середовища. В* *умовах інтеграції у світові ринки капіталу та загострення екологічної та соціальної кризи в Україні роль CSR в розвитку ФПК визначається стра-тегічними факторами конкурентоспроможності та забезпечують цінність бізнесу. Доведено, що CSR є імперативом довгострокової стійкості бізнес-процесів ФПК, а їхня соціально відповідальна діяльність знижує транзак-ційні та операційні витрати, дозволяє отримати доступ до нових ринків та інвестиційних ресурсів, формує позитивний корпоративний імідж та бренд, знижує ризики конфліктів з державою, громадами та працівниками, підвищує продуктивність праці та визначає ефективність та цінність компанії. Визначено взаємозв'язок між комплаєнсом та CSR у системі корпоративного управління бізнес-процесами ФПК. З точки зору галузевих регуляторів, представлено міжнародні стандарти комплаєнс-культури ФПК на основі сталого розвитку. Проаналізовано практичні аспекти інтеграції CSR та комплаєнс-культури в корпоративну стратегію ФПК України довоєнного та воєнного періодів. Визначено, що програми розвитку CSR є ключовими напрямками довгострокової конкурентоспроможності великого бізнесу, активно просувають антикорупційний кодекс, дозволяють створюва-ти незалежні комітети з комплаєнсу та забезпечують інновації контролю за фінансовими бізнес-процесами шляхом інтеграції системи управління ISO 37301:2021 у цифрові технології. Рушійними силами розвитку CSR та комплаєнс-культури в бізнес-процесах ФПК у повоєнний період мають стати – посилення вимог іноземних інвесторів та кредиторів до ESG-показників, інтеграція в європейський економічний простір, підвищення ролі репутаційного капіталу компаній та управління ризиками.*

***Ключові слова:*** *корпоративна соціальна відповідальність, ком-плаєнс-культура, ризик конфліктів, інтеграція, бізнес-процеси, ФПК, ста-лий розвиток.*

Стаття надійшла: 15.08.2025
Стаття прийнята: 19.09.2025
Стаття опублікована: 31.10.2025