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ETHICAL ASPECTS OF CORPORATE SOCIAL RESPONSIBILITY AND THEIR IMPACT ON CORPORATE REPUTATION

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ЕТИЧНІ АСПЕКТИ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ТА ЇХНІЙ ВПЛИВ НА РЕПУТАЦІЮ КОМПАНІЙ

Мета наукової статті полягає у теоретичному обгрунтуванні ролі етичних аспектів корпоративної соціальної відповідальності (КСВ) та у виявленні їхнього впливу на репутацію компаній в сучасному бізнес-середовищі. За результатами дослідження встановлено, що наукова цінність роботи полягає в систематизації теоретичних підходів до трактування КСВ та поглибленні розуміння ролі її етичної складової у формуванні репутації компаній. Автори дійшли висновку, що корпоративна соціальна відповідальність є комплексною, багатовимірною категорією, яка поєднує економічні, соціальні, екологічні та етичні аспекти бізнесу. Аналіз наукових підходів засвідчив відсутність єдиного універсального трактування цієї категорії внаслідок її міждисциплінарного характеру та висхідної ролі у сучасній економіці сталого розвитку. Згідно з результатами дослідження, етичні аспекти корпоративної соціальної відповідальності є ключовими у формуванні відповідальної бізнес-поведінки, оскільки визначають моральні принципи взаємодії компанії зі стейкхолдерами та забезпечують баланс між економічною ефективністю й соціальною відповідальністю. Їх інституціоналізація (через положення кодексу етики, корпоративні політики та ESG-стратегії) забезпечує довгострокову узгодженість бізнес-цілей із суспільними інтересами. Системне узагальнення отриманих результатів засвідчило, що етична складова корпоративної соціальної відповідальності виконує низку функцій у діяльності компаній,

зокрема: формування довіри до бізнесу, зміцнення бренду, регулювання внутрішньоорганізаційної поведінки, зниження репутаційних ризиків, посилення взаємодії зі стейкхолдерами та підвищення загального рівня соціальної відповідальності підприємства. Дослідження доводить, що саме етичні аспекти КСВ мають визначальний вплив на репутацію компаній, яка формується як узагальнене суспільне уявлення про рівень чесності, прозорості та відповідальності бізнесу. Доведено, що етична поведінка сприяє формуванню довіри, а її порушення призводить до репутаційних втрат, зниження лояльності споживачів, бойкотів та погіршення ринкових позицій компаній. При цьому подальші дослідження доцільно спрямувати на поглиблений аналіз впливу етичних стандартів КСВ на фінансові результати компаній.

This article aims to provide a theoretical justification for the role of ethical aspects of corporate social responsibility (CSR) and to identify their impact on the company's reputation in the modern business environment. The results of the study indicate that the scientific value of the work lies in the systematization of theoretical approaches to interpreting CSR and in deepening understanding of the role of its ethical component in shaping corporate reputation. In particular, the authors concluded that corporate social responsibility is a complex, multidimensional category that combines economic, social, environmental, and ethical aspects of business. At the same time, the analysis of scientific approaches revealed the absence of a single universal interpretation of this category due to its interdisciplinary nature and its growing role in the modern economy of sustainable development. According to the study's findings, the ethical aspects of corporate social responsibility are key to the development of responsible business behavior, as they define the moral principles of a company's interactions with stakeholders and regulate the balance between economic efficiency and social responsibility. Their institutionalization (through codes of ethics, corporate policies, and ESG strategies) ensures the long-term alignment of business goals with societal interests. A systematic generalization of the obtained results determined that the ethical component of corporate social responsibility performs multiple functions in company activities, including: building trust in business, strengthening the brand, regulating internal organizational behavior, reducing reputational risks, enhancing stakeholder engagement, and increasing the overall level of corporate social responsibility. The study demonstrates that it is precisely the ethical aspects of CSR that have a decisive impact on corporate reputation, which is formed as a generalized public perception of the honesty level, transparency, and responsibility of a business. It is proven that ethical behavior contributes to building trust, while its violation leads to reputational losses, decreased consumer loyalty, boycotts, and deterioration of companies' market positions. At the same time, further research should be directed toward a more in-depth analysis of the impact of CSR ethical standards on companies' financial performance.

Key words: ethical component; social responsibility; building trust in business; brand strengthening; reputational risks; stakeholder engagement.

Ключові слова: етична складова; соціальна відповідальність; формування довіри до бізнесу; зміцнення бренду; репутаційні ризики; взаємодії зі стейкхолдерами.

PROBLEM STATEMENT

Considering the active integration of countries into a unified and interdependent economic system, and the resulting increase in demands for transparency in the business environment, corporate social responsibility (hereinafter referred to as CSR) is gaining increasing importance as a strategic management tool for companies. Modern legal entities or associations of entrepreneurs (companies) are no longer limited solely to economic objectives. They are increasingly integrating social, environmental, and ethical principles into their activities.

The ethical aspects of social responsibility play a particularly important role in this process, as they build trust among stakeholders, influence long-term competitiveness, and ultimately determine companies' reputational capital.

Accordingly, the relevance of the outlined study is driven by the growing attention of society, investors, and consumers to the ethical behavior of businesses that generate profits from the production of goods, the provision of services, or trade activities. It should be noted that in the era of digitalization and rapid information dissemination, any violations of ethical standards can instantly become public and cause significant damage to a company's reputation.

In particular, the Volkswagen scandal, known as Dieselgate, serves as a striking example. In 2015, it was revealed that the company had installed special software in diesel vehicles to manipulate the actual levels of nitrogen oxide (NOx) emissions during laboratory tests conducted by governmental or accredited environmental agencies. Following the disclosure of this information, the company suffered substantial reputational losses, including a sharp decline in consumer trust and billions in financial losses due to fines and compensation payments.

Meanwhile, adherence to ethical principles in CSR contributes to increased trust, brand strengthening, and a positive corporate image. In this context, the experience of Patagonia is particularly noteworthy. Since 1973, when its founder Yvon Chouinard embedded the idea of minimizing environmental harm into the company's business model, Patagonia has consistently implemented principles of environmental and social responsibility in its operations. Thanks to this ethical stance, Patagonia has built a high level of trust among consumers and has become one of the most prominent examples of a brand for which social responsibility is an integral part of its business model rather than merely a marketing tool.

For companies in Ukrainian, this issue is particularly important in the context of European integration processes, where social responsibility is an essential component of compliance with international business standards.

ACTUAL SCIENTIFIC RESEARCHES AND ISSUES ANALYSIS

The issues of corporate social responsibility of companies are thoroughly addressed in the scientific works of Vasyutkina N., Babich B., Klymenko I. M., Lingur L., and Kamyshnykova E. V.

Vasyutkina N. and Babich B. [1] study corporate social responsibility as a factor in enterprise development within an innovative economy. They analyze how social responsibility influences strategic management and the adaptive support of business development.

Klymenko I. M. [4] focuses on examining the main approaches to interpreting the concept of corporate social responsibility and the trends in the development of CSR in global business practice, as well as on revealing the role of CSR and identifying the factors that determine its impact as a social institution on the socio-economic development of organizations under contemporary conditions.

Lingur L. [7] investigates the role of CSR in shaping enterprise development strategies, particularly its impact on long-term planning, competitiveness, and the sustainability of business structures.

Kamyshnykova E.V. [5] analyzes the influence of CSR on enterprise performance, demonstrating that socially responsible practices contribute to increased efficiency, productivity, creating long-term competitive advantages.

Thus, collectively, these scholars explore the essence and evolution of CSR; its role in the strategic development of enterprises; its impact on economic performance and competitiveness; and its significance for sustainable development and stakeholder interaction.

Concurrently, a comprehensive study of the ethical aspects of corporate social responsibility and their impact on corporate reputation remains insufficiently explored creates a range of scientific and practical challenges. In particular, this leads to the absence of clear approaches to assessing the ethical component of CSR, complicates the integration of ethical principles into enterprise strategic management systems, and limits the possibilities for effective corporate reputation management.

RESEARCH AIM

This article aims provide a theoretical justification of the role of ethical aspects of corporate social responsibility and to identify their impact on the reputation of companies in the modern business environment.

MAIN FINDINGS OF THE RESEARCH

Within the framework of the outlined study, it has been established that the phenomenon of corporate social responsibility (CSR) is characterized by a multifaceted interpretation in scientific literature. In particular, Lingur L. M. [7] defines CSR as a socially formed strategic direction of enterprise development aimed at achieving economic, social, and environmental effects, taking into account the influence of the macroenvironment.

In turn, Vasyutkina N. and Babich [1] consider CSR as a strategic business tool that contributes to building trust among customers and partners, increasing employee loyalty, creating additional competitive advantages, and ensuring the long-term stability of enterprise operations.

Klymenko I. M. [4] interprets CSR as a component of the general system of social interaction, as well as a mechanism for ensuring and regulating social relations established between actors and supported by appropriate instruments to guarantee human rights. In this context, CSR is viewed as an expression of societal culture, the realization of public interests, and a system regulated by social norms and supported by mechanisms of social control and sanctions.

In light of the above approaches, CSR should be regarded as a complex management concept of a legal entity or association of entrepreneurs, within which social, environmental, and ethical principles are voluntarily integrated into the processes of goods production, service provision, or trade activities, as well as into interactions with stakeholders (employees, customers, partners, society, and the state). In essence, this is an approach in which a company assumes responsibility not only for profit but also for its impact on society and the environment.

As noted in [6], CSR implementation practices are characteristic of many international and national companies that integrate it into their business strategies.

In particular, Microsoft implements an approach focused on sustainable development and environmental neutrality, including investments in green technologies and a carbon-negative program.

Google (Alphabet) concentrates on the use of renewable energy sources and the development of innovations that reduce the environmental footprint of digital infrastructure [3].

Unilever applies a comprehensive sustainable development model that involves reducing plastic use, ensuring responsible sourcing of raw materials, and improving social conditions within supply chains. Similarly, IKEA emphasizes eco-friendly product design, the use of renewable materials, and energy efficiency in production processes.

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Table 1. Characteristics of key corporate social responsibility practices

CSR practice	General characteristics of CSR	Examples of implementation of CSR
Fair and transparent business practices	Ensure transparency in financial reporting, fair competition, and absence of corruption and manipulation	Publication of non-financial reports; open tenders; zero-tolerance anti-corruption policies
Care for employees and safe working conditions	Provide decent working conditions, occupational health and safety, staff development, and social guarantees	Employee health insurance; training programs; compliance with occupational safety standards (ISO 45001)
Environmental responsibility	Focus on reducing negative environmental impact, rational use of resources, and emission reduction	Use of renewable energy; waste recycling; reduction of plastic packaging
Participation in social initiatives and community development	Support education, culture, healthcare, and local communities through charity or partnerships	Funding schools and hospitals; student scholarships; support for volunteer projects
Adherence to ethical standards in business conduct	Ensure compliance with moral principles in relations with customers, partners, and society	Non-discrimination policies; honest advertising without manipulation; protection of customer personal data

Source: created by the author based on [1; 4; 8; 10].

Overall, the approach of these companies is based on the strategic integration of CSR into the business model rather than the mere formal implementation of social initiatives. They view responsibility as a tool for long-term competitiveness, risk mitigation, and the formation of a positive reputation in the global market.

Moreover, based on the analysis of the experience of the outlined companies, CSR typically encompasses (see Table 1): fair and transparent business practices; care for employees and safe working conditions; environmental responsibility; participation in social initiatives and community development; and adherence to ethical standards in business conduct.

In view of the above characteristics of key corporate social responsibility (CSR) practices, it is evident that the role of ethical aspects of CSR lies in shaping the moral foundations of a company's activities, which determine its interaction with stakeholders and influence long-term business sustainability.

Indeed, the following key roles of CSR ethical aspects can be identified (see Fig. 1):

(1) building trust in the company;

(2) increasing brand recognition;

(3) regulating internal organizational behavior;

(4) reducing reputational risks;

(5) strengthening stakeholder engagement;

(6) enhancing the overall social responsibility of the business.

Collectively, these roles form the moral framework of corporate activity.

(1) **Building trust in the company**
Specific feature: Ethical business conduct increases the level of trust among customers, employees, investors, and partners, which serves as a foundation for stable business relationships.

(2) **Increasing brand recognition**
Adherence to ethical principles contributes to building a positive corporate brand image and strengthens the company's competitive advantages in the market.

(3) **Regulating internal organizational behavior**
Ethical standards shape corporate culture, influence decision-making, and help prevent corruption, discrimination, and misconduct.

These aspects influence the long-term sustainability of business.

Establishing the moral foundations of corporate activity

These aspects define a company's interaction with its stakeholders.

(4) **Reducing reputational risks; (5) strengthening stakeholder engagement**
Adherence to ethical principles helps avoid scandals, fines, and crisis situations that may negatively affect a company's performance.

(5) **Strengthening stakeholder engagement**
Ethical behavior promotes more effective cooperation with the public, government authorities, and business partners.

(6) **Enhancing corporate social responsibility**
The company becomes more oriented toward societal interests, which contributes to its sustainable development and positive impact on the environment.

Figure 1. The role of ethical aspects of corporate social responsibility in company activities

Source: created by the author based on [1; 5—6].

Table 2. Institutionalization of CSR ethical aspects as a "balancer" between profit and responsibility

Area of CSR institutionalization	Features of embedding CSR ethical aspects in practice	Features of balancing economic and social objectives
Company code of ethics	Establishes rules of fair conduct, prohibition of corruption, discrimination, and customer deception	Limits "quick" profit obtained through unethical actions and builds trust
CSR policies	Define approaches to environmental protection, social responsibility, and stakeholder engagement	Guide business decisions toward long-term sustainability
Employee conduct standards	Regulate behavior toward customers and colleagues and ensure compliance with labor standards	Ensure fair working conditions even when they involve additional costs for the company
Strategic documents (business strategy, ESG strategy)	Integrate environmental and social goals alongside financial indicators	Balance profitability with societal and environmental impact

Source: created by the author based on [1; 4—5; 7].

If a company's economic goals are to generate profit, expand business, and improve efficiency, then responsibility toward society is reflected in honest behavior, safe working conditions, environmental protection, and respect for customers and employees.

Therefore, the ethical aspects of CSR are embedded in internal corporate documents (codes of ethics, CSR policies, employee conduct standards), as well as in the company's strategic documents, and act as a "balancing mechanism" between these two dimensions.

The features of institutionalizing CSR ethical aspects as a "balancer" between profit and responsibility are presented in Table 2.

Hence, while economic objectives are focused on generating profit, business expansion, and improving efficiency, the ethical component of CSR restricts the use of dishonest or harmful practices, such as consumer deception, violations of workers' rights, or neglect of environmental consequences (see Table 3).

The ethical component of corporate social responsibility performs a regulatory function, under which a company can remain profitable while acting responsibly: it makes fair decisions even when they are less advantageous in the short term [4]. This ensures long-term trust, stability, and a positive impact on society.

In reality, it is precisely the ethical aspects of corporate social responsibility that have a significant impact on corporate reputation, which is understood as a generalized perception of a company formed in the minds of customers, partners, employees, investors, and society based on its real activities, behavior, and experience of interaction with it. It should be noted that these aspects shape public perceptions of how honest, reliable, and responsible a particular business is. This occurs for several reasons.

First and foremost, ethical behavior builds trust in a company. If a company adheres to the principles of honesty (absence of deception of consumers and partners, truthfulness in advertising and fulfillment of obligations [6]), transparency (openness of financial and non-financial reporting, clear business rules [6]), and respect for customers and employees (observance of human rights, fair treatment, safe working conditions [6]), a positive perception among stakeholders is formed.

Table 3. Use of the ethical component of CSR to limit unethical business practices

Type of potentially unethical practice	Characteristics in the absence of CSR	Mechanism of influence of the CSR ethical component	Consequences for the company
Consumer misinformation	Use of inaccurate or incomplete information about product characteristics; manipulative marketing communications	Implementation of principles of transparency and reliability in marketing and communication activities	Reduced short-term profitability alongside increased trust and reputational capital
Violation of labor rights	Non-compliance with basic occupational safety standards, low compensation levels, excessive work intensity	Institutionalization of occupational safety standards, fair remuneration, and non-discriminatory HR policies	Increased operational costs with reduced staff turnover and improved organizational stability
Environmental irresponsibility	Ignoring environmental impacts of production activities; cost minimization at the expense of the environment	Implementation of environmental standards, sustainable development principles, and resource-efficient technologies	Higher short-term costs with reduced regulatory risks and improved ESG positioning

Source: created by the author based on [1; 5—7].

Table 4. Impact of ethical and unethical corporate behavior on company reputation

Type of corporate behavior	Example of corporate behavior	Characteristics of corporate behavior	Impact on company reputation
Ethical behavior	A company publicly declares environmental responsibility and fair production and genuinely adheres to these principles across all business processes	Honesty in stakeholder relations; transparency of operations; respect for labor rights; responsible environmental conduct; consistency between declared principles and actual practice	Increased trust from customers and partners; strengthened reputation; higher loyalty; long-term business stability
Unethical behavior	A company declares environmental responsibility and fair production but uses cheap labor with violations of labor rights or conceals actual production conditions	Inconsistency between declarations and actions; information concealment; labor rights violations; use of reputational “green/social washing”; lack of transparency	Loss of stakeholder trust; reputational damage; decline in sales; possible termination of partnerships; increased reputational risks

Source: created by the authors.

Ethical practices can significantly enhance a company's competitiveness. Businesses that adhere to the principles of social responsibility, transparency, and fair treatment of employees consistently maintain a positive market image. As an illustration, Ben & Jerry's Homemade Holdings, Inc., through its premium ice cream, sorbet, and frozen yogurt brand Ben & Jerry's, supports social justice, human rights, climate initiatives, and fair trade. In particular, the company's management publicly supports equality movements (including racial and gender equality), funds community initiatives and campaigns, and invests in programs aimed at reducing CO_2 emissions.

The company follows the Fair Trade initiative, purchasing key ingredients (such as cocoa, sugar, and vanilla [8) from farmers through certified fair trade programs, which ensures stable prices and better working conditions for producers. This, in turn, strengthens consumer trust, as customers increasingly consider not only price and product quality but also how the company conducts its business [8].

Notably, trust is the foundation of reputation, and without it a company loses the loyalty of consumers and partners, which is clearly evidenced by the data in Table 4.

Society always reacts quickly to ethical violations. This is due to the fact that in the digital environment information spreads very rapidly, so cases of fraud, corruption, or violation of workers' rights become public almost instantly. For example, if it becomes known that a company conceals actual working conditions in production or violates employees' labor rights, this information quickly spreads through social media, the mass media, and public organizations.

Accordingly, consumers may begin to boycott the company's products, while partners may reconsider or terminate cooperation.

In particular, the H&M brand has been criticized for working conditions at subcontractor factories and for the "fast fashion" model, which harms the environment. Specifically, from 2022 to 2023, this led to localized boycotts in Germany, the United States, France, the Netherlands, and Sweden, as well as a decline in trust among a segment of consumers.

The Starbucks chain has, over the years, faced boycotts, strikes, and union campaigns primarily related to wages, working schedules, and working conditions of employees in various countries. A particularly notable wave of protests and union activity occurred in the United States in 2025, when workers in 40 cities launched an indefinite strike on the company's highest-sales day-"Red Cup Day" [9]. This led to the temporary closure or reduced operating hours of more than 65 coffee shops, affecting customer service. In 2025, similar boycotts and strikes also took place in Australia, Brazil, Canada, Italy, the Netherlands, Germany, Switzerland, and Turkey [2]. In these countries, Starbucks employees and trade unions organized solidarity actions in support of American baristas. Such events periodically had a negative impact on Starbucks' reputation, as they were widely covered in the media and social networks, shaping public discourse around issues of corporate social responsibility.

Ethics directly influence a company's long-term reputation, as it shapes trust and sustainable relationships with all stakeholders-customers, employees, investors, partners, and society as a whole. If a company consistently adheres to ethical principles, it builds a reputation as a reliable and stable market player. Such a reputation does not emerge instantly but becomes an important competitive advantage over time, as it is difficult to quickly replicate or "purchase" through advertising.

In the long term, this is reflected in: higher customer loyalty and trust in the brand; stronger cooperation with partners; easier access to investors; mitigated reputational risks during crises.

Thus, the ethical aspects of CSR directly affect corporate reputation, as they determine the level of trust, public perception, and the sustainability of a company's market position.

CONCLUSIONS

Based on the results of the outlined study, it has been established that the scientific value of the work lies in the systematization of theoretical approaches to the interpretation of CSR and in deepening the understanding of the role of its ethical component in shaping corporate reputation.

In particular, the authors concluded that corporate social responsibility is a complex, multidimensional category that combines economic, social, environmental, and ethical aspects of business. At the same time, the analysis of scientific approaches revealed the absence of a single universal interpretation of this category due to its interdisciplinary nature and its growing role in the modern economy of sustainable development.

Based on the main provisions of the study, it has been demonstrated that the ethical aspects of corporate social responsibility are key to the formation of responsible business behavior, as they define the moral principles of a company's interaction with stakeholders and regulate the balance between economic efficiency and social responsibility. Their institutionalization (through codes of ethics, corporate policies, and ESG strategies) ensures the long-term alignment of business objectives with societal interests.

A systematic generalization of the obtained results indicates that the ethical component of corporate social responsibility performs a range of functions in company activities, including: building trust in business, strengthening the brand, regulating internal organizational behavior, reducing reputational risks, enhancing stakeholder engagement, and increasing the overall level of corporate social responsibility.

It has been substantiated that it is precisely the ethical aspects of CSR that have a decisive impact on corporate reputation, which is formed as a generalized public perception of a business's level of honesty, transparency, and responsibility. It has been proven that ethical behavior contributes to building trust, while its violation leads to reputational losses, reduced consumer loyalty, boycotts, and deterioration of companies' market positions.

Further research should be directed toward a more in-depth analysis of the impact of CSR ethical standards on companies' financial performance.

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