

# FOREIGN EXPERIENCE IN THE TRANSFORMATION OF NATIONAL MODELS OF CORPORATE SOCIAL RESPONSIBILITY UNDER THE DEVELOPMENT OF RESPONSIBLE BUSINESS CONDUCT AND CORPORATE SUSTAINABILITY STANDARDS

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*The article examines contemporary approaches to the formation and transformation of national models of corporate social responsibility (CSR) under the influence of responsible business conduct, corporate sustainability, sustainability reporting, and due diligence requirements. The study argues that CSR can no longer be interpreted solely as a voluntary set of philanthropic practices, because modern public policy increasingly combines soft incentives with binding disclosure and accountability mechanisms. On the basis of comparative analysis, the paper identifies the principal determinants of cross-country differences in CSR models, including historical path dependence, state capacity, stakeholder engagement, labour-market institutions, and integration into global value chains. A concise typology of the American, European, and Asian models is proposed, while the European model is examined in greater detail through its internal public-policy variants. The findings demonstrate that, despite persistent national differences, CSR models are gradually converging under the pressure of international standards and European regulatory reforms. The European model is shown to be the most institutionally developed and the most relevant for Ukraine in the context of EU integration and post-war recovery.*

**Keywords:** corporate social responsibility, responsible business conduct, national CSR models, public policy, corporate sustainability, sustainability reporting, regulatory environment.

**JEL Classification:** M14, Q56, L21, M41, K32

**Abbreviations:** CSR – corporate social responsibility; CSRD – Corporate Sustainability Reporting Directive; CSDDD – Corporate Sustainability Due Diligence Directive; ESRS – European Sustainability Reporting Standards.

**Introduction.** At the end of the twentieth century and in the early twenty-first century, profound transformations in social policy altered the distribution of responsibility among the state, business, and civil society. These changes did not remove the state from the social sphere; rather, they reconfigured the institutional architecture through which social welfare, environmental protection, and human rights are pursued. In this context, business entities increasingly came to be regarded not only as creators of economic value but also as actors expected to contribute to social cohesion,

environmental safety, and the conditions of sustainable development [1; 2].

The subsequent evolution of societal expectations regarding the role of business stimulated the development of corporate social responsibility as a theoretical and practical construct. Initially interpreted mainly as voluntary corporate participation in addressing social and environmental problems, CSR has gradually been integrated into a broader framework that includes responsible business conduct, corporate sustainability,

sustainability reporting, climate-related disclosure, and due diligence with respect to adverse impacts on people and the environment [1; 3–9].

Under these conditions, the study of national CSR models has acquired renewed scientific relevance. Such models reflect historically rooted institutional arrangements, yet they are also increasingly shaped by transnational standards and supranational regulation. This dual movement – preservation of national specificity combined with gradual convergence – creates the need for an updated comparative analysis [1; 3–9].

**Problem Statement and Literature Review.** The traditional interpretation of CSR as a predominantly voluntary activity of business entities no longer fully captures the current stage of development of this institution. Alongside voluntary social initiatives, contemporary CSR is increasingly influenced by public and supranational instruments related to sustainability disclosure, corporate transparency, human rights and environmental due diligence, and formal accountability requirements [1; 3–9]. Accordingly, public policy in the CSR field should be considered not merely as a set of measures encouraging socially responsible practices, but as a system of institutional, regulatory, and organizational mechanisms aimed at shaping standards of responsible business conduct.

The recent academic literature confirms this shift. Bibliometric and systematic reviews published in 2024–2025 demonstrate a growing intersection between CSR, ESG-oriented research, corporate sustainability, and sustainability reporting [11–14]. At the same time, classical comparative studies remain relevant because they explain how governments structure CSR policies and why different institutional configurations persist across national settings [10]. The unresolved issue, however, lies in the insufficiently systematized understanding of how national CSR models are being transformed under the impact of new international standards and evolving European regulatory reforms [3–9].

**Research Aim.** The aim of the study is to identify and analyse the principal features of the formation and transformation of national models of corporate social responsibility under the development of responsible business conduct and corporate sustainability standards.

**Results and Discussion.** An important stage in the evolution of CSR is the formation of national models through which historically shaped conceptions of the boundaries of corporate responsibility, the role of the state, the nature of stakeholder engagement, and the institutional mechanisms supporting socially responsible business behaviour are codified. At present, CSR development is driven by two interconnected tendencies. The first is the preservation of national diversity rooted in political, socio-economic, cultural, and legal differences. The second is the gradual harmonization of approaches under the influence of international guidelines, sustainability reporting standards, and due diligence regimes [1; 3–9].

Cross-country differences in CSR models are determined not only by current socio-economic policy but also by the historical trajectory of entrepreneurship, the maturity of civil society, labour-market institutions, the structure of financial markets, and the degree of integration into global value chains. For this reason, national models should be interpreted as dynamic institutional configurations rather than as static regional categories [1; 10–14]. A concise comparison of the major national models is presented in Table 1.

The American model is traditionally associated with entrepreneurial autonomy, limited direct state intervention in the social activity of firms, and a pronounced role for corporate philanthropy. Its classical features include foundation-based support for socially useful initiatives, corporate volunteering, educational and community programmes, and strong reputational incentives. At the same time, the contemporary version of this model is no longer reducible to philanthropy: it is increasingly shaped by the demand for transparent disclosure of sustainability-related risks and opportunities, investor scrutiny, and the integration of environmental, social, and governance considerations into corporate strategy [6; 7; 11–14].

The European model is the most institutionally developed. Its distinctive feature is the combination of voluntary corporate initiatives with formal requirements relating to sustainability reporting, human rights, environmental responsibility, and due diligence. The adoption of the CSRD, ESRS, and the CSDDD illustrates the transition from a predominantly voluntary CSR paradigm to a mixed governance model in which public policy plays a constitutive role [3–9]. At the same time, recent reforms show that the European Union is seeking not to abandon this trajectory, but to recalibrate it through simplification measures designed to reduce excessive regulatory burdens while preserving the core architecture of accountability [8; 9].

Within the European model, the classical typology of public policy variants retains analytical value. However, these variants should now be interpreted as historically formed subtypes that increasingly converge under a shared EU regulatory environment. A concise version of this typology is summarized in Table 2 [10].

Partnership-oriented approaches, most typical of the Nordic countries, rely on close coordination between public authorities, firms, and social organizations. The “Business in the Community” model, associated especially with the United Kingdom and Ireland, privileges soft policy instruments and assumes that firms should play an active role in local socio-economic development. The “Sustainable Development and Corporate Citizenship” variant, characteristic of the German-speaking countries and France, places stronger emphasis on regulatory steering and on the corporation as a responsible participant in broader societal development. Finally, the “Agora” model, more typical of Southern Europe, uses public debate and negotiated consensus as central mechanisms of policy formation [10].

**Table 1 – Concise comparison of major national CSR models**

Dimension	United States	European Union	Asia (with Japan as a reference case)
Governance logic	Predominantly market-based and voluntary; strong reliance on corporate philanthropy and investor-driven incentives.	Institutionally embedded and increasingly rule-based; combines voluntary initiatives with mandatory disclosure and due diligence.	More closely linked to long-term corporate relationships, collective norms, and reputational continuity.
Dominant policy instruments	Tax incentives, stock-exchange and investor pressure, voluntary standards, foundation activity, corporate volunteering.	CSRD, ESRS, CSDDD, public strategies, social dialogue, sustainable finance instruments, public-private partnerships.	Corporate governance codes, labour and industrial policy, internal corporate norms, stock-exchange disclosure requirements.
Main CSR focus	Community support, education, health, philanthropy, diversity, and reputational management.	Integration of sustainability into strategy, reporting, climate policy, human rights, and value-chain governance.	Employee welfare, long-term employment relations, corporate harmony, local communities, and growing environmental accountability.
Role of the state	Indirect and framework-setting.	Strong and increasingly constitutive.	Active but often indirect, through developmental and industrial policy.
Stakeholder relations	Primarily managed through disclosure, reputation, and capital-market expectations.	Institutionalized dialogue with trade unions, NGOs, communities, investors, and regulators.	Long-term, trust-based, and culturally mediated relationships.

Source: compiled by the author based on [1; 3–10; 15]

**Table 2 – Main public-policy variants within the European CSR model**

Model	Core feature	Typical countries
Partnership	High coordination among government, business, and civil society; partnership is treated as a strategic instrument for addressing social problems, employment, and local development.	Denmark, Finland, Sweden, Netherlands
Business in the Community	Soft intervention based on incentives encouraging companies to support local communities, entrepreneurship, skills development, and volunteering.	United Kingdom, Ireland
Sustainable Development and Corporate Citizenship	CSR is integrated with the sustainable-development agenda, regulatory steering, and the idea of the corporation as a responsible social actor.	Germany, Austria, Belgium, Luxembourg, France
Agora	Public consultation and societal dialogue are central; policy evolves through negotiation among government, business, and civic actors.	Italy, Spain, Portugal, Greece

Source: adapted and condensed by the author from the typology proposed in [10]

Special attention should be paid to Central and Eastern Europe and to EU candidate countries. In these contexts, CSR has generally developed under stronger external institutional influence, weaker traditions of voluntary self-regulation, and greater dependence on legal harmonization and the practices of large multinational firms. For Ukraine, this means that the national model should no longer be described merely as ‘under formation’. It is more accurately interpreted as a transformational model shaped simultaneously by EU integration, the adaptation of the regulatory environment to European standards, post-war reconstruction needs, and the growing demand for corporate transparency and social resilience [16; 17].

Asian CSR models are shaped by collective cultural orientations, long-term business horizons, reputational continuity, and a stronger integration of social obligations into internal corporate culture. Recent literature on Asia shows that CSR in the region is moving away from a purely philanthropic understanding and toward governance-oriented, strategically embedded forms that increasingly incorporate renewable energy, ethical governance, employee engagement, and disclosure practices [15].

More broadly, the experience of emerging and developing economies suggests that CSR remains highly context-dependent and is often linked to local community development, poverty reduction, and the compensation for institutional weaknesses of the state [1; 15].

Thus, the current stage of CSR development is characterized by the coexistence of two processes: the preservation of national specificity and the gradual convergence of models under the pressure of international standards and supranational regulation. This duality determines the need to update the analytical framework used to classify national CSR models and to assess the role of public policy in disseminating responsible business conduct [1; 3–15].

**Conclusions and Directions for Further Research.**

The foreign experience of national CSR-model formation demonstrates that the architecture of public policy in this field is closely related to socio-economic conditions, cultural traditions, institutional maturity, and historically embedded understandings of the relationship between the state, business, and society. In contemporary conditions, CSR policy is no longer limited to encouraging voluntary

social initiatives; it increasingly incorporates sustainability reporting, transparency requirements, and due diligence procedures [1; 3–9].

The study has shown that differences among national CSR models are determined above all by the role of the state in shaping the institutional environment, the openness of public policy, the intensity of business and civil-society engagement, and the character of stakeholder interaction. At the same time, modern CSR development is marked not only by persistent national specificity, but also by gradual convergence under international standards of responsible business conduct and evolving European sustainability regulation [1; 3–15].

The European model is the most institutionally advanced and the most relevant for Ukraine because it combines

voluntary responsible-business practices with formalized rules of accountability, transparency, and sustainability disclosure. Accordingly, the further development of the Ukrainian model should be linked to EU integration, the alignment of the regulatory environment with EU law, the diffusion of sustainability reporting practices, and the strengthening of business participation in post-war socio-economic recovery [16; 17].

Further research should focus on the comparative transformation of national CSR models under the latest international and European reforms, the development of indicators for assessing the effectiveness of public policy in this field, and the identification of institutional mechanisms suitable for adapting European approaches to Ukrainian conditions.

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**ЗАРУБІЖНИЙ ДОСВІД ТРАНСФОРМАЦІЇ НАЦІОНАЛЬНИХ МОДЕЛЕЙ  
КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ  
В УМОВАХ РОЗВИТКУ СТАНДАРТІВ ВІДПОВІДАЛЬНОЇ  
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*У статті розглядаються сучасні підходи до формування та трансформації національних моделей корпоративної соціальної відповідальності (КСВ) під впливом відповідальної бізнес-поведінки, корпоративної стійкості, звітності про сталий розвиток та вимог належної перевірки. У дослідженні стверджується, що КСВ більше не можна тлумачити виключно як добровільний набір філантропічних практик, оскільки сучасна державна політика все частіше поєднує м'які стимули з обов'язковими механізмами розкриття інформації та підзвітності. На основі порівняльного аналізу у статті визначено основні детермінанти міжкраїнних відмінностей у моделях КСВ, включаючи залежність від історичного шляху, державну спроможність, залучення зацікавлених сторін, інституції ринку праці та інтеграцію в глобальні ланцюги створення вартості. Запропоновано стилу типологію американської, європейської та азійської моделей, тоді як європейська модель детальніше розглядається через її внутрішні варіанти державної політики. Результати дослідження показують, що, незважаючи на постійні національні відмінності, моделі КСВ поступово зближуються під тиском міжнародних стандартів та європейських регуляторних реформ. Показано, що європейська модель є найбільш інституційно розвинутою та найбільш актуальною для України в контексті інтеграції з ЄС та післявоєнного відновлення.*

**Ключові слова:** корпоративна соціальна відповідальність, відповідальна бізнес-поведінка, національні моделі КСВ, державна політика, корпоративна стійкість, звітність про сталий розвиток, регуляторне середовище.

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