

**CORPORATE SOCIAL RESPONSIBILITY OF COMPANIES IN THE CONTEXT OF RUSSIAN MILITARY AGGRESSION IN UKRAINE****Iryna Reshetnikova**,  ORCID: <https://orcid.org/0000-0003-1445-4233>

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**Abstract:** *The war in Ukraine became a test for many foreign companies from the point of view of implementing the principles of corporate social responsibility, which they had previously declared. This especially affected international businesses, including Polish companies, that actively worked on the Russian and Ukrainian markets, whose economic interests for many years related to cooperation with Russian partners and the sale of Russian goods on the market of Ukraine. This article is devoted to the issue of corporate social responsibility of businesses in the context of Russian military aggression in Ukraine. The main objective of the presented paper was to identify and clarify the role of corporate social responsibility and business attitudes towards corporate social responsibility and its impact on decisions on possible cooperation in times of war. In addition, the specific objective was to identify the effects of Russia's aggression against Ukraine on business activities conducted by Polish entrepreneurs, considering their attitudes towards corporate social responsibility principles. This goal was achieved through an analysis of the literature on the subject and in-depth interviews conducted with a sample of 100 Polish entrepreneurs. The results indicated that Polish entrepreneurs felt significant negative consequences of the conflict. After Russia's aggression against Ukraine, most surveyed companies suspended (47,1%) or ended cooperation (43.1%) with Russian partners or exported products to Russia. Contrary to expectations, only some companies (18.4%) cited corporate social responsibility values among the reasons for this decision. It was also shown that there was no relationship between corporate social responsibility involvement and the declared ratings of companies remaining in Russia. In addition, companies reporting to suspend their activities during the conflict are considering a return to earlier cooperation in the future.*

**Keywords:** corporate social responsibility, social responsibility, Russian aggression, War in Ukraine, business reaction

**JEL Classification:** M20, M30, M38, M39

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**Introduction.** The war in Ukraine became a test for many foreign companies from the point of view of implementing the principles of corporate social responsibility (CSR), which they had previously declared. This especially affected international companies that actively worked on the Russian and Ukrainian markets, whose economic interests for many years related to cooperation with Russian partners and the sale of Russian goods on the market of Ukraine. They were faced with a choice: either to leave their activities unchanged and surrender the values of the company that declared them or to withdraw from the Russian market in response to Russian aggression, following the principles of CSR but suffering unforeseen financial losses. Many international campaigns in this aspect chose the «waiting» strategy. According to the monitoring data of the Kyiv Business School, since the beginning of the Russian invasion of Ukraine, the percentage of companies closing operations in the Russian Federation increased sharply until mid-March, then during the last four months, the ratio of those who left or stay has practically not changed. Nevertheless, about 38.2% of companies have already announced their exit from the Russian market, but 39.8% are still present in the country, 16.2% are waiting, and only 5.9% are 177 foreign companies, as of the end of January 2023, completely left the market of the Russian Federation.

The war provoked a crisis in the activities of many international companies related to the Russian market. For this very reason, issues of CSR from the point of view of further implementation of their marketing strategy in the conditions of the war are now becoming relevant and require additional theoretical and analytical research.

**Literature Review.** The analysis of previous research and publications on CSR in recent years has become the object of active study by scientists and specialists in management and marketing. The surge of interest in this topic is caused, particularly by the rapid spread of the theory of social responsibility of business (SRB), ideas of sustainable development and sustainable consumption. Wickert (2021), Carroll (2016), Latapi Agudelo et al. (2019), Czubala et al. (2017), Paliwoda-Matiolanska (2014) devoted their scientific works to the study of the genesis of the concept of CSR. Note that the idea of CSR appeared at the end of the twentieth century and is in constant development; therefore, there is no single approach to its definition. Bukreieva and Denysenko (2022), Asmussen and Fosfuri (2019) investigate CSR aspects of campaigns operating in international markets. Slezak-Gladzik (2013), Baranowska-Prokop (2007). The features of the manifestation and main directions of CSR in the context of crisis phenomena are devoted to the works of Zvarych et al. (2022), Boiko (2022), Kurland et al. (2022), Bezvukh (2016), Chen et al. (2021).

These scientists emphasize that in the conditions of economic and political crises, pandemics and armed conflicts, socio-economic processes become unstable, financial risks increase, and social tension increases, therefore it is extremely important to ensure a balance of the economic interests of business with the interests of society and individual citizens – consumers. These questions are especially acute when it comes to the war, which affected the functioning of a significant number of international corporations around the world. This explains the relevance of this study of CSR of enterprises as a model of implementation of the concept of social responsibility of business (SRB) and a tool of international corporate management in the conditions of the crisis caused by Russian military aggression in Ukraine.

A critical analysis of literary sources shows that the terms «socially responsible business» (CRB) and «corporate social responsibility» (CSR) of enterprises are relatively new but have already acquired special significance in management. Summarizing the definitions of CSR found in works; it can be noted that its most common characteristics are that it should be socially responsible for its employees, consumers, society, the state, and the environment. Zvarych et al. (2022), investigating the process of the emergence and evolution of the theory of SVB, propose the following periodization of stages:

- The first is «formation» (1920-1950), associated with the publication of the book «Social responsibilities of businessmen» by Howard Bowen (1953).
- The second (1970) – the words social responsibility and business ethics are introduced, and special attention is focused on volunteering.
- The third is strengthening the connection of SVB with sustainable development (1980). During this period, M. Friedman's stakeholder theory was developed, and the concept of sustainable development appeared.
- The fourth (1990) – three motives for developing the concept of environmental protection were formed: environmental protection, ecological diversity and stakeholders. The idea of a triangular balance between economic, social and environmental development goals appeared.

• The fifth - was the institutionalization of SBS at the national level and the emergence of international standards. In the 21st century, a new impetus for the development of CSR took place through adopting the ISO 26000:2010 standard, national strategies, state programs on social responsibility and UN directives.

The international standard ISO 26000:2010, Guidance on social responsibility, remains the most authoritative document in this field. It was developed with experts from more than 90 countries and 40 international and regional organizations representing the interests of various stakeholder groups. Already at the beginning of the introduction, it is noted: the goal of social responsibility is to promote sustainable development. Social responsibility itself is interpreted as the organization's responsibility for the impact of its decisions and activities on society and the environment through transparent and ethical behaviour that promotes sustainable development, including the health and well-being of the community; takes into account the expectations of interested parties; complies with the law and is consistent with international norms of conduct; integrated into the activities of the entire organization and applied in its relationships. Based on ISO 26000:2010, national standards and legislative acts on social responsibility were developed, such as «Concept implementation of state policy in the sphere of promoting the development of socially responsible business in Ukraine for the period up to 2030».

Although some scholars equate the concept of socially responsible business with corporate social responsibility, such as Murphy and Schlegelmilch (2013), corporate social responsibility (CSR) is more often seen as a management concept in which companies integrate certain social and environmental objectives into their business operations and interact with their stakeholders. The United Nations Industrial Development Organization (UNIDO) has a well-regarded corporate social responsibility definition: «CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives («Triple-Bottom-Line-Approach»), while at the same time addressing the expectations of shareholders and stakeholders».

Carroll (2016), analyzing the evolution of the definition of CSR, notes that dozens of reports of corporate social responsibility have emerged since the end of the last century and cites as an example a study (Dahlsrud, 2008) in which he analyzed 37 different definitions of CSR, and it was far from all definitions existing at that time. According to Carroll (2016), CSR is typically understood as policies and practices that business people employ to be sure that society or stakeholders other than business owners are considered and protected in their strategies and operations.

Exploring CSR tools and directions, Carroll (2016) proposed a «Pyramid of Corporate Social Responsibility» with four key areas:

1. Economic Responsibility – Invest in the community from a position of being profitable.
2. Legal Responsibility – Obeying all relevant local and international laws.
3. Ethical Responsibility – Avoid causing harm and be just, moral and fair.
4. Philanthropic Responsibility – Giving back to society and improving the community

The pyramid is a geometric structure because it is simple and clear. Economic responsibility is placed at the base of the pyramid, as it is a fundamental requirement in business. Sustainable profitability must be strong to support other societal expectations of firms. At the same time, society sends business messages that it is expected to obey the law and comply with regulations because laws and regulations are society's codification of the basic ground rules by which businesses should operate in a civil society. In addition, the company is expected to adhere to ethical principles. This means that a firm expects and has to do what is right, fair and honest to avoid or minimize harm to all stakeholders with whom it interacts. Philanthropic Responsibility is manifested through charitable assistance, donations to communities, local communities, and financial support of vulnerable social groups. This is the most widespread among businesses and the most tangible direction of social responsibility for consumers, which is why some managers reduce CSR only to Philanthropic Responsibility.

An analysis of successful CSR Case-studies of international companies Clendaniel (2022) shows that job seekers prefer socially responsible companies in today's socially conscious environment, and customers spend money on buying brands whose manufacturers have social priorities. According to experts Seely (2022) and Greenaway (2022), such market trends in the international market environment will persist.

As scientists note, the application of the CSR concept helps to increase financial indicators (Sprinkle and Maines (2010), Stern (2022); improve the image of the enterprise, (Aguilera-Caracuel and Guerrero-Villegas, 2018; Ali et al., 2020; Javed et al., 2020; Lee and Yang, 2022); attract the necessary investors (Ioannou and Serafeim, 2015; Fu and Boehe, 2021) and in general - provides additional competitive advantages (Janoskova

and Palascakova, 2018). According to Wiktor (2013), CSR creates additional value for the campaign in the market, and this view is shared by Buglewicz(2017) and Stern(2022).

Worthy of attention is the thesis about the need to achieve a balance between the social responsibility of business, society and individuals contained in the works by Gazzola et al. (2023), Zvarych et al. (2022), Antonetti et al. (2020), Chin et al. (2013). After all, social responsibility will create additional value for the campaign if it has a favourable business environment and end consumers share it.

Wars provoke geopolitical, economic, and humanitarian crises. Scientific studies by Astrov et al. (2022), Bida and Ruda (2022), Short (2022), Lytvynova et al. (2022), Prohorovs (2022), Khudaykulova et al. (2022), Qaisrani et al. (2023), Gole et al. (2022), Pajuste and Toniolo (2022), Tosun and Eshraghi (2022) are devoted to analysing the possible consequences of the Russian war in Ukraine. They pay attention to large financial losses to international campaigns due to economic sanctions, relocation of enterprises and personnel, disruption of logistics chains, and physical loss of assets.

In complex crises, people's behaviour patterns change (this is noted by Bezvukh (2016), Chlipala and Zbikowska (2022). Reshetnikova (2023), Lindeque et al. (2022) society's expectations and demands for international campaigns from the point of view of their social responsibility. Condemning the aggressor and supporting the affected population becomes a «marker» of their civil position in the armed conflict. Consumers are actively boycotting the brands of international companies that continue their business in Russia, as evidenced by research by the Kantar company. Therefore, the question of deciding to exit the market or suspend operations is acute. Motives that influence its adoption have become the object of research by scientists (Sanak-Kosmowska, 2022; Reshetnikova et al. 2023).

The purpose of the article is to clarify the essence of CSR, its main areas of application, its importance in very difficult situations (crises, aggression), in the aspect of internationalization of the company's activities. The military attack raised society's demands for CSR to a higher level and affected the possibility and priorities of implementing the previously considered levels of the economic-legal-ethical-philanthropic pyramid. Since the first days of the Russian invasion of Ukraine, sanctions have been imposed that have limited the legal ability of international corporations to do business in Russian markets.

**Methodology and research methods.** As we mentioned above, the main goal of the presented article was to identify and clarify the role of CSR and business attitudes towards CSR and its influence on decisions about possible cooperation in a time of war. In addition, the specific goal was to identify the impact of Russia's aggression against Ukraine on business activities carried out by Polish entrepreneurs, considering their attitude to the rules of corporate social responsibility. In other words, we wanted to find out to what extent Polish entrepreneurs feel the consequences of the war and how they view economic cooperation with Russian companies and sales to the Russian market - and whether their declared attitude to CSR can influence this attitude. This goal could be achieved through surveys conducted on a sample of Polish entrepreneurs.

The questions we conducted were intended to help find answers to the following research questions:

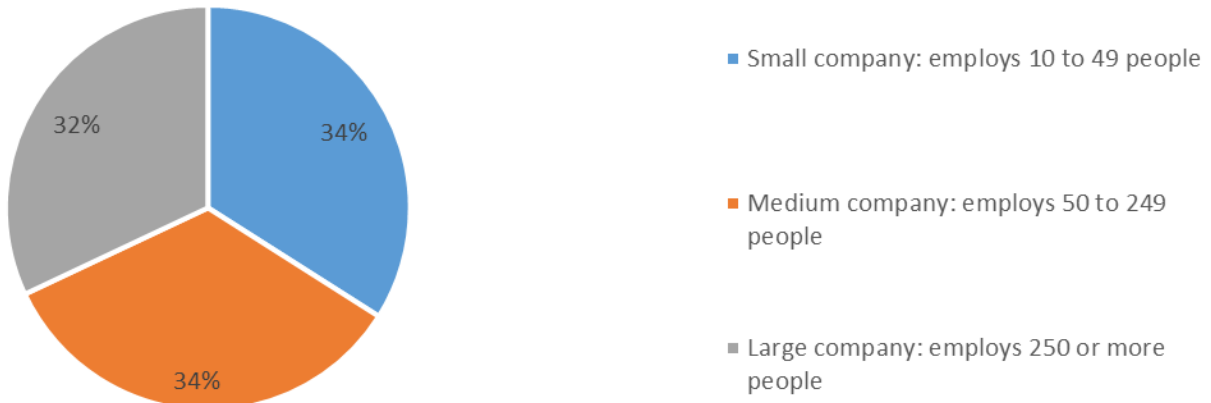
1. To identify the consequences of Russia's aggression against Ukraine for the operation of Polish companies.
2. To examine the relationship between attitudes toward CSR and the evaluation of brands remaining in Russia.
3. To recognize the long-term consequences of the war for economic cooperation with the Russian market and to identify the factors determining them.

The survey was conducted with a survey questionnaire using CATI (Computer Assisted Telephone Interviewing), a computer-assisted telephone survey method. Interviews lasted about 15 minutes and were led by experienced interviewers specialising in research with companies. The research group consisted of 100 respondents working in private-sector companies. The sample was selected by random quota to ensure control of the example by industry, entity size, and status of cooperation with Russian companies or clients before February 2022.

This study used a survey questionnaire, which consisted of 24 questions. The questionnaire was designed to explore the importance of CSR in the development strategy of Polish companies, with a particular focus on the context of the war in Ukraine. To verify the stated research objectives, statistical analyses were carried out using the IBM SPSS Statistics 28 package, with which frequencies, Spearman's rho correlations and chi-square tests for cross-tabulations were calculated. The significance level was taken as  $\alpha = 0.05$ .

**Results.** As mentioned earlier, the study group comprised 100 respondents working in private-sector companies. Information on the surveyed entities is shown in Figures 1 through 6. The survey covered 34% of small companies, 34% of medium-sized companies, and 32% of large companies (Fig.1). Among the surveyed entities, the vast majority (71%) operated in the B2B segment. And three out of ten surveyed companies (29%)

targeted the consumer segment (Fig. 2.). Among the companies surveyed, 30% were in the manufacturing industry, 30% were in the retail sector, 30% were in the service industry, and 10% were in the construction industry (Fig. 3). Most of the surveyed companies (73%) sold their products and services to foreign customers, and two-fifths (41%) declared cooperation with foreign business partners. In addition, among those surveyed, four out of ten entities were exporters, while one in three companies (35%) imported products (Fig.4).



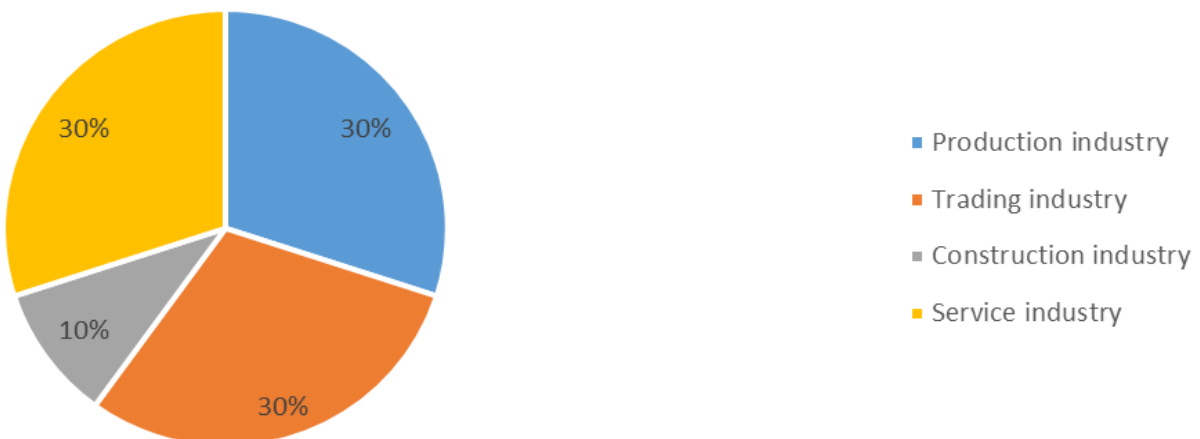
**Figure 1. Frequencies for company size (N = 100)**

Sources: developed by the authors.



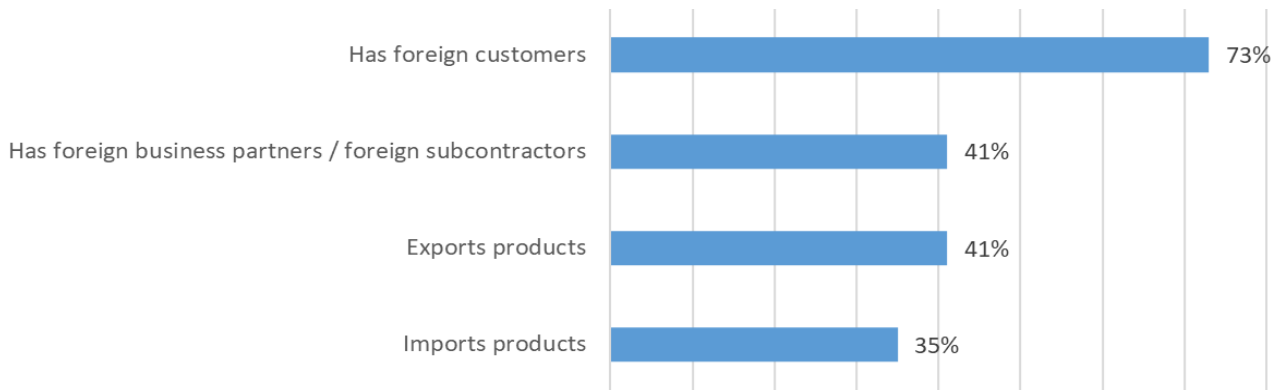
**Figure 2. Frequencies for the company's main business segment (N = 100)**

Sources: developed by the authors.



**Figure 3. Frequencies for the company's main industry of activity (N = 100)**

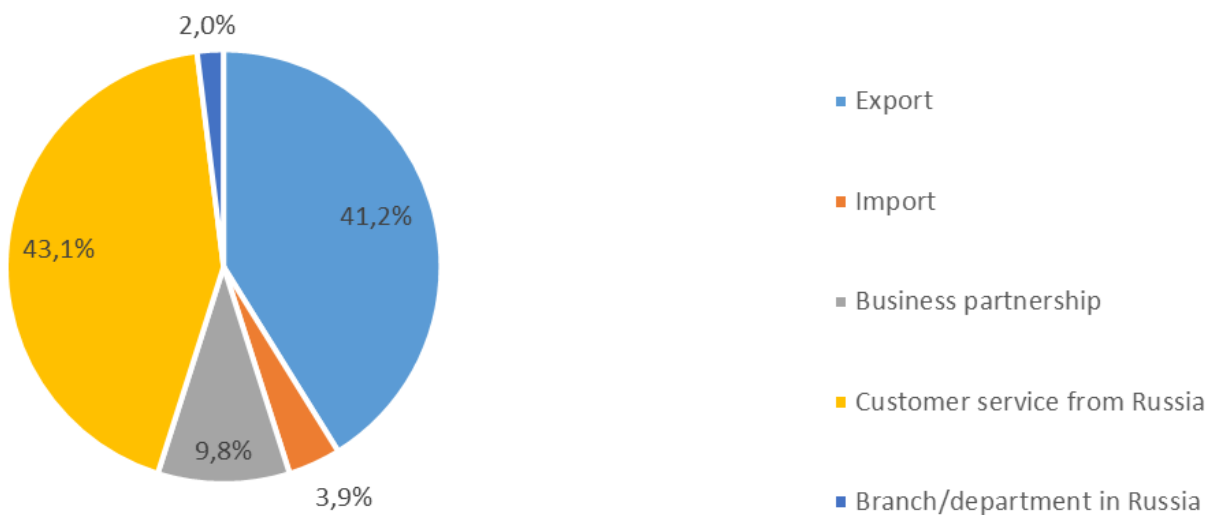
Sources: developed by the authors.



**Figure 4. Frequencies for the scope of activities in the foreign market (N = 100)**

Sources: developed by the authors.

More than half of the companies surveyed worked with Russian companies or customers before February 2022 (51%). Two-fifths of the monitored entities that worked with Russian companies or customers before February 2022 dealt with Russian customers (43.1%) or exporting (41.2%). Details are shown in Figure 5.



**Figure 5. Frequencies for the nature of cooperation of the surveyed entities in the context of business activities with companies or customers from Russia in the group of companies that cooperated with them before February 2022 (n = 51)**

Sources: developed by the authors.

Among the surveyed entities that worked with Russian companies or customers before February 2022, slightly more than half (51%) described the cooperation as long-term, 37.3% as a short-term relationship, 15.7% characterized it as a partnership, and 5.9% as a one-way relationship. Among the surveyed entities, the main motive for entering the Russian market among companies that worked with Russian companies or customers before February 2022 was demand (37.3%) and financial issues (37.3%). Other arguments included business expansion (15.7%), acquisition of technology/goods (5.9%) and the owners' connection to the Russian market (5.9%). Among the surveyed entities that worked with Russian companies or customers before February 2022, the majority ended (43.1%) or suspended (47.1%) cooperation due to Russia's attack on Ukraine.

Consequences of Russia's aggression against Ukraine for the operations of Polish companies. In the first stage of the analysis, we identified the consequences of Russia's aggression against Ukraine for the operations of Polish companies. As we have indicated, most companies surveyed have decided to break off or suspend cooperation with the Russian market. The most frequently cited reasons for changing the nature of collaboration with companies or clients from Russia in the group of companies that cooperated with them before February 2022 were: regulatory and bureaucratic problems that made it difficult to do business in Russia (40.8%), sanctions and possible fines (34.7%), difficulties in establishing and maintaining relationships

with business partners in Russia (28.6%), company activities in line with SCR strategy (18.4%), and problems in managing and coordinating activities remotely (14.3%). Other reasons included changes in the company's business strategy that led to the abandonment of operations in Russia (8.2%), low business profitability in Russia compared to other markets (4.1%), and problems related to intellectual property protection and copyright infringement in Russia (2%). Wanting to know the specific motives driving those referring to CSR strategies, we asked for detailed reasons. The most frequently mentioned reasons for changing the nature of cooperation due to the company's actions taken by the SCR strategy with companies or customers from Russia in the group of companies that cooperated with them before February 2022 were fear of financial losses (66.7%), solidarity with Ukraine (66.7%), caring for the company's image (55.6%), the risk of losing customers in foreign markets as a result of consumer boycotts (55.6%) and the values represented by the company (22.2%). The detailed distribution of responses is shown in Figure 6.



**Figure 6. Frequencies for exact reasons regarding corporate social responsibility for breaking/suspending/reducing cooperation with Russian companies or customers in the group of companies that worked with them before February 2022 (n = 9)\***

*\*Did the company you work for cooperate before February 2022 with companies or clients from Russia? Yes*

*\*Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia? Yes, the cooperation has been terminated/suspended/limited*

*\* What were the main reasons for leaving the Russian market and ending cooperation (services)? Corporate social responsibility*

*\*\*open question divided by category*

*Note: the numbers in the chart do not add up to 100%, as respondents may have given more than one answer*

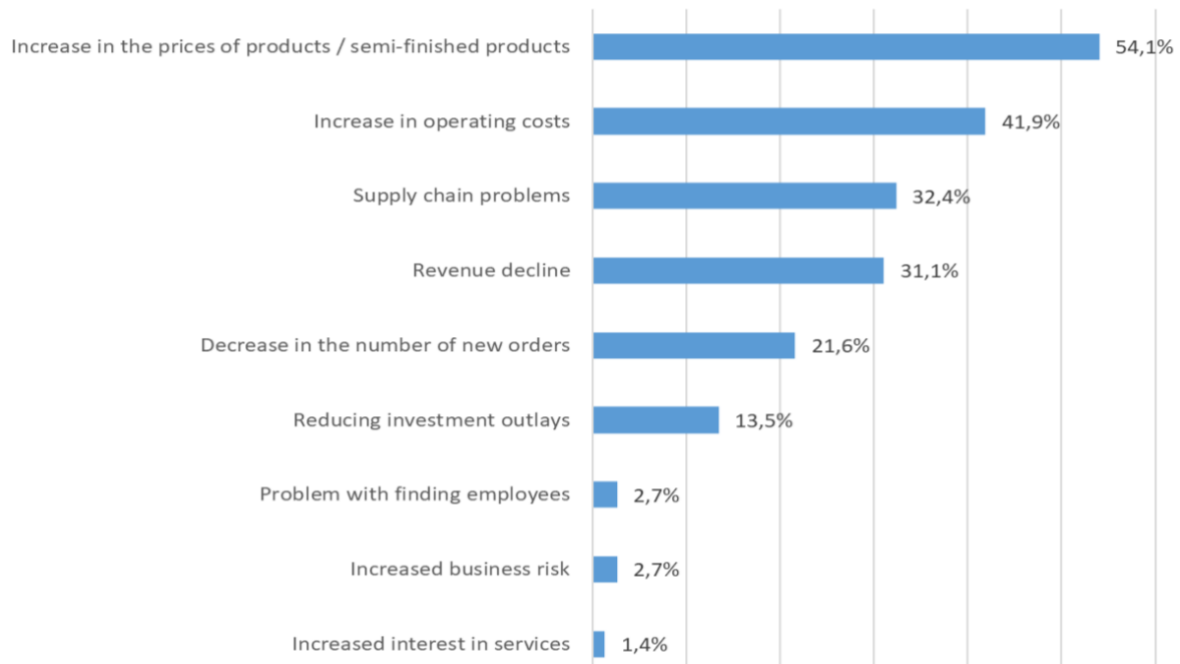
Sources: developed by the authors.

One in three respondents said they did not know (32.7%) whether the company would resume activity in the Russian market after the end of the war and the lifting of international sanctions in the group of companies that have changed the nature of cooperation with companies or customers from Russia. In addition, more than a quarter of respondents believe that the company is unlikely (26.5%) to resume activity in the Russian market in the group of companies that have changed the nature of cooperation with companies or customers from Russia. The most frequently cited reason for the resumption/entry of other companies into the Russian market was financial (79.3%). Demand (10.3%) and business expansion (10.3%) were other reasons. Three-fourths of the companies surveyed (74%) said that the outbreak of war impacted the company's condition (46% - rather yes, and another 28% - definitely yes). Only one in twelve declared that the conflict did not impact the company's operations. The most frequently cited consequences a company feels because Russia attacked Ukraine were an increase in the price of products/semi-products (54.1%), an increase in operating costs (41.9%), a supply chain problem (32.4%), a decrease in revenue (31.1%) and a decrease in new orders (21.6%). Other repercussions cited were a reduction in capital expenditures (13.5%), increased business risk (2.7%), a problem finding employees (2.7%), and an increase in interest in services (1.4%). The detailed distribution of responses is presented in Figure 7.

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Summarizing the above considerations, the vast majority of Polish companies are affected by the consequences of the war, pointing primarily to economic and financial problems. It is also worth noting that most surveyed companies suspended or abandoned cooperation with Russian companies and customers after the aggression in Ukraine. One-third do not know whether they will resume cooperation with this market after the end of the war conflict, and 26% strongly deny it.



**Figure 7. Frequencies for the exact consequences a company feels as a result of Russia's attack on Ukraine (n = 74)**

\* \* Does the company you work for feel the effects of Russia's attack on Ukraine: Probably/Definitely yes?

\*\* open-ended question divided by category

Note: the numbers in the chart do not add up to 100% because respondents could give more than one answer

Sources: developed by the authors.

*The relationships between attitudes toward CSR and the evaluation of brands remaining in Russia.* Most respondents said that corporate social responsibility plays an important role in the company (86%). At the same time, nearly seven out of ten companies surveyed (68%) have a negative view of brands that chose to continue doing business in Russia despite the outbreak of war. In order to test the relationship between attitudes toward CSR and the evaluation of brands remaining in Russia, Spearman's rho correlation analysis was performed. To allow correlation analysis to be performed, those who answered, «I don't know / Hard to say» in the question «How does the company you work for evaluate brands that have decided to remain in Russia?» were excluded (n = 5). A non-parametric correlation was performed due to the ordinal nature of the variables. The results are presented in Table 1.

**Table 1. Correlation between respondents' opinion of how the company views brands that have chosen to stay in Russia and the company's assessment of the importance of corporate social responsibility**

	How important is corporate social responsibility for the company you work for?	
How does the company you work for evaluate brands that have decided to remain in Russia?	rho	-0,11
	p	0,282

Sources: developed by the authors.



A non-significant relationship was noted between respondents' opinions of how the company views brands that have chosen to stay in Russia and their assessment of the importance of corporate social responsibility for the company.

The long-term consequences of the war for economic cooperation with the Russian market. To identify the long-term consequences of the war on economic cooperation with the Russian market and to identify the factors determining them, a series of chi-square analyses were performed for cross-tabulations. For theoretical reasons, those who answered «Other» in the question «Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia?» were excluded ( $n = 2$ ). The analysis showed a non-significant relationship between company size and the decision made due to Russia's attack on Ukraine in the group of companies that worked with Russian companies or customers before February 2022. There was a significant relationship between the company's main business segment and the decision made due to Russia's attack on Ukraine in the group of companies that worked with Russian companies or customers before February 2022. The strength of this relationship was moderate. Additional post hoc tests were performed to determine the exact relationship (the results are shown in the subscripts of Table 10). As a result of this analysis revealed that companies operating in the B2B segment were more likely to suspend cooperation with companies or customers from Russia than to terminate it. Additionally, companies operating in the B2C segment were more likely to end collaboration with companies or customers from Russia than to suspend it. The results are shown in Table 2.

**Table 2. Relationship between the company's main business segment and the decision made as a consequence of Russia's attack on Ukraine in the group of companies that worked with Russian companies or customers before February 2022**

		Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia?						Total	$\chi^2$	p	$V_c$	
		Yes, the cooperation has been terminated.		Yes, the cooperation has been suspended.		Yes, the cooperation has been limited.						
		N	%	N	%	N	%					
In which market segment does the company you work for operate?	B2B	12 <sub>a</sub>	54,5%	21 <sub>b</sub>	87,5%	3 <sub>a, b</sub>	100,0%	36	73,5%	7,55	0,023	0,40
	B2C	10 <sub>a</sub>	45,5%	3 <sub>b</sub>	12,5%	0 <sub>a, b</sub>	0,0%	13	26,5%			
	<b>Total</b>	22	100,0%	24	100,0%	3	100,0%	49	100,0%			

Notes:  $\chi^2$  - a result of the chi-square test; p - the significance of the chi-square test;  $V_c$  (Cramer's V) - the strength of the effect; each letter in the subscript denotes a subset of the categories Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia? Whose column proportions are not significantly different at the 0.05 level.

Sources: developed by the authors.

A significant relationship was observed between opinion on whether a company would resume activity in the Russian market after the end of the war and the lifting of international sanctions in the group of companies that changed the nature of cooperation with Russian companies or customers and the decision made as a consequence of Russia's attack on Ukraine in the group of companies that worked with Russian companies or customers before February 2022. The strength of this relationship was strong. Additional post hoc tests were performed to determine the exact relationship. As a result of this analysis, it turned out that companies that definitely would not rather resume business in the Russian market after the end of the war in Ukraine and the lifting of international sanctions were more likely to end cooperation with Russian companies or customers than to suspend it. On the other hand, in the group of respondents who did not know the answer to whether the company would resume operations on the Russian market after the end of the war in Ukraine and the lifting of international sanctions, companies were more likely to suspend and reduce cooperation with companies or customers from Russia than to terminate it. The results are presented in Table 3.

**Table 3. Relationship between the opinion on whether the company will resume/react to the Russian market after the end of the war and the lifting of international sanctions in the group of companies that broke off/suspended/reduced cooperation with Russian companies or customers and the decision made as a consequence of Russia's attack on Ukraine in the group of companies that worked with Russian companies or customers before February 2022**

		Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia?						Total	$\chi^2$	p	V <sub>c</sub>	
		Yes, the cooperation has been terminated.		Yes, the cooperation has been suspended.		Yes, the cooperation has been limited.						
		N	%	N	%	N	%					
												N
<b>Will the company resume/undertake activity in the Russian market after the end of the war in Ukraine and the lifting of international sanctions?</b>	Definitely not	8 <sub>a</sub>	36,4%	1 <sub>b</sub>	4,2%	0 <sub>a, b</sub>	0,0%	9	18,4%	25,20	0,001	0,51
	Probably not	10 <sub>a</sub>	45,5%	3 <sub>b</sub>	12,5%	0 <sub>a, b</sub>	0,0%	13	26,5%			
	I don't know	1 <sub>a</sub>	4,5%	13 <sub>b</sub>	54,2%	2 <sub>b</sub>	66,7%	16	32,7%			
	Probably yes	3 <sub>a</sub>	13,6%	5 <sub>a</sub>	20,8%	1 <sub>a</sub>	33,3%	9	18,4%			
	Definitely yes	0 <sub>a</sub>	0,0%	2 <sub>a</sub>	8,3%	0 <sub>a</sub>	0,0%	2	4,1%			
<b>Total</b>		22	100,0%	24	100,0%	3	100,0%	49	100,0%			

Notes:  $\chi^2$  - a result of the chi-square test; p - the significance of the chi-square test; V<sub>c</sub> (Cramer's V) - the strength of the effect; each letter in the subscript denotes a subset of the categories Did, as a result of Russia's attack on Ukraine in February 2022, the company you work for decide to change its previous cooperation with contractors or clients from Russia? Whose column proportions are not significantly different at the 0.05 level.

Sources: developed by the authors.

**Conclusions.** The main goal of the presented article was to identify and clarify the role of CSR and business attitudes towards CSR and its influence on decisions about possible cooperation in a time of war. In addition, the specific goal was to identify the impact of Russia's aggression against Ukraine on business activities carried out by Polish entrepreneurs, considering their attitude to the rules of corporate social responsibility. This goal has been achieved through surveys conducted on a sample of Polish entrepreneurs.

The questions we conducted were intended to help find answers to the following research questions:

1. To identify the consequences of Russia's aggression against Ukraine for the operation of Polish companies.
2. To examine the relationship between attitudes toward CSR and the evaluation of brands remaining in Russia.
3. To recognize the long-term consequences of the war for economic cooperation with the Russian market and to identify the factors determining them.

First, the survey results indicate that Polish entrepreneurs feel the negative consequences of Russia's aggression against Ukraine in February 2022, (%). Among the surveyed entities that worked with Russian companies or customers before February 2022, the majority ended (43.1%) or suspended (47.1%) cooperation because Russia attacked Ukraine. Among the reasons for these decisions, only 18.4% said that the need to stop serving Russian customers or working with Russian companies was in line with SCR's strategy. Moreover, only 22% of those surveyed referring to CSR mentioned the values represented by the company. Responses referring to the risk of financial loss, lowering of brand value, and the threat of boycott, as well as solidarity with Ukraine, had a much higher frequency (above 50%).

Second, contrary to our expectations, there was a non-significant correlation between respondents' opinions of how the company views brands that have chosen to stay in Russia and their assessment of the importance of corporate social responsibility. However, it should be noted that for most companies surveyed (86%), CSR is a very high priority. The lack of correlation between a company's declared commitment to CSR and the evaluation of the activities of other companies that have decided to stay in the Russian market raises some

questions. This finding led us to the cautious conclusion that, in many cases, there is still a sizable gap between declared actions and commitments and actual business decisions made in a crisis such as war.

Third, in terms of long-term consequences, the analyses showed that among respondents who did not know the answer to the question of whether the company would resume business in the Russian market after the end of the war in Ukraine and the lifting of international sanctions, companies were more likely to suspend and reduce cooperation with Russian companies or customers than to terminate it. This means that 47.1% of the surveyed companies declaring suspended status may return to collaboration after the war ends. It is worth noting that none of the interviewees detailed the answer regarding its expected outcome.

Certainly, it is important to emphasize the limitations of the research, making it necessary to interpret the results obtained with some caution. First, the surveyed sample amounted to only 100 companies, with relatively little variation. An increase in the research sample and a focus on specific types of business activity could have made the results more detailed. In addition, we also suspect that some of the responses obtained during the interviews were biased, related - in part - to public expectations. Thus, in the case of anonymous surveys - rather than interviews - declarations relating to, among other things, reasons for suspending cooperation and plans for the future could be somewhat different.

It is justified to continue the research devoted to the title issues, including, in particular, the study of the relationship between the declared CSR principles and the actual economic decisions taken in crises, and the outbreak of war certainly is. In the era of increasing focus on corporate social responsibility, and the growing need for ESG (environmental, social, governance) reporting, it seems essential to analyze current activities. A crucial direction for further research may be comparing the values communicated in the areas mentioned above in which companies undertake CSR activities and the actual involvement in helping or making business decisions, the consequences of which may not go hand in hand with increasing revenues.

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**Корпоративна соціальна відповідальність компаній в контексті російської військової агресії в Україні**

Стаття присвячена питанню корпоративної соціальної відповідальності бізнесу в умовах російської військової агресії в Україні. Криза, спровокована війною в Україні вплинула на бізнес міжнародних компаній, чий економічний інтерес були пов'язані із російським ринком. Основною метою проведеного дослідження, результати якого представлені в статті було виявити та з'ясувати роль корпоративної соціальної відповідальності і ставлення до нього бізнесу, а також вплив корпоративної соціальної відповідальності на стратегічні рішення під час війни. Крім того, конкретною метою було виявити вплив агресії Росії проти України на підприємницьку діяльність польських підприємців з огляду на їх ставлення до принципів корпоративної соціальної відповідальності. Цієї мети було досягнуто шляхом аналізу літератури на цю тему, а також інтерв'ю,

проведеного на початку 2023 року з вибіркою із 100 польських підприємців. Результати показали, що польські підприємці відчули значні негативні наслідки конфлікту, і більшість із них припинили (43,1%) або призупинили (47,1%) співпрацю з російським ринком. Всупереч очікуванням, небагато компаній (18,4%) назвали цінності корпоративної соціальної відповідальності серед причин такого рішення. Значно більше (понад 50%) було відповідей щодо ризику фінансових втрат, зниження вартості бренду та ризику бойкоту, а також про солідарність з Україною. Результати досліджень свідчать, що спостерігається незначна кореляція між думками респондентів про те, як компанія дивиться на бренди, які вирішили залишитися в Росії, і їхньою оцінкою важливості корпоративної соціальної відповідальності для компанії. Для більшості опитаних компаній (86%) корпоративна соціальна відповідальність має дуже велике значення. Разом з тим, в багатьох випадках все ще існує значний розрив між заявленими діями та зобов'язаннями та фактичними бізнес-рішеннями, прийнятими під час кризи, спровокованою війною. Крім того, компанії, які заявляють про припинення діяльності на час конфлікту, розглядають можливість повернення до колишньої співпраці в майбутньому.

**Ключові слова:** корпоративна соціальна відповідальність, соціальна відповідальність, російська агресія, війна в Україні, реакція бізнесу.