

ENSURING SOCIAL RESPONSIBILITY OF BUSINESS IN THE FOOD MARKET

Viktoriia Lazebnyk¹

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Abstract. The study examines the modern methods and theoretical underpinnings of assuring corporate social responsibility (CSR) in the food goods industry. In addition to achieving financial stability, modern businesses must also satisfy social expectations that place a growing emphasis on environmental and ethical responsibilities. Companies may improve their competitiveness, foster a good brand, and increase customer trust by using ESG (Environmental, Social, and Governance) practices. This is particularly crucial in light of globalization and the increased emphasis on sustainable development. **The purpose** of the research is the impact of social responsibility on the activities of food industry enterprises, specifically on the accessibility of food products, their economic and social availability, as well as the interconnection between food security and the social initiatives of companies. Particular attention is paid to the role of social responsibility in ensuring the accessibility of products for vulnerable populations. **The research methodology** is based on the analysis of contemporary literature, statistical data regarding the implementation of HACCP standards in the food industry, as well as surveys of experts and company managers. Quantitative and qualitative analysis methods were used to assess the state of the banking system, including surveys, comparative analysis, and the calculation of market concentration indicators and the level of transparency in the operations of enterprises. **The study's objectives** are to determine the most recent developments in the field of corporate social responsibility, evaluate how well food industry businesses are implementing international CSR standards, and create suggestions for raising social responsibility levels, especially when it comes to guaranteeing food security. **The main results** of the research showed that most Ukrainian food

¹ Candidate of Economic Sciences, Associate Professor,
Lecturer at the Department of Marketing and International Trade,
National University of Life and Environmental Sciences of Ukraine, Ukraine

industry enterprises have not yet fully implemented international HACCP standards, indicating the need to intensify their efforts in this area. Most companies do not use transparent reporting mechanisms according to GRI standards, which limits their social effectiveness and interaction with the public. At the same time, companies that actively implement CSR, particularly in the areas of environmental responsibility and support for local communities, demonstrate better financial results and higher competitiveness. **Practical implications.** The recommendations emphasize how crucial it is to include social responsibility into business operations at every stage, from micro to macro. In order to improve their social effectiveness and sustainability over time, food sector firms need to increase their degree of openness, apply new environmental technology, and form collaborations with local communities. **Value of the research.** This study makes a significant contribution to our knowledge of how social responsibility may solve socioeconomic concerns linked to food security and the sustainable growth of society, in addition to fostering corporate development.

1. Introduction

One of the major principles of contemporary management is social responsibility of business (SRB), which is having an ever-increasing impact on how businesses, particularly those in the food sector, plan for their future growth. Concern for sustainable development is on the rise with globalization, posing additional difficulties for businesses already struggling to meet ESG requirements. Specifically, a methodical strategy for applying the principles of social responsibility is necessary in the food business, which is a crucial sector for guaranteeing food security, to guarantee that different demographics have access to high-quality food items.

Businesses in today's market are expected to prioritize both profit and social responsibility, which determines the topic's importance. It is of the utmost importance to adhere to worldwide norms of social responsibility and guarantee the availability of high-quality food items in the midst of a global economic crisis brought on by causes like inflation and conflict. Companies' social participation, environmental sustainability, and transparency are growing in importance as factors influencing customer trust and competitiveness.

What makes this topic unique is that it examines the food industry in Ukraine from every angle. By doing so, we can pinpoint the biggest obstacles to adopting international CSR standards and find solutions to make companies more socially effective despite the current economic climate. Not only that, but we focus on the understudied link between CSR and food security.

Finding out what's happening with CSR in Ukraine's food industry right now, how well they're following international standards, and how they can improve their CSR practices while still guaranteeing food security are all goals of this study.

The study's research objectives are as follows:

1. Examine CSR's theoretical underpinnings and methods.
2. An analysis of the current level of social responsibility initiatives in Ukrainian food sector businesses.
3. Studies examining how social responsibility and access to food are related.
4. In light of current economic difficulties, decide on a course of action to increase corporate social responsibility.

Surveys of food industry managers and experts, comparative analysis, and statistical studies on the application of worldwide HACCP standards form the basis of the study approach, which also makes use of qualitative analytical methodologies. We evaluated the degree of market concentration and the openness of company activities using comparative analytical approaches.

The presentation follows this logic: first, we look at the history and theory of CSR; second, we look at how Ukrainian food industry businesses are doing with CSR, specifically how they are doing with reporting transparency and social initiative participation. First, we take a close look at food accessibility as a measure of food security; second, we outline the most important steps that businesses may take to become more socially responsible.

Because of their importance in guaranteeing both sustainable development and food security, the research provides a comprehensive framework for investigating the corporate social responsibility of businesses in the food sector.

2. Theoretical foundations for ensuring social responsibility of businesses in the food products market

In the present economic environment, businesses need to do more than just become financially stable and more competitive – they also need to build a positive reputation by actively participating in society. The implementation of social duties that go beyond standard business operations is required by this corporate transformation. This concept gave rise to the idea of corporate social responsibility (CSR), which spread during the later half of the 20th century. The term "corporate social responsibility" (CSR) describes a variety of business initiatives that aim to improve the welfare of society and preserve the environment. These initiatives may be economic, social, or environmental in nature.

The evolution of society consciousness and changes in business strategy have coincided with changes in the character of corporate social responsibility across time. Originally, companies adopted principles of social responsibility to protect their brand, minimize negative environmental consequences, and attend to the demands of social groups. Corporate Social Responsibility (CSR) has developed into an essential element of competitive advantage throughout time. Businesses are beginning to realize that adhering to the principles of Corporate Social Responsibility (CSR) may improve investor attraction, develop relationships with corporate partners, and increase consumer loyalty. Customers put a larger importance on socially responsible operations, particularly in view of the growing concern for environmental sustainability and ethical business practices.

Companies can be driven to integrate the notion of Corporate Social Responsibility (CSR) into their operations for various reasons: to meet societal expectations and adhere to contemporary ethical standards; to maintain competitiveness; to tackle environmental concerns; and to promote social progress and improve the welfare of consumers.

Incorporating social responsibility into long-term development plans is increasingly crucial for organizations since it not only boosts economic growth but also assures sustainability and strengthens ties with all stakeholders.

Many conceptual approaches have been put out by researchers in an effort to characterize the complicated and multifaceted issue of corporate social responsibility, which touches on many different aspects of the

interaction between business and society. These strategies are reflected in concepts that differ in content and presentation style, but all aim to ensure that the company's economic interests and its social responsibility to society are balanced.

The concept of "corporate social responsibility" (CSR) is one that is often used in academic studies. This concept suggests that in addition to the interests of owners and shareholders, firms should also consider the interests of a broader range of stakeholders, such as clients, employees, suppliers, partners, and local communities. Business social responsibility encompasses a wide range of areas, including philanthropic, legal, ethical, and financial.

The main concepts of corporate social responsibility:

1. Classical approach. According to the classical approach, the primary responsibility of a business is to maximize profits while adhering to legal regulations. Proponents of this approach, among whom Milton Friedman stands out, argue that the social responsibility of corporations lies in generating profits for shareholders, as they are the primary beneficiaries of the business. Companies should be accountable only for their economic results, leaving social issues to the discretion of the state.

2. Ethical approach. The ethical approach to corporate social responsibility expands companies' obligations beyond profit-making and compliance with laws. He suggests that companies should act out of moral considerations, adhering to ethical standards, even if it may reduce their profits in the short term. Proponents of this approach believe that businesses should be responsible for the impact they have on society and must be accountable for their role in addressing social issues such as inequality, environmental pollution, or declining living standards.

3. Strategic approach. Corporate social responsibility is seen by the strategic approach as a tool for creating sustainable competitive advantages. This idea holds that businesses stand to gain by incorporating social responsibility into their operations. This entails creating enduring bonds with stakeholders, putting eco-friendly technology into practice, contributing to the growth of nearby communities, and enhancing working conditions for staff members. As a result, social responsibility may be used to improve a company's efficiency and reputation in addition to serving societal demands.

4. The charitable methodology. This strategy highlights giving as a crucial component of CSR. Businesses that follow the philanthropic path donate to charity causes, local community development, educational initiatives, and projects that enhance people's quality of life. It is possible for philanthropic endeavors to be optional or integrated into a business plan. Global firms that contribute to employee health and well-being initiatives or finance initiatives to mitigate the effects of climate change are examples of these kinds of businesses.

As a result, the term "corporate social responsibility" is wide and covers a range of topics related to how businesses and society interact. Companies may provide value to society overall as well as to themselves by incorporating ethical, environmental, and social ideals into their operations.

The early 20th century saw a shift in the place of business in society due to developments in the political, social, and economic domains. This shift served as a forerunner to the development of the notion of corporate social responsibility. Large businesses rose to prominence during that period as a result of the fast development of industrialization and urbanization, which concentrated economic power in the hands of a small number of enterprises. Business executives of large corporations started implementing new business practices that considered the needs of other stakeholders in addition to the financial interests of shareholders during this time as they realized how much their operations affected society.

At the beginning of the 20th century, economic conditions changed dramatically due to the development of the industrial economy. Large corporations, such as Standard Oil, Ford Motor Company, and other industrial giants, began to dominate the market, and their activities directly impacted the lives of millions of people. During that period, companies prioritized increasing their profits above considering the effects their actions had on the environment and society. But at the same time, this strategy came under fire, and the public started to expect companies to take more accountability for the social effects of their operations.

Industrialist Henry Ford of the United States was among the first to champion the idea of corporate social responsibility. He incorporated social responsibility ideas into his business, greatly raising the pay of his employees and cutting the workweek down to 40 hours, which at the time was a groundbreaking move. Such moves were driven by the goal

to improve working conditions as well as to provide their workers more spending power, which in turn increased the demand for the company's goods. Ford therefore provided evidence that social responsibility may have positive effects on society and the economy.

Business is now seen as a social institution that cares about the living circumstances of its workers, the environment it affects, and the general well-being of society, in addition to being an economic organization that makes profits. Regulations that outlined an organization's responsibilities to shareholders as well as to a wider public, including as the government, workers, and local communities, gradually came into existence.

Specifically, during the Great Depression in the 1930s, governments throughout the world started enacting laws meant to control business operations with regard to social responsibility. The United States' adoption of the "New Deal" during Franklin Roosevelt's administration, which included the establishment of collective bargaining rights that safeguarded workers' rights, social program development, and labor market regulation, is one example of this.

Following World War II, as the economy recovered and government regulations tightened, the idea of corporate social responsibility evolved. During this time, social programs with the goals of defending workers' rights, improving working conditions, and assisting local communities started to take shape, especially in the USA and Western Europe. Ideas of social responsibility have developed as a result of business being seen as one of the major actors in society's growth and recovery.

Large company executives are starting to understand that a successful business plan may include social responsibility. Companies who upheld social responsibility norms were able to keep the support of their customers and staff as well as steer clear of problems with public authorities and government regulators. This is especially crucial now as society is putting more and more pressure on businesses to behave more responsibly and transparently.

Thus, the place of business in society underwent a significant shift at the start of the 20th century. Businesses that practice social responsibility not only increase their economic efficiency but also have a beneficial influence on the growth of society at large. This perception has started to emerge as an essential component of successful company.

Many scholars have actively investigated corporate social responsibility and have greatly helped to shape this concept. Among the pioneers in expressing the ideas of corporate social responsibility was Howard Bowen [1]. In his 1953 book *Social Responsibilities of the Businessman*, he underlined in particular how businesses should make choices considering society's interests rather than just maximizing shareholder profits. This study is seen as one of the earliest initiatives to arrange the concepts of corporate social responsibility and their application into company operations.

Milton Friedman [2], who in his 1970 paper "The Social Responsibility of Business is to Increase its Profits" stated that the sole obligation of business is to maximize profits within the confines of the law, presented another view on social duty. Friedman underlined that rather than enterprises, which should only be restricted to essentially economic responsibilities, social concerns should be handled by the government and public institutions.

Archie B. Carroll's [3] four-level model of corporate social responsibility made a major contribution to the evolution of the idea. In his work "A Three-Dimensional Conceptual Model of Corporate Performance" (1979), Carroll established four main degrees of corporate responsibility: economic, legal, ethical, and philanthropic. Popular in current research, this approach helps to fully examine corporate social responsibility.

Michael Porter and Mark Kramer [4] initially developed the concept of creating shared value at the beginning of the twenty-century. (value shared). In the article "The Link Between Competitive Advantage and Corporate Social Responsibility" (2006), they argued that including social responsibility into corporate strategy may help companies develop a competitive advantage. They underscored how investments in social programs may benefit companies and society alike.

Modern ideas of corporate social responsibility are much influenced by Edward Freeman's [5] stakeholder theory. In his 1984 book "Strategic Management: A Stakeholder Approach," he proposed a theory that companies should consider the needs of various stakeholders – including workers, consumers, suppliers, and local communities – in addition to their own. This ideology has guided the evolution of modern notions of social responsibility and corporate governance.

Therefore, the concept of corporate social responsibility changes along with public expectations about the role of business in tackling social,

economic, and environmental problems. Researchers in this subject include Bowen, Friedman, Carroll, Porter, Kramer and Freeman have set the stage for further study in this area, therefore allowing the inclusion of social responsibility into corporate strategic management.

Developed by Vartik S. and Kochner F. [6], the corporate social responsibility (CSR) model has grown to be a major conceptual basis for comprehending corporate social responsibility. Their approach was based on a comprehensive understanding that business not only performs economic functions but also bears responsibility for its social and environmental impacts. Vartik and Kochner proposed a model that took into account various levels of a company's responsibility to society and demonstrated how these obligations could be integrated into business strategy.

In the next stage, this model was significantly refined by researcher Donna Wood, who expanded its elements and structure, viewing social responsibility as a multi-level process. Wood presented each element of the CSR model as a process consisting of three key components:

1. The principles of construction are the foundational ideas and moral values that must be taken into account when developing corporate policy regarding social responsibility. They include ethical standards and universal values that should govern the company's interactions with its stakeholders, including employees, customers, shareholders, and local communities.

2. Ways of implementation are practical methods that a company uses to integrate the principles of social responsibility. This may include philanthropic initiatives, the implementation of environmentally friendly technologies, the creation of better working conditions for employees, as well as corporate governance policies that ensure transparency and accountability to society.

3. The results of functioning are the specific outcomes that a company achieves in the process of implementing socially responsible policies. This can be both an economic benefit and an improvement in the social and environmental performance indicators of the company, including enhanced reputation, increased loyalty from customers and employees, and reduced risks of conflicts with society or regulatory authorities.

The Wood D. [7] model demonstrates that corporate social responsibility is not a static element of a company's operations, but rather a continuous

process that requires a comprehensive approach and integration into all areas of business.

Further improvement of this model was proposed by O.P. Makarova [8], who expanded it by dividing social responsibility into three key levels: individual, organizational, and institutional. **This approach allowed for a deeper examination of how social responsibility is implemented at various levels of business operations.**

According to the individual level, workers and managers answer for their own responsibilities within the company. This means behaving and making choices in line with moral values, performing professional obligations considering social consequences, and actively supporting corporate social projects. This approach puts great weight on the need of every employee to contribute in a different way ensuring corporate social responsibility.

The organizational level covers all of the obligations of the company. At this level the company develops and implements corporate social responsibility policies, establishes internal moral standards, generates social and environmental projects, and manages adherence to them. Furthermore included at the organizational level is collaboration with other companies, partners, and stakeholders in order to achieve common social goals.

The institutional level of the firm implies its responsibility to society at large. At this time the company interacts with various institutions like the government, non-governmental groups, and international norms. This might involve helping public projects, supporting legislative efforts, guaranteeing adherence to global ethical standards and norms, and so forth.

Emphasizing the need of include socially responsible actions at all levels, from the individual to the institutional, the model suggested by O.P. Makarova enables a methodical study of social responsibility at many degrees of economic activity. This helps to improve the competitiveness of the company and its reputation in society at the same time as more efficient handling of social and environmental hazards.

Refer to the definitions set in the papers of multinational corporations that significantly control social and environmental standards if one wants a closer examination of the core of corporate social responsibility. Among such groups, it is worth stressing the UN Commission, the International Labour Organization (ILO), the European Environment Agency, the World Business Council for Sustainable Development (WBCSD), the

International Business Leaders Forum, and others. These companies provide suggestions for the worldwide application of corporate social responsibility (CSR) and help to create consistent norms for it in company operations.

In a generalized form, the definitions of the category "corporate social responsibility" proposed by international organizations are presented in Table 1, which may include such key parameters as ethical responsibility, environmental responsibility, adherence to human rights, labor standards, and sustainable development. The table helps to systematize various approaches to social responsibility and to show their interconnection in the context of global economic and social challenges.

In summarizing various definitions of social responsibility, it can be noted that they share a common foundation – the recognition that businesses bear responsibility to society for their economic, social, and environmental impacts. However, different organizations focus on different aspects of CSR. Thus, the UN Commission emphasizes human rights and ethical business conduct, while the ILO focuses on labor standards, and the European Environment Agency concentrates on environmental responsibility. At the same time, the WBCSD focuses on integrating sustainable development into business strategies, while the International Business Leaders Forum emphasizes the importance of ethics in corporate culture.

Such definitions emphasize that corporate social responsibility is a multifaceted phenomenon that encompasses various aspects of business activities and contributes to sustainable development not only at the company level but also on a societal scale. The extensive discussion of the essence, subjects, and levels of corporate social responsibility that took place during the second half of the 20th century became an important prerequisite for the formation of contemporary approaches to this concept. This period was marked by a deep analysis of the role of business in society and its impact on the social, environmental, and economic aspects of life. Discussions about what responsibilities businesses should have towards society have contributed to the development of numerous theories and models that examine various aspects of corporate social responsibility (CSR). As a result of this process, a comprehensive palette of concepts has formed, encompassing various dimensions of business responsibility. One of the most well-known and influential models is the trisphere model proposed by Carroll A. and Schwartz M. (Figure 1).

**Definitions of corporate social responsibility
by international organizations**

Institution	Definition
UN Commission	Responsibility of businesses for their impact on society.
Ukrainian Network of the Global Compact of the UN in Ukraine	Its a concept in which organizations take into account the interests of society, assuming responsibility for the impact of their activities on clients, suppliers, workers, shareholders, and other stakeholders in the public sphere.
International Labour Organization	A voluntary initiative of the business community that pertains to activities that go beyond mere compliance with the letter of the law.
Green Book of the EU	this is a concept in which companies voluntarily integrate social and environmental aspects into their daily commercial activities and relationships with a wide range of stakeholders on a voluntary basis.
European Environment Agency	Set of obligations to workers, their families, local communities, and society as a whole, which the private sector undertakes to achieve sustainable economic development and harmonize the interests of business with the priorities of social development.
International standard ISO 26000 "Guidance on Social Responsibility"	The organization's responsibility for the impact of its decisions and activities on society and the environment, which is realized through transparent and ethical behavior, aligns with sustainable development and the well-being of society, takes into account the expectations of stakeholders, is widespread throughout the organization, and does not contradict relevant legislation and international norms of conduct.
World Council of Companies for Sustainable Development	The commitment of businesses to promote sustainable economic development by working with workers, their families, the local community, and society as a whole to improve their quality of life.
International Forum of Business Leaders promoting	Responsible business practices that benefit both business and society, and help achieve economic, social, and environmental sustainable development by maximizing the positive impact of business on society while simultaneously minimizing its negative impact.

Source: compiled by the author based on [23-30]

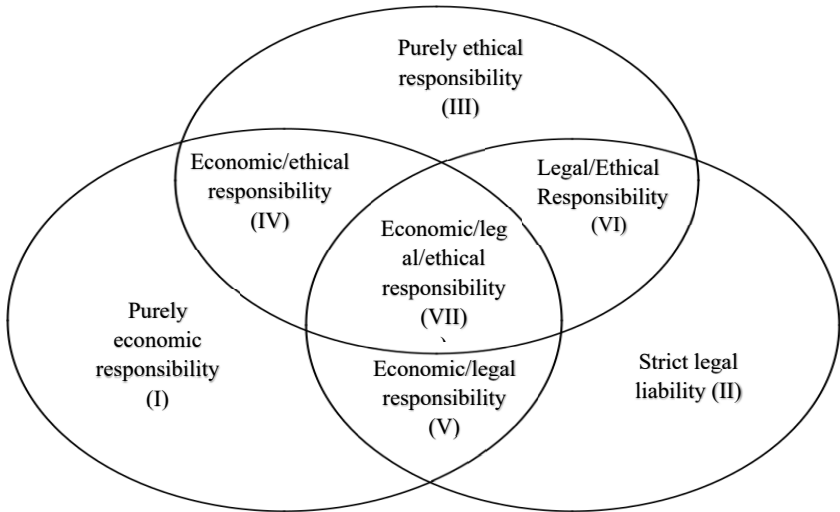


Figure 1. The three-sphere model of corporate social responsibility by Carroll A. and Schwartz M.

Source: compiled by the author based on [9; 10]

Carroll A. and Schwartz M. [9; 10] incorporated three fundamental elements of company responsibility – economic, legal, and ethical – which taken together provide a complete grasp of the core of corporate social responsibility in their model. Emphasizing that corporate social responsibility rests at the junction of three basic dimensions, the model illustrates the interaction among these three domains.

Economic accountability is first and most basic component of the approach. It emphasizes that the primary responsibility of a company is to create economic value, that is, to guarantee the sustainable growth of the company and provide profit for owners. Business operates primarily to make money and profits, create employment, and provide products and services appropriate for customer demand. Key is economic responsibility as without financial stability a business cannot do other social or environmental chores. Thus, business guarantees its own survival and profitability and helps to create general welfare in society by performing its economic role.

Legal obligation is another part of the plan. This means following the rules and laws that are in place. Companies have to follow the rules and laws set by the government and foreign organizations. This means following laws about workers, the environment, competition, and other things. Legal duty is an important part of what businesses do because it makes sure they follow the rules for safety, ethics, and fairness that people expect. In business, this means making sure workers have good conditions, the environment is safe, financial transactions are clear, and customer rights are not violated. Compliance with the law is the very least that any company can do to be socially responsible.

Ethical accountability is the third part of the trisphere model. This means that businesses must meet their moral and ethical duties to society. In addition to following the law, she also tries to live by moral rules and standards that most people agree are right or moral. Some examples of this are being honest with customers and business partners, taking care of the environment, and helping workers and the community. Laws do not always keep up with societal developments, and firms must adjust to suit changing societal expectations. This reinforces the need of ethical duty. Companies that follow ethical guidelines may boost their reputation and gain consumer confidence. They can also avoid the problems and risks that come with breaking ethical rules.

In Carroll and Schwartz's [10] approach, corporate social responsibility is where these three areas meet: the economic, the legal, and the moral. This means that the business has to meet its financial responsibilities, follow the rules and laws, and be moral and responsible to society all at the same time. It's important to note that these three things don't live in a vacuum; they all affect each other. For example, a company that wants to be socially responsible must think about all three of these things at the same time. The Carroll and Schwartz model is still useful in today's business world because it lets companies deal with social, economic, and legal problems in a complete way. Companies need to rethink their role and take more combined methods to social duty in today's international world, where people expect businesses to do more for social development and environmental protection. This way of thinking is possible with the trisphere model because it lets you see social obligation not as an extra thing to do, but as an important part of your business plan. The model Carroll and Schwartz came up with makes

it possible to understand and practice corporate social responsibility as a whole system that combines businesses' moral, legal, and financial duties. She helps companies include social duty in all parts of their work, which builds trust among partners, improves the company's image, and makes sure it can stay in business in today's world.

Adding corporate social responsibility (CSR) to businesses in the food industry is a key part of strategic growth and a reaction to the problems facing the world today. Looking at the work of different researchers helps us figure out the pros and cons of adopting social duty in this field, as well as the internal and external drivers behind it.

Improving a company's image is one of the major benefits. Companies that have CSR programs get more trust from customers, business partners, and the public. This is especially important in the food industry, where consumers pay attention to product quality, environmental sustainability in production, and ethical business practices. Social responsibility also contributes to enhancing the competitiveness of companies, allowing them to stand out in the market through the implementation of environmental practices, improving working conditions, and supporting social initiatives. This is a good thing because it makes customers more loyal because they care more about how businesses follow social and environmental rules. Additionally, implementing the SVB helps to make working conditions better for workers, which in turn boosts output and lowers staff turnover. Another important factor is environmental resilience. Companies that use eco-friendly methods have less of an effect on the environment and earn the trust of customers who care about the environment.

However, there are certain drawbacks and challenges associated with the implementation of social responsibility. One of the main issues is the high initial costs of implementing food safety programs, which can be particularly problematic for small and medium-sized enterprises in the food industry. It should also be noted the long payback period of social investments, which can create difficulties for companies that focus on short-term financial returns. The implementation of social responsibility programs requires specialized knowledge in the fields of ethics, ecology, and risk management, which also necessitates additional resources for staff training or the engagement of consultants. There is also a risk that consumers may perceive the SVB initiatives as purely a marketing move,

which could undermine trust in the company if such actions appear formal or inconsistent.

The implementation of corporate social responsibility has both internal and external motivations. The internal motivations are the desire to enhance operational efficiency through the implementation of environmentally friendly technologies and the improvement of working conditions, which can reduce costs and increase productivity. SVB also contributes to the formation of a positive corporate culture, which enhances employee engagement and helps avoid operational risks associated with violations of environmental or labor standards. Among the external motivations, it is important to highlight the demands of regulators, who are increasingly implementing laws regarding corporate social responsibility, as well as the pressure from consumers who expect companies to adhere to high social and environmental standards. An important external factor is the growing role of non-governmental organizations that promote the implementation of ethical standards in the business environment and encourage companies to conduct business responsibly.

Overall, the increase in corporate social responsibility is a significant challenge for food industry enterprises, but at the same time, it opens up new opportunities for development. Social responsibility is becoming the foundation for enhancing image, competitiveness, and socio-economic growth, contributing to improved working conditions and environmental sustainability. The implementation of the SVB programs also contributes to improving the well-being of the population, restoring the environment, and overall social development, making it an important strategic initiative for food industry enterprises.

In our opinion, the levels of corporate social responsibility should be determined not only by qualitative characteristics that emphasize ethics, environmental standards, and social initiatives, but also taking into account the specifics of economic interaction at each level: micro, meso, and macroeconomic. This multi-level approach allows for a more precise structuring of social responsibility, taking into account the different scales of business activity and the nature of interactions with various economic entities. This will help companies more effectively integrate the principles of social responsibility into their operations, promoting sustainability not only at the local level but also globally.

At the microeconomic level, social responsibility encompasses the interaction of businesses with their immediate stakeholders, such as employees, consumers, and shareholders. At this level, enterprises focus on ensuring proper working conditions, complying with labor legislation, protecting consumer rights, ensuring the environmental safety of products, and responsibly using resources. In the food industry, for example, the micro-level of social responsibility involves monitoring product quality, ensuring consumer safety, and reducing negative environmental impact by optimizing production processes. At this level, it is important to implement ethical standards such as transparency in client relations and fair personnel management, which contribute to the formation of a positive image and strengthen trust in the company.

At the mesoeconomic level, social responsibility implies a broader interaction with regional economic entities, such as local communities, suppliers, and partners. Enterprises operating at this level should participate in the socio-economic development. This will ensure sustainable business development at both local and global levels, enhance trust from stakeholders, and contribute to strengthening the reputation of companies. Moreover, such integration will contribute to greater socio-economic stability and ensure harmonious interaction between business and society, which, in turn, will promote overall social development.

Corporate social responsibility (CSR) has become an important component of the strategic development of enterprises in the current conditions of globalization. The implementation of CSR allows companies not only to achieve financial stability and enhance competitiveness but also to shape a positive image through active participation in social initiatives and environmental programs. Various CSR strategies – classical, ethical, strategic, philanthropic – allow companies to choose the one that most matches their goals and values.

Environmental and social initiatives support ethical companies in improving their market share, building consumer and partner confidence, and opening new development chances. Implementing CSR, however, could cause various issues including high program implementation costs and delayed investor return times. Notwithstanding these challenges, CSR is an important tool for modern businesses because of its long-term benefits include better consumer loyalty, a stronger reputation, and sustainable development.

Therefore, CSR is not just a management tool; it is a necessary component of modern corporate strategy that helps companies to achieve financial goals and simultaneously satisfy social and environmental obligations to society. Support infrastructure projects, make investments in the growth of regional projects, and guarantee a responsible use of the resources in the area. For businesses in the food sector, this may include working with nearby farms, putting environmentally friendly manufacturing techniques into use, and sponsoring regional social projects. At the mesoeconomic level, social responsibility also entails the creation of ecologically friendly supply chains, therefore supporting local development as well as the building of economic relations with regional partners.

Macroeconomic corporate social responsibility (CSR) addresses worldwide as well as local economic operations. Companies functioning at this level have to consider how their activities affect the general economy of the country as well as foreign markets. This entails respecting international treaties and regulations like the Sustainable Development Goals and the UN Global Compact, applying human rights laws, and actively supporting worldwide projects to handle social and environmental concerns. Macro-wise, companies may support world sustainability by implementing innovative technologies, reducing greenhouse gas emissions, supporting campaigns against climate change, and sponsoring worldwide organizations.

Companies may more successfully achieve their objectives and engage ethically with a variety of stakeholders, including employees, consumers, local communities, and foreign businesses by integrating social responsibility into activities at all three levels. Different degrees of social responsibility also enable one to consider the special ways in which companies and other entities interact economically, therefore helping to shape a whole plan for sustainable development. At the micro level, a company can focus on simplifying internal processes and improving resource efficiency; at the meso level, it can try to create long-standing relationships with nearby businesses; and at the macro level, it can support worldwide projects and follow international standards.

Therefore, if companies can distinguish between various degrees of corporate social responsibility depending on both qualitative characteristics and the specifics of economic activity at the micro, meso, and macroeconomic

levels, they will be able to include these ideas into their strategies more successfully.

3. Research on the state of corporate social responsibility in the food products market

With people's current level of buying power, making sure they can get dairy goods is a big social and economic problem that needs makers to use responsible marketing methods. In this situation, using socially responsible marketing methods is very important. This will not only make more dairy products available, but it will also make sure that people eat the smallest amount of them, especially those who are socially fragile.

A big part of the idea of corporate social responsibility (CSR) is socially responsible marketing. CSR says that companies should not only follow the law and follow the money, but they should also have moral and social duties to society. By using socially responsible marketing in their business, dairy companies are showing that they care about more than just making money. They also want to make sure that people from all walks of life can get good products, regardless of their financial situation.

In the dairy business, one of the main goals of socially responsible marketing is to make it easier for people who are socially weak to get dairy products. This could mean making affordable products that meet minimum nutritional standards, creating discount or subsidy programs just for low-income families, or working with the government and non-governmental organizations to support programs that get vulnerable groups to eat more dairy. This approach not only gets people to use dairy products, but it also makes people trust companies in general.

Socially aware marketing is part of the idea of corporate social responsibility, but dairy companies may use these two techniques in different ways and at the same time. This has to do with the idea that companies can slowly add individual social projects or marketing campaigns aimed at certain customer groups to their overall plans, starting with small projects or campaigns. For low-income groups, the company may start programs to make products easier to get. They may then expand these efforts to other areas of corporate social responsibility, such as helping farms in the area or protecting the environment.

It is important to stress that the success of CSR and socially aware marketing in the dairy industry depends on a number of factors. A lot of work is being done together with government agencies and non-governmental organizations that can help set up and carry out plans to make more dairy goods available. The long-term business plan is also very important. This includes making sure that production processes are always getting better, that product quality is maintained, and that the product is available to a wide range of people. The third factor is how open and honest businesses are when they talk to customers. This will make it easier to carry out social projects and build trusted relationships with residents. Thus, the implementation of socially responsible marketing in the dairy industry is a key element in ensuring the accessibility of products for various categories of the population. The combination of economic, social, and ethical aspects in company strategies not only helps to maintain the purchasing power of the population but also creates conditions for the sustainable development of the industry and society as a whole.

A study conducted by Berezyanko T.V. [11] revealed that only a small portion of food industry enterprises actively apply international reporting standards and participate in social initiatives (Table 2). In particular, 90.5% of the 42 surveyed specialists and company leaders indicated that their enterprises do not report according to GRI (Global Reporting Initiative) standards, which reflects a lack of a systematic approach to corporate social responsibility (CSR) in most companies in the industry. Only two enterprises, which make up 4.5% of the total, publish complete information about their activities on official websites, indicating a very limited use of transparent communication practices with the public.

Regarding the participation of enterprises in local community programs and events, the survey results also indicate a low level of engagement. Only four respondents (9.5% of the total) indicated that their enterprises actively participate in such activities, while another four (9.5%) reported limited participation. This indicates that only 19% of businesses are at least partially involved in social initiatives and community-level activities, which is quite a low figure for the industry. Such results underscore the need to activate the activities of food industry enterprises in the context of social responsibility. Businesses have the opportunity to enhance their social effectiveness by implementing transparent reporting according

to international standards, such as GRI, as well as through more active participation in local community programs and events. This will not only contribute to improving the companies' image but also help strengthen trust from consumers and the community, which is an important factor for long-term development and business sustainability.

Table 2

Results of the survey on the understanding of corporate social responsibility among managers and specialists in the food industry

№	Question	Answer		
		No	Partly	Yes
1	Is the GRI report being implemented at your company?	38	2	2
2	Is there a practice at the company of publishing reports on the website?	28	14	2
3	Is there a manager or department for corporate social responsibility or for preparing GRI reports at the company?	40	0	2
4	Does the enterprise participate in community programs and events?	34	4	4
5	Do the principles of responsible consumer relations operate at the enterprise: a program for relationship development, quality improvement, meeting needs, etc.?	3	28	11
6	Have ethical relations with partners been implemented at the enterprise, management of supply channels, measures aimed against shadow business?	17	22	3
7	Does the company adhere to international certification standards for quality management systems, health, and safety?	16	12	14
8	Is there a practice of charity and social investments?	17	22	3

Source: compiled by the author based on [11]

The work of 11 companies (26.2%) is based on the principles of responsible consumer relations, but only three of them (7.1%) engage in charity and social investments. According to the distribution of responses from expert practitioners and scholars regarding the priorities of corporate social responsibility, 28.6% of managers and specialists believe that the most important area is social responsibility. At the same time, over 40% of experts and scholars point to the institutional direction as a key priority of corporate responsibility.

To assess the state of corporate social responsibility (CSR) in the field of marketing within dairy industry enterprises, particularly those authorized to export products to European Union countries, several leading companies in this sector were selected. The sample included enterprises such as the Milk Alliance Group, Danone, LLC Lyustdorf, PJSC Wimm-Bill-Dann, Terra Food, PJSC Halychyna, as well as LLC Almira (Hadyachsyra). These companies are key players in the domestic dairy market and actively engage in export activities, making them particularly important for researching the state of social responsibility in the industry. According to statistical data from "Milkiland-Ukraine," enterprises such as the Milk Alliance Group, "Hadyachsyra" (LLC "Almira"), and other large companies collectively control over 65% of the domestic dairy product market, indicating a high level of concentration in the industry. Moreover, these companies account for over 80% of the total dairy product exports from Ukraine, making them key players not only in the national but also in the international markets.

According to calculations, the level of concentration in the dairy market is 37%, indicating a moderate market concentration where a few large companies have a significant influence on the market. For a more detailed analysis, the Herfindahl-Hirschman index was applied, which is a widely recognized measure of market concentration. The Herfindahl-Hirschman index for this market is 557.0, which also indicates a moderate level of concentration. This market structure creates additional challenges and opportunities for the implementation of corporate social responsibility, as the largest players have a significant influence on both shaping market trends and ensuring social and environmental standards.

These indicators of market concentration and export demonstrate the dominant position of a few large companies in the industry, indicating their key role in promoting the principles of social responsibility. In this regard, these enterprises can become leaders in implementing socially responsible marketing practices, which include ethical approaches to consumer relations, environmental sustainability, and participation in social initiatives.

According to the results of the analysis conducted on dairy industry enterprises [15-21], it has been established that producers such as Wimm-Bill-Dann, Lustdorf, and Almira, while adhering to national and international legislation, primarily focus on exporting their products, concentrating on increasing revenues. At the same time, their participation

in social projects is primarily of a charitable-advertising nature and does not go beyond these approaches.

Danone and Galichina companies are employing marketing strategies aimed at potential consumers, demonstrating their commitment to maintaining market presence in the long term. Their social programs aim to create a positive image of the company among consumers and promote dairy products. The main focus is on the beneficial properties of milk and its derived products. Their efforts are focused on promoting products in the market and developing long-term partnerships with suppliers.

The Milk Alliance Group is implementing a strategy of diversifying its activities. Enterprises that produce drinking milk and fermented dairy products primarily focus on the domestic market, while those that manufacture hard cheeses and butter target the foreign market. This approach allows for the improvement of both the market and financial stability of the company.

The company "Terra Food" somewhat differs in its approach to conducting business. A distinctive feature of the company is its commitment to building relationships based on partnership within the framework of corporate social responsibility, encompassing all stages of activity: from production and supply to sales and interaction with the public. This approach is reflected in the personnel management policy as well. The company's products are aimed at both domestic and foreign markets, which enhances its flexibility and adaptability to changes in the market. According to the research conducted by the Center for CSR Development [12], it was found that the level of transparency of Ukrainian companies' websites has not undergone significant changes during the period from 2018 to 2023. Despite the growing importance of openness and accessibility of information in the modern business environment, many companies in Ukraine continue to demonstrate a lack of transparency in their operations.

The analysis of the websites of dairy industry companies revealed that only Milk Alliance and Wimm-Bill-Dann have made progress in assessing the state of CSR during the studied period. However, the level of transparency of the websites of these companies is at 40% and 36%, respectively (Table 3).

One of the problems with the implementation of CSR standards in Ukraine remains the insufficient attention to the transparency of

information on websites, which significantly lowers the overall assessment of CSR implementation. According to the results of the assessment of CSR practices based on European methodology, it has been established that even leading companies do not pay enough attention to this area.

Table 3

**Determination of the level of transparency
in the activities of dairy industry enterprises (2018-2023)**

Company	Scores	Relative level, %	Scores	Relative level, %	Scores	Relative level, %
	2018		2020		2023	
Dairy Alliance	22	17,4	22	17,2	40	23,7
Vimm-Bill-Dann	16	12,7	22	17,2	36	21,3
Terra Food	20	15,9	24	18,8	25	14,8
Danone	26	20,6	26	20,3	24	14,2
Lustdorf	16	12,7	14	10,9	20	11,8
Almira	14	11,1	10	7,8	14	8,2
Galichina	12	9,5	10	7,8	10	5,9

Source: compiled by the author

Financial reports, social programs, environmental initiatives, and other metrics pertinent to corporate social responsibility (CSR) may not necessarily be freely accessible to stakeholders, investors, and consumers. The example outlined earlier indicates that public communication is lacking and that corporate social responsibility (CSR) ideas are not well integrated into business strategy.

When it comes to ethical business practices, transparency and openness are key in many parts of the globe, including Europe. However, things are moving slowly in Ukraine about this matter. Public trust in businesses and their ability to compete on a global scale are both threatened by a lack of progress in increasing openness. Businesses that want to sell their wares must be more forthright about their methods of operation in this age of deepening European unity.

Investors and customers now put a premium on social and environmental responsibility, and businesses risk having their reputations tarnished if they don't improve their openness. An organization's website is a great place

for CSR (corporate social responsibility) efforts and public engagement. But absolute honesty and openness are prerequisites for realizing its full potential.

As a result, the research shows that more work has to be done to make Ukrainian businesses more transparent. Possible solutions to this problem include making financial data freely available, improving the informativeness of websites, and regularly reporting on social and environmental activities. The only way for Ukrainian businesses to reach global CSR standards and improve their standing in domestic and international markets is to increase transparency and implement responsible business practices.

Two prominent corporations who are just getting their CSR initiatives off the ground are already making strides in advancing social and environmental standards within their own operations and in the communities where their businesses are based. They are also very communicative with the people that provide them with raw materials and with their distribution channel partners. Milk Alliance Group of Companies and LLC "Terra Food" are the topics of debate. Table 4 displays the results of the evaluation of these companies' CSR practices and the distribution of scores based on the CSR Practices methodology.

Multiple directions were used to analyze and provide ranking indications, and each way was given a particular weight in the total evaluation. With a maximum weight of 25%, enterprise management policies were evaluated, with 15% each going to stakeholder involvement and communication, civic attitude, environmental preservation, labor practices, transparency, and interaction with the business environment. Using this method, we were able to look at the CSR situation in the dairy processing industry in great detail.

Studies have shown that the majority of corporations do in fact implement CSR principles into their day-to-day operations. But the truth is that very few of them really commit to CSR. Even under ideal conditions, companies only implement certain CSR policies, which shows they aren't incorporating CSR enough into their expansion strategies. The surveyed firms in the dairy industry had an average indication of merely 28.5%, with 100% being the maximum possible level of CSR adoption. This points to a lack of significant socially aware activity integration into business operations, notwithstanding the initiatives' declarations. To fully and

efficiently implement CSR, companies must step up their efforts in every area, including management, stakeholder participation, environmental preservation, and more transparency.

Table 4

General assessment of the level of implementation of corporate social responsibility by enterprises in the dairy industry (according to the CSR Practices methodology)

Field of activity	The highest rating.	Assessment of the average factor.	Company						
			Galichin	Danone	Terra Food	Dairy Alliance	Wimm-Bill-Dann	Almira	Lustdorf
Management policy	25	2,2	1	2	3	3	4	1	2
Engagement of stakeholders and communication	15	4,2	4,2	4,1	2,1	4,1	4,6	4	6
Civic stance	15	3,3	1	4	4	6	3	1	2,1
The environment	15	6,1	3,5	7	12	6,5	5,5	3,5	5
Labor practices	15	7,0	6,5	7	7	7,5	8	6,0	7,0
Transparency and business environment	15	5,7	4	6	6	8	8	3	5
Together	100	28,5	21,2	30,1	34,1	35,1	33,1	18,5	27,1

Source: compiled by the author

It has been recommended that the fourth "P" marketing idea (Product, Price, Promotion, and Place) be combined with the principles of corporate social responsibility (CSR) in order to evaluate the current status of socially responsible marketing. Taking this approach will make it possible to conduct an in-depth investigation of the marketing methods used by businesses, taking into consideration the effect such efforts have on society and the environment.

The implementation of corporate social responsibility (also known as CSR) may be seen in a variety of very significant domains. Among these are the protection of the environment, the implementation of labor practices that guarantee the protection of workers' rights, the implementation of

marketing strategies that are open and accountable, the implementation of management practices that enhance and take into consideration the requirements of society in business processes, and the participation in community involvement and engagement with the media.

Taking everything into consideration, the four "P's" of marketing are as follows: product management and analysis (which includes life cycle, attributes, and pricing policies); public relations, advertising, promotions, and other marketing strategies; distribution channel organization (which includes sales network and logistics); and public relations, advertising, and promotions.

In order to minimize conflicts between marketing and social responsibility, it is essential to investigate the relationships that exist between the four Ps of the 4 "P" concept and other components of corporate social responsibility. We will ensure that the product is safe for both people and the environment when we manufacture it, we will establish prices that are fair and thoughtful of society, and we will implement distribution systems that are sustainable and friendly to the environment. These are the things that we mean when we say that we will do these things.

Through the establishment of a connection between the four "P's" of marketing and various aspects of corporate social responsibility, research was possible to quantify the manner in which firms applied socially conscious marketing strategies (also referred to as Table 5). The advertising of goods, for example, is required to be open and honest, to adhere to all relevant ethical norms, and to take into consideration the larger benefit of society. Therefore, companies which can successfully use social responsible marketing not only increase their economic sustainability but also significantly help to sustainably grow society.

According to the Center for CSR Development, between 2014 and 2018 the degree of transparency shown on the websites of Ukrainian companies did not rise. Review of the websites of dairy sector companies revealed that only companies like "Milk Alliance" and "Wimm-Bill-Dann" were found to have made any effort in implementing the ideas of corporate social responsibility (CSR) during this era. Still, the degree of transparency shown on their websites among these companies is quite low – just forty percent and thirty-six percent respectively.

**The state of implementation of socially responsible marketing
by dairy industry enterprises according to CSR directions**

Direction KSB	Assessment	Assessment of the average factor.	Companies						
			Galichina	Danone	Terra Food	Dairy Alliance	Wimm-Bill-Dann	Almira	Lustdorf
Ecology	35	18,4	12	24	25	21	14	14	15
Labor practices	25	9,5	9	15	20	5	5	8	5
Transparency and marketing	35	11,1	7	23	25	5	4	10	4
Public, media	20	3,4	1	4	4	5	5	2	3
Management practices	20	4,7	0	9	7	8	7	2	0
Consideration of societal needs	25	10,4	10	13	18	16	11	0	5
TOGETHER	160	57,5	39	88	99	60	46	36	32

Source: compiled by the author

One of the most crucial obstacles in the process of implementing CSR criteria in Ukraine is the neglect to pay enough attention to the issue of preserving openness of information on the official websites of businesses. This neglect has a significant influence on the general assessment of the success of using CSR strategies. Lack of total transparency and information on the social, environmental, and governance actions of such companies damages public trust in companies as well as the confidence of stakeholders in such companies.

The results of an assessment of corporate social responsibility policies of Ukrainian companies based on European approaches show that even the most important market players in Ukraine pay inadequate attention to transparency in this area. This makes it abundantly evident that public communication techniques have to be improved and that CSR standards should be more deliberately included into the digital sphere. Transparency in operations – that is, the publication of reports on social and environmental successes – is a crucial element within the framework

of effective corporate social responsibility application. This therefore helps the brand to acquire trust and develop its profile on the market.

Ensuring that individuals have access to dairy products in view of the challenges the modern economy confronts raises important social and economic issues. Dairy companies may effectively mix their commercial goals with their ethical and social obligations when they use notions of social responsibility marketing into their daily activities.

4. The availability of food products and its interconnection with other components of food security

When trying to pin down food demand, it's important to look at the big picture as well as specific market groups and the obstacles they face in terms of food supply. By taking this tack, we can learn more about how different socioeconomic groups' food security levels affect their purchasing power. The evaluation of food security on both a national and household level is a crucial part of this kind of exam. This makes it easier to pinpoint which demographics are experiencing difficulties gaining access to food items.

More and more, researchers in the modern era are focusing on making sure that individual homes and consumers have access to food, rather than on global or even national food security issues. The importance of this technique is growing since it allows us to comprehend the elements impacting food security, as well as the problems of food accessibility and quality.

When it comes to the affordability of food, households are the ones most at risk. Reason being, family food security is impacted by factors like buying power, which is influenced by factors like income levels, food costs, and the state of the economy. Getting a wide variety of high-quality food items might be challenging for households with moderate or low budgets. Those most in need, including those in rural regions, those with young children, or the elderly, should pay close attention to this. A nation's food welfare may be best gauged by looking at its citizens' degree of food security at the home level. Domestic food market conditions, food price levels, and consumer spending power are the primary factors that dictate it. Even while things seem to be holding steady on a national level, food insecurity might become a serious problem if the domestic market can't guarantee steady supply of foodstuffs at reasonable rates or if people's buying power is insufficient.

Therefore, a crucial part of the country's food security is making sure households have enough food. In addition to shedding light on the current situation, research into this area may inform the creation of more efficient policies and programs aimed at expanding the public's access to high-quality food. The population's well-being, the food sector's sustainable development, and the mitigation of social hazards related to food shortages are all enhanced by this.

Consumption rates and the ease with which people may purchase food are two key indicators of food security at the household level. A more precise evaluation of food security on a household level may be achieved by taking a close look at how much money is spent on food. This involves looking at things like family income and expenditures, how much of a portion of overall spending goes toward food, and how various demographics react to changes in food costs.

More specifically, we may learn how changes in food costs impact families' capacity to buy enough high-quality food by analyzing their spending habits. Moreover, one must think about how the number of people living in a home affects the amount and quality of food that is eaten. As the population grows, it becomes more difficult to provide enough food for everyone using the resources that are available. Households with children should get extra care since their dietary requirements impact the amounts and patterns of food they consume.

We can evaluate the present situation and spot trends that could affect food security in the future by using this method to examine it at the household level. One can predict which socioeconomic groups of households will be most affected by changes in the food market and draw conclusions about the risks to food security for specific population categories by analyzing data on income, expenses, and consumption structure.

By looking at food spending and consumption through the prism of food security, we can see how various socioeconomic groups do when it comes to getting the food they need and how price variations and income fluctuations impact their capacity to do so. Because of this, we can create more specific policy measures to help the families that are struggling the most with food insecurity.

The amount of money people spend on food is a good barometer of their buying power and economic health. The food budget of a nation is

indicative of its economic health and its citizens' capacity to fulfill their own basic requirements. The average monthly food expenditure for a single family in 2019 was 3,963 hryvnias. But this sum doesn't reveal how the spending is structured, so you can't tell which items are getting the lion's share of the budget.

According to State Statistics Service of Ukraine statistics, the typical Ukrainian family spent 3,963 hryvnias on food per month in 2018. The majority of these monies (928 hryvnias) were spent on meat and animal products, emphasizing the significance of meat in Ukrainian diets. Bread and bread items made for a considerable share of costs (576 hryvnias), while milk and dairy products cost roughly the same (575 hryvnias). Monthly costs for veggies and potatoes were 497 hryvnias. Non-alcoholic drinks received the least amount of money (218 hryvnias), followed by eggs (124 hryvnias) and oil (117 hryvnias).

The structure of food spending has altered throughout time. Figures 2 and 3 compare the spending structure for various categories of food goods in 2012 and 2019. During this time, there were some changes in the allocation of cash that families spent on food. These variations might be attributed to a variety of causes, including adjustments in consumer tastes, fluctuations in product pricing, the influence of inflation, and the country's overall economic status. The spending structure study enables for inferences to be taken regarding food consumption patterns and shifting priorities in Ukrainian diets over the last several years.

According to research on household expenditures in Ukraine in 2023-2024, spending on food products remains a significant component of the overall budget of Ukrainian families. On average, households spend a significant portion of their funds on food. According to data from 2023, food expenses accounted for about 50% of the total household budget, indicating that purchasing power remains relatively low due to economic challenges caused by the war and inflation.

Meat, dairy products, baked goods, and veggies are some of the items that cost the most. These are the main parts of the food basket, and their prices have gone up a lot in the last year because of problems with supply and handling in the local market. On the other hand, spending on oil and drinks without booze is still one of the lowest. Changes in inflation, changes in income, and changes in food prices can all explain why

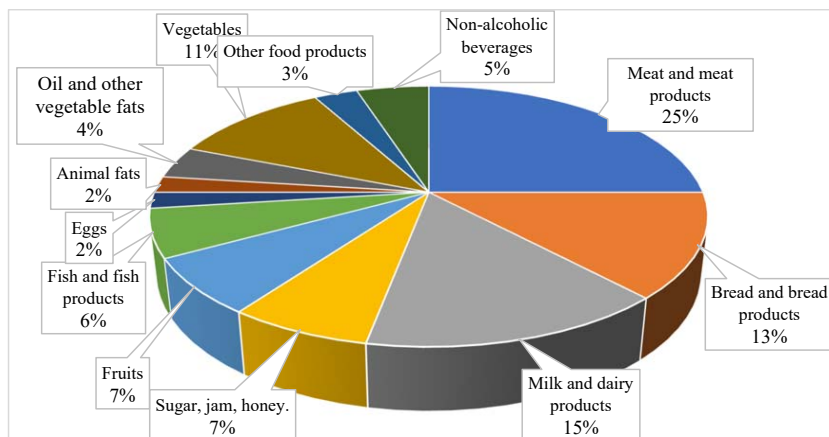


Figure 2. The structure of household spending on food products in 2019

Source: compiled by the author based on [13]

family spending is different now than it was in the past. However, Ukrainians still put simple food items at the top of their list, even though the economy is bad. Given how the economy is right now and how prices are going up, buying habits are likely to stay the same in 2024. These numbers show how important it is to keep an eye on how easily accessible goods are financially and how that affects food security, especially during times of disaster.

As a family's wealth improves, Engel's rule says, the amount spent on food decreases as a percentage of overall spending. This is backed up by study. These findings suggest that when people are happier, they spend more of their money on other things and less on food. In absolute terms, though, food prices are still going up because rising incomes make it possible to buy more and more expensive things. In the most successful countries, like the USA, Singapore, the UK, Ireland, Canada, Switzerland, Australia, and Austria, less than 10% of people spend their money on food. Since a bigger chunk of their income goes to things like living, fun, school, and travel, it looks like the people who live there have a good quality of life and are generally healthy.

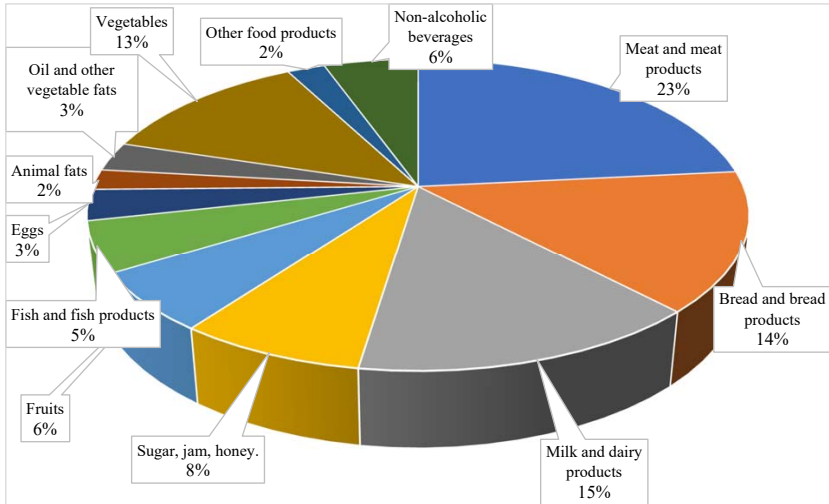


Figure 3. The structure of household expenditures on food products in 2019

Source: compiled by the author based on [13]

In wealthy places like South Korea, Germany, the Netherlands, Finland, Qatar, and Belgium, food costs can take up to 15% of total income. In addition, this shows that people have a lot of money to spend and that the economy is stable. Poland, Slovakia, Hungary, Bulgaria, Israel, Uruguay, Kuwait, China, and Turkey are some of the countries where food prices are between 16 and 25 percent higher. These numbers show that even though the economies of these countries have grown, more of the people's money is still going toward food. This could be because of things like inflation or the price of food.

Food costs could be thirty percent or more higher in places like Belarus, Georgia, Russia, Uzbekistan, India, Jordan, Macedonia, and Paraguay where economies aren't as well developed. This means that people can't buy as much and that more of their money is going to basic things like food.

There is a strong link between these factors and how much money a country spends on food and its level of economic development. The more

money a country makes and the more developed it is, the less it spends on food prices, and the opposite is also true.

Food's part of the shopper basket hasn't changed, even though its price has gone up a lot. For example, even though food costs went up 24.8% in 2018, there was only a 0.1 percentage point drop in food spending in the consumer basket. This means that people have to buy food even though the prices are going up because they need it to live, and that cutting costs in other parts of the budget would not make a big difference in how much they spend on food.

For the people of Ukraine, the main problem is still not a lack of food, but rather a lack of money to buy it. People are having a hard time because there are fewer foods that provide a good amount of calories and nutrients as prices rise. No one is safe from not having enough food, not just the people who live there and their families. Another thing that describes food security is the ability of the people to buy the food they need to live a busy and healthy life.

It is important for people to eat a healthy diet that gives them enough calories and proteins to be productive and social. If people don't have access to good things, they can't take care of their health, which keeps them from working hard and doing things that are important to society. For this reason, making sure that food is easy to get and doesn't cost a lot is very important for everyone, including individuals, families, and society as a whole.

Biological balance of nutrition, or getting all the nutrients your body needs, and the real availability and pricing of the things are the main elements that make sure there's enough food for everyone. Assuming this continues, people will never be able to say that a thing is too pricey. On both a local and a family level, this keeps things consistent. Daily consumption of meat, fish, dairy, and vegetables is much higher in Europe than to Ukraine. In fact, Europeans eat 2.4% more fruit and vegetables than Ukrainians. The amount of meat and animal products eaten is also 1.9 times higher than in Ukraine. In comparison to Ukrainians, Europeans eat 1.5 times more fish and 1.4 times more milk and dairy products.

Take the typical Ukrainian's bread and potato consumption as an illustration of how Ukrainian cuisine varies from other places. Due to decreased wages, bread and potato products are more affordable for the

Ukrainian people. Alterations to their diet or financial troubles are two potential reasons.

Certain meals are off-limits to certain groups in Ukraine due to government laws. It is anticipated that students and visitors to educational institutions would follow these rules. Having said that, I am dubious about both the degree of cooperation and the reasoning behind these standards. These rules could not provide enough information when it comes to eating. People in particular, especially the younger generation, can be at a higher risk for this. We need stronger public space nutrition laws and a diverse range of healthy food alternatives for all people since the diets of the EU and Ukraine are so different.

The irrational eating habits that have developed in Ukraine since the country's declaration of independence are a direct result of the food supply's continuous decline in quality and quantity. Even though food sales skyrocketed in certain years, rational consumption requirements were still not met in others. In particular, the recommended standards were not met by vegetables (85.2%), fruits and berries (50.7%), dairy products (69.8%), meat and animal products (61%), and fish (87.5%). Due to the low consumption of these commodities, the population's food security is under jeopardy. There is no easy solution, not even in 2023. According to the numbers, Ukrainians' ability to purchase essentials is still negatively affected by the economic constraints caused by inflation and the war. While it's true that Americans eat too much sugar, bread, and potatoes, the most pressing issue is that they fall short on meat, dairy, and fruit consumption, falling anywhere from 7% to 33% below recommended levels. Methods approved by the Ukrainian Cabinet of Ministers' resolution No. 1379 "Some Issues of Food Security" dated December 5, 2007, were used to assess the state of food security in the country. Extensive statistical data was collected for key factors in this research, allowing for a thorough examination of the country's food security condition. Daily caloric intake for the average Ukrainian was 2,742 kcal, an increase of 9.7 percent above the 2019 cutoff threshold of 2500 kcal. But total calorie intake is 2.1% lower than it was in 2018. This points to a general tendency towards reduced energy use, which may be associated with monetary considerations, increasing food costs, and the accessibility of high-quality goods for the general public.

A shift in consumer spending and dietary preferences toward lower-calorie items could be to blame for this trend. A drop in average calorie consumption can also mean that people are cutting down on food spending, which might lead them to choose less healthy options.

The diet of the Ukrainian people remains imbalanced, particularly with regard to meat intake, even in 2023. Same as before, the average Ukrainian eats 2742 kcal per day, or 10% more than the maximum recommended intake of 2500 kcal. The bulk of calories still come from plant-based commodities, with only 29% coming from animal sources. This is far lower than the minimum recommended intake of 55% for a balanced diet.

The population's health and productivity take a nosedive when vital nutrients, especially proteins derived from animals, are severely undersupplied. Compared to the average European consumption of 103 grams per day in 2023, the typical Ukrainian eats around 84 grams per day, an 18% decrease. These signs point to a large percentage of the population not getting enough protein, which is essential for good health. This number nevertheless shows that cheaper plant-based foods like potatoes and bread are being consumed, even if the calorie level of the diet has decreased somewhat compared to prior years. Simultaneously, societal and economic issues prevent people from eating enough fruits, vegetables, dairy, and meat.

When the ratio of suggested to actual consumption is one, meaning that food intake per capita is in line with rational standards, we say that we are at the ideal condition. Six of the ten major food groups – dairy, eggs, fruits, sugar, oil, and bread products – had declining per capita consumption in Ukraine in 2019, according to statistics. Table 6 shows that the only product categories whose consumption was found to match or surpass the stated reasonable criteria were three of the most economically available ones. Vegetables, fruits, potatoes, and bread and bread products all fall within these groups. The population's diet was lacking in nutrients, however, as intake was below logical standards across the board.

Fruit and berry, meat, dairy, and fish product intake was shown to be significantly delayed. Specifically, in 2019, real meat consumption was 64% of the required limit, milk and fruit consumption was 55%, and fish consumption was 48%. Because of the shortage of protein and important vitamins supplied by fruits and animal products, this condition

demonstrates a nutritional imbalance, which might have detrimental effects on the population's health.

Table 6

**Calculation of the sufficiency indicator for food consumption
(per person per year, kg)**

FOOD	Rational norm (calculations by the Ministry of Health of Ukraine)	Actual consumption y in 2019 (data from the State Statistics Service)	Indicator of consumption sufficiency	For reference: Actual consumption in 2011 (data from the State Statistics Service).
Bread and bread products (calculated in terms of flour)	101,0	101,0	1,00	110,4
Meat and meat products	80,0	51,4	0,64	51,2
Milk and dairy products	380,0	209,5	0,55	204,9
Fish and fish products	20,0	9,6	0,48	13,4
Eggs (pcs.)	290,0	267,0	0,92	310,0
Vegetables and melons	161,0	163,7	1,02	162,8
Fruits, berries, and grapes.	90,0	49,7	0,55	52,6
Potato	124,0	139,8	1,13	139,3
Sugar	38,0	33,3	0,87	38,5
Vegetable oil of all kinds	13,0	11,7	0,90	13,7

Source: compiled by the author based on [13]

This highlights the problem of food insecurity and the inability of large portions of the population to get high-quality food items in Ukraine, where there is still a large gap between the actual and rational intake of key food categories.

Actual potato consumption in Ukraine was 13% higher than the reasonable average, continuing a trend that began in previous years. This points to an imbalanced diet, as people are trying to fulfill their energy demands with easier and less expensive options, such potatoes. Because of people's restricted buying capacity, they pick for less nutritious items that are more economical. As a result, they are deficient in key nutrients and macroelements. This condition is a reflection of the economic challenges. The majority of Ukraine's food demands in 2019 were met by local production, as they have been every year since independence. Because of this, the food supply could remain constant, regardless of what happened on the international market. But typically, imports have accounted for more than 30% of the three primary food categories, which is the cutoff for this metric. This suggests a reliance on imported goods for certain product categories, which might impact the nation's ability to weather economic storms or increases in global food costs.

Therefore, an essential part of Ukraine's food strategy is the country's continued importation of a substantial amount of foodstuffs, even if local production is the main emphasis, to guarantee reasonable consumption standards and dietary variety. From an economic perspective, there are four key factors that make it difficult to effectively manage targeted food security in Ukraine.

The population's low buying power is the first issue. The fundamental issue is that many people just do not have the financial means to buy food that is up to par with their dietary requirements. The majority of families' budgets go toward buying staple foods, which tend to be less expensive but also less healthy. A lack of certain nutrients and an imbalanced diet result from this. When people's buying power drops due to inflation or economic crises, food insecurity becomes even more of a problem.

Dietary imbalance and reliance on inexpensive items. Bread, potatoes, and oil are some of the most inexpensive goods that a large section of the population is buying despite the fact that they are exceeding their reasonable consumption standards because of limited options. Also, there is a serious lack of the required amounts of dairy, meat, fish, fruits, and berries. In addition to lowering the standard of living, this imbalance makes people more likely to suffer health issues since they aren't getting enough of certain nutrients.

Some food categories rely on imports. Ukraine continues to rely on imports for several essential food categories, even though there is a substantial amount of food produced domestically. Some product categories have an import proportion of more over 30%, including fruits, seafood, and specific cuts of meat. This makes food security more susceptible to disruptions in transportation systems or changes in global markets.

State policy on food security is not effective enough. An major factor is the lack of a well-defined and implemented governmental strategy to guarantee food security, which considers both economic and social factors. Inadequate assistance programs for the most vulnerable populations and the gap between logical standards and real consumption both contribute to heightened risks. There is a lack of comprehensive coverage of concerns pertaining to access to high-quality food goods in state initiatives that aim to provide targeted assistance.

Boosting domestic production, raising the buying power of the populace, and altering governmental policies on food security are all necessary steps to address these structural challenges. **It is possible to propose the following solutions to the problems that prevent the efficient administration of food security in Ukraine:**

One benefit is a rise in people's buying power, which may be achieved via raising wages and facilitating the expansion of small and medium-sized enterprises. More people will be able to afford better food and stick to reasonable eating plans because of this. It may be easier for people to get their hands on what they need if there were subsidies for the purchase of basic staples and particular tax breaks for disadvantaged groups.

The necessity of a healthy, well-balanced diet will be taught via public awareness campaigns and educational initiatives. This has the potential to educate the public on the need of a varied diet and the negative effects of eating too many processed goods. Domestic producers of meat, fish, milk, and other animal products should be supported via subsidies, tax reductions, and production incentives in order to increase the population's access to these foods.

Thirdly, we must lessen our reliance on foreign suppliers. To achieve this goal, we must encourage the growth of our own agricultural and food industries, particularly in the sectors where we rely most heavily on foreign suppliers (livestock, seafood, and meat). Tax breaks for farmers and other

agricultural businesses, as well as funding for scientific studies, can fall under this category. In order to ensure that Ukraine can continue to receive necessary foodstuffs even when foreign markets are disrupted, it is crucial to establish circumstances that encourage diversification of import sources and reduce reliance on a small number of food suppliers. Strengthening targeted food assistance programs by better group identification and increasing help to the most disadvantaged members of society; this will improve state policy in the area of food security. Because of this, we can guarantee that those in the greatest need will have access to nutritious meals and provide them with greater assistance overall.

The building of a system for monitoring and assessment of food security, which includes regular reports and data updates, will help to achieve the quick reaction to changes and adoption of actions in the event of a decrease in food security in particular areas or among particular demographic groups.

Dealing with food security concerns calls for an all-encompassing strategy including social, financial, and educational elements meant to guarantee the population has access to varied and high-quality cuisine.

In general, it can be seen that a thorough strategy has to be used to guarantee food security for national levels as well as for families. This strategy calls for increasing people's capacity to purchase food, boosting domestic food production, supporting good eating practices, and thereby lowering dependency on foreign food. Monitor the food industry as well to ensure that everyone may afford premium cuisine. For the most underprivileged, the government need to provide help programs.

By analyzing food security via the prism of family budget expenditures, one may find weaknesses and design sensible solutions to assist population groups most vulnerable to social and economic changes. Long term, this will enable the food industry to develop sustainably, therefore enhancing people's quality of life and reducing the social risks related to food shortages. Food security, therefore, is about more than simply having things on hand; it's also about being able to buy them and keeping a good diet, both of which help people's overall health.

5. Directions for increasing the level of social responsibility of food enterprises

Knowing the major traits of customers helps especially in deciding the paths of social responsibility for food sector businesses. This is a fundamental point as it depends on the study of customer demands and behavior that businesses may properly modify their responsibility strategy to provide goods and services that satisfy society expectations. In the framework of guaranteeing food security at the family level, consumer demands must particularly be taken into account.

Household food security is intimately related with the availability of food, its economic accessibility, and the balance of the diet. Companies in the food sector that want to be social conscious have to consider these elements when creating their goods. Companies may provide commodities with an ideal price-to-quality ratio, therefore assuring the availability of fundamental items even for low-income groups of people, by considering the buying power of the population and access to a range of food products.

Social conscious businesses should also consider the need for a healthy diet, which entails supplying the people with vital elements. This might involve the creation of functional items with vitamins and minerals added to support a good lifestyle. Furthermore taken into account should be how food choices affect the health of certain consumer groups, like youngsters, the elderly, or those with unique dietary requirements.

Corporate social responsibility may also include teaching initiatives on rational consumption and good eating, which will let homes better negotiate problems of food security. Businesses could create and carry out initiatives meant to encourage local farmers, help underprivileged populations by means of philanthropic events, or encourage good nutrition among schools.

Therefore, particularly in the framework of guaranteeing food security at the household level, it is essential to grasp and consider the main demands and features of consumers in order to execute social responsibility in the food sector effectively. This would not only improve confidence in the company but also significantly help society to grow and help to solve urgent social problems.

Rising corporate social responsibility (CSR) is not just a moral need but also a strategic need for food companies in the modern environment.

Adopting ethical business practices helps to build reputation, boost customer confidence, enlarge market share, and enhance linkages between companies and stakeholders as well as communities. **One may describe the key strategies for raising the degree of social responsibility in food companies as follows:**

1.Environmental responsibility is among the most crucial component of CSR for food companies. Key steps in this respect are the use of environmentally friendly technology, reduction of emissions and waste, optimization of resource usage (energy, water, raw materials), and decrease of the carbon footprint. Food companies may make investments in the creation of sustainable production systems, especially organic farming, and use ideas meant to help to protect the environment.

2.Particularly in areas where manufacturing plants are situated, social connection with local populations is a crucial direction. By including nearby farms and suppliers into their supply chains, food businesses help the local economy. Furthermore enhancing the degree of corporate social responsibility and strengthening their market positions are investments in social initiatives aiming at improving infrastructure, education, and healthcare.

3.Important elements of CSR include openness and transparency in company operations. Food companies have to provide customers accurate and comprehensive knowledge about their goods including components, manufacturing techniques, and environmental standards compliance. Based on honest communication and devoid of misleading techniques, ethical marketing strengthens brand reputation and confidence in it.

4.For food businesses, CSR's major component is definitely labor policies. Improving social responsibility depends on maintaining good working conditions, fair compensation, respect of workers' rights, and safe workplace environment creation. Additionally helping to boost motivation and output is investing in staff development by means of training and skill upgrade.

5.The safety of their goods directly rests on food companies. Quality management systems include ISO 22000 and HACCP guarantees that goods follow global safety criteria. Companies can also encourage good eating and back projects meant to help lower the use of dangerous chemicals in manufacturing.

6. One of the main ways to improve social responsibility is via innovation. New technologies in production, the decrease of plastic use in packaging, the development of alternative energy sources, and the improvement of energy efficiency help businesses to sustainably grow and lessen their negative environmental effect.

7. Therefore, a complete strategy including environmental projects, support of local communities, guarantees corporate transparency, guarantees safe working conditions, and implements innovations can help food companies to raise their degree of social responsibility. This strategy will not only improve the performance of companies but also help them to be leaders in the area of responsible business ethics and sustainable development.

8. The application of food safety management systems based on international standards, such as ISO 22000 and HACCP (Hazard Analysis and Critical Control Points) [31], is becoming a major area of development for domestic food companies in the framework of the globalization of the food market and the growing demands for product quality and safety. From the creation of raw materials to the consumption of the finished good, these criteria impose rigorous criteria for manufacturing techniques and provide control over all phases of the supply chain.

There is a global standard known as ISO 22000 that integrates several elements of food safety management at each and every stage of the manufacturing and distribution processes. It addresses significant topics such as the management of risks and hazards, the communication between all of the participants in the supply chain, the use of a monitoring system, and the implementation of remedial actions. The HACCP system, which stands for the Hazard Analysis and Critical Control Points system, is based on the identification of potential hazards that may occur throughout the process of food production and the implementation of policies to control such risks. The HACCP system is primarily designed to eliminate biological, chemical, and physical hazards in the food production process. This is accomplished by monitoring and managing crucial control points.

The following are the primary benefits that domestic food businesses may get from adopting food safety systems such as ISO 22000 and HACCP [31]:

1. Continuous monitoring of all phases of production is made possible by the application of ISO 22000 and HACCP, which greatly contributes to a reduction in the opportunities for food contamination. As a result of the fact that customers and foreign partners need compliance with international safety standards, this is significant for both the home market and operations related to exporting.

2. Adherence to the norms established internationally. The company's dedication to guaranteeing the high quality and safety of its goods is shown to both customers and business partners via the implementation of ISO 22000 and HACCP. Both the company's reputation and the loyalty of its customers are improved as a result of this.

3. In many countries, the adoption of the HACCP and ISO 22000 standards is a requirement that must be met in order to join their respective markets. Due to the fact that compliance with international standards is a prerequisite for export, food businesses that have been certified in accordance with these standards are afforded the chance to grow their operations on a global scale.

4. The adoption of security systems makes a contribution to the enhancement of the processes that are carried out internally and inside businesses. In this context, "efficient use of resources" refers to the reduction of waste and faults in goods, which eventually leads to an improvement in the enterprise's total efficiency and profitability.

5. Compliance with international standards such as ISO 22000 and HACCP helps limit the risks of legal responsibility that are related with any breaches of legislation governing food safety. This safeguards companies from the possibility of incurring penalties, being sued, and suffering a loss of reputation as a result of low-quality or hazardous goods.

6. A diverse range of nations, including Ukraine, are now in the process of aligning their food safety regulations with international norms. The application of ISO 22000 and HACCP makes it possible for local businesses to comply not only with international standards but also with the needs of national legislation.

As part of the overall goal to improve the quality and safety of food products in Ukraine, especially in the context of integration with European markets, the application of ISO 22000 and HACCP standards is a component of the overall strategy. Food sector businesses in Ukraine

are expected to conform with European standards, which include the necessary adoption of food safety management systems. This requirement is in conjunction with Ukraine's entry to the association agreement with the European Union (EU).

By looking at the table 7, we can see that the HACCP method is used in different parts of the food business in very different ways. Only 9 of the 106 businesses that make alcoholic drinks have put the HACCP system into place. That's 8.5% of all the businesses that do this, and another 5 businesses (4.7%) are in the process of put the system into place. This shows that the method isn't being changed very much because only 13.2% of businesses are using or putting HACCP into place in general.

The situation is a little better when it comes to making mineral waters and non-alcoholic drinks, as the HACCP system has been put in place in 11 (11.6%) of the 95 businesses, and another 10 (10.5%) are in the process of doing so. 22.1% of businesses in this sector either already have a HACCP system in place or are in the process of putting one in place. This shows that the system is being used more actively than in the production of drinking drinks.

There is a better amount of HACCP application in the dairy business. Out of the 240 businesses in the dairy industry, 37 (15.4%) are already using the system and 14 (5.8%) are in the process of putting it in place. This means that 21.2% of businesses in this field use or adopt the HACCP method. This shows that a lot of them care about following international safety standards. 54 of the 382 businesses in the meat industry (14.1%) have already put the HACCP system into place, and another 29 (7.6%) are in the process of doing so. This is the industry with the highest level of implementation. The meat industry has the highest rate of businesses using or putting in place the HACCP system, at 21.7%. This is the highest rate of any area that was looked at.

On this basis, the dairy and meat industries use the HACCP method more effectively than the drinking and non-alcoholic beverage businesses. One important thing to note is that the meat business has the best system execution, while the drinking beverage industry has the worst.

To follow these standards, big money needs to be spent on teaching employees, updating production lines, and making changes to how internal risk management is done. But the adoption has led to long-term gains,

such as better product quality, the opening of new markets, and more trust among customers.

Table 7

The number of Ukrainian enterprises that have implemented and are using the HACCP system

№	Industry	HACCP system implemented and applied at the enterprise	HACCP system being implemented at the enterprise	Total number of enterprises
1.	Beverage industry (including alcohol)	9	5	106
2.	Production of mineral waters and non-alcoholic beverages.	11	10	95
3.	Dairy products	37	14	240
4.	Meat products	54	29	382

Source: compiled by the author based on [13; 31]

Putting in place food safety systems in Ukrainian businesses that meet the requirements of ISO 22000 and HACCP standards is a big step toward making Ukrainian food goods better and more competitive on foreign markets. These systems not only make sure that strict safety rules are followed, but they also help to boost production speed and companies' standing in the global market.

One of the most environmentally conscious dairy firms in Ukraine is supposedly "Danone Ukraine". Danone is well-known all over for its commitment to corporate social responsibility (CSR) and sustainable development. The Ukrainian component is not different either.

Social responsibility instances from "Danone Ukraine":

One actively pushing the idea of healthy eating is "Danone Ukraine". Offering a broad spectrum of natural and functional dairy products, the firm engages in research and development of goods that satisfy current customer expectations for a healthy lifestyle. This shows great social responsibility in making sure customers may get safe and high-quality items.

The business gives environmental responsibility much thought. Projects intended to lower Danone Ukraine's environmental effect include

energy-saving ones, carbon emissions-lowering ones, and water resource optimization in manufacturing operations. Apart from that, the business is always striving to cut plastic use in packaging and substitute eco-friendly alternatives.

"Danone Ukraine" is doing social projects meant to help nearby areas grow agriculture. One such scheme for Ukrainian farmers lets nearby milk producers guarantee the quality of their goods and have a steady pay level. This not only helps the local infrastructure to flourish but also helps to enhance the economic condition in the areas the firm works in.

"Danone Ukraine" also actively participates in humanitarian endeavors meant to assist groups of people who are socially deprived. To feed the elderly, young children, and other vulnerable people, the firm works with many nonprofit companies.

Thus, "Danone Ukraine" not only applies the HACCP method to guarantee the safety of its goods but also shows a great degree of social responsibility by means of its activities in consumer health, environmental preservation, community assistance, and charity. Implementing the HACCP (Hazard Analysis and Critical Control Points) system in manufacturing presents Ukrainian businesses with many challenges that could differ based on the company's particular, size of production, and degree of industry growth. The implementation of HACCP is complicated and long as these challenges might be technical and organizational, financial, and personnel-related.

The most significant obstacles for Ukrainian companies that implement HACCP methodology include:

The staff members' lack of understanding of the standards and principles of the HACCP system is one of the most significant challenges that Ukrainian businesses encounter. This approach necessitates a comprehensive understanding of the mechanisms that regulate food safety throughout the entire manufacturing process. Nevertheless, a significant number of employees are deficient in the necessary knowledge and skills, which may result in system implementation errors or partial deployment defects. This issue is resolved through the implementation of consistent training programs, the enhancement of staff certifications, and the inclusion of food safety management professionals.

The implementation of the HACCP system is a costly endeavor that necessitates the compilation of internal documentation, the modernization

of equipment, personnel training, and the establishment of a monitoring and control program structure. In terms of restricted access to funds, these expenses may be significant for many small and medium-sized enterprises. Additionally, maintaining the system at an appropriate level necessitates ongoing expenditures, which may present an additional challenge for organizations with limited financial resources.

The organization and structure of the company's production activities are critical to the effective implementation of HACCP. Nevertheless, numerous Ukrainian enterprises are confronted with outdated infrastructure and inadequate IT systems. This may encompass a lack of modern quality control apparatus, a low degree of manufacturing automation, or obsolete technical solutions that impede the effective use of food safety systems. The modernization of manufacturing necessitates substantial investments, which creates additional obstacles for businesses.

The HACCP implementation procedure is mandatory for numerous food sector companies in Ukraine, in accordance with European rules that have been harmonized. Conversely, the execution process may be impeded by insufficient government assistance, ambiguous directions and suggestions, and frequently excessive bureaucratic standards. Companies may encounter difficulties in obtaining the necessary information, regulations, and guidance from government officials.

The documentation support of the HACCP system, which is so essential, is provided by the formulation of control procedures, risk analysis, surveillance of key points, and the execution of corrective measures. This is a challenging task for numerous organizations due to their inability to produce the necessary documents that meet international standards. In addition to meeting regulatory requirements, the documentation must be readily comprehensible to staff members.

The implementation of the HACCP system necessitates modifications to the organization's corporate culture. This necessitates the implementation of innovative quality control methods for products and manufacturing processes by both laborers and management. However, staff members and even administrators may object to the implementation of new criteria due to their dread of change, the necessity for increased responsibility, or their lack of understanding of the benefits of the HACCP system. Success in the overall deployment of the system

necessitates support from all levels of the organization, including senior management.

In the process of harmonizing Ukrainian legislation with international food safety criteria, certain discrepancies or conflicts between national laws and HACCP or ISO 22000 standards may arise. This could potentially confound the implementation process for companies, as they will need to adjust their procedures to align with the requirements of various regulatory systems. A variety of challenges, including financial, technical, organizational, and cultural, impede the implementation of the HACCP system in Ukrainian food enterprises. In order to surmount these obstacles, it is imperative to implement a comprehensive strategy that encompasses the modernization of production capacities, the enhancement of interactions with regulatory bodies, and an increase in government support. The successful implementation of HACCP will enhance the competitiveness of Ukrainian enterprises in both domestic and international markets, ensure food safety, and improve product quality.

The significance of this process in assuring the quality and safety of products, as well as improving competitiveness in international markets, is emphasized by the implementation of food safety systems, including ISO 22000 and HACCP, in Ukraine's food industry. The effective implementation of these systems is a strategic step toward the integration of Ukrainian enterprises into global and European standards. The implementation of HACCP and ISO 22000 presents opportunities for the enhancement of production processes, the access of new markets, and the reinforcement of consumer trust, despite the obstacles associated with financial constraints, insufficient staff training, and the absence of modern technologies.

Businesses must allocate resources toward employee training, equipment modernization, and international standard compliance in order to accomplish these objectives. Furthermore, the government's assistance in simplifying the regulatory framework and facilitating access to financial resources is essential for successful adaptation to new conditions. The long-term development strategy of enterprises is also significantly influenced by the enhancement of social responsibility, environmental orientation, and transparency of processes. Consequently, the establishment of food safety systems is not only a requirement for maintaining standards, but

also a critical instrument for the sustainable growth of enterprises, the enhancement of working conditions, and the mitigation of negative environmental effects.

6. Conclusion

The concept of social responsibility of business, or SRB, is prominent in the expansion plans of modern companies. Not only does her involvement strengthen the company's finances, but it also boosts its reputation and gives it a leg up on the competition. Companies may tailor their CSR initiatives to their unique missions and objectives by drawing from a variety of theoretical frameworks, including the conventional, ethical, strategic, and philanthropic approaches. Now more than ever, companies operating in our increasingly interconnected world need to consider not just the social and environmental consequences of their decisions, but also the desires of their customers in terms of sustainable development. They are able to improve society and strengthen their connections as a result.

Businesses in the food sector do not participate in many social initiatives, and there is a lack of adherence to international reporting requirements, according to research. Many Ukrainian companies still don't do enough to be transparent about how they operate, despite the growing importance of transparency and simple access to information. Companies should be more transparent and increase their efforts towards social responsibility. In the long term, this will assist establish credibility with both consumers and the company.

The section provides a detailed analysis of the state of corporate social responsibility in Ukraine's food industry, which has allowed for the identification of the main issues in implementing CSR standards and the ways to overcome them. Research has shown that only 4.5% of food industry enterprises in Ukraine publish reports according to international GRI standards, indicating a low level of transparency and insufficient use of international reporting practices. At the same time, 90.5% of surveyed business leaders do not use reporting practices in accordance with these standards, which indicates a lack of attention to issues of social responsibility.

Families and communities still face significant challenges when it comes to food security. The costs of food items, the buying power of the community, and the way people eat all affect how much food is available.

Even though things are stable on a national level, it's hard for low-income families to get good food, which hurts their health and makes them less productive. The government should make sure that food is easy for everyone to get, especially the most defenseless people.

The research also revealed that among enterprises implementing the HACCP system (Hazard Analysis and Critical Control Points), the highest level of adoption is observed in the meat processing industry, where 14.1% of enterprises are already using the system, and another 7.6% are in the process of implementation. At the same time, in the dairy industry, 15.4% of enterprises are implementing a system, which also indicates active efforts towards ensuring the quality and safety of food products

According to data from the State Statistics Service of Ukraine, the structure of expenditures of Ukrainian households in 2019 showed that 50% of the budget was spent on food, indicating a low level of purchasing power among the population. The largest portion of these expenses consists of meat (928 UAH per month) and bread (576 UAH per month). This confirms the need to implement socially responsible practices that will contribute to improving access to quality food products.

Raising the level of social duty in the food business is now a basic requirement for success. Some important areas are taking care of the earth, working with local groups, being open about activities, and coming up with new ideas. When businesses follow international food safety standards like ISO 22000 and HACCP, they become more competitive in both local and foreign markets, and customers trust these businesses more.

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