

Methods for assessing corporate social responsibility in the retail business

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Abstract. Corporate social responsibility is a complex concept that characterizes the activities of a company in various areas and requires evaluation of activity using specific methods. As retail has unique characteristics that distinguish it from other industries, there are limitations to the methods that can be used, and it is relevant to explore these methods. The purpose of the article was to analyse the methods of assessing corporate social responsibility in the retail sector, identifying their advantages and disadvantages and reviewing the peculiarities of their application in retail. The study uses scientific methods of analysis and comparison. The article categorizes methods of assessing corporate social responsibility by goals, time frames, focus, duration, scale and approach. A comprehensive assessment of various methods for measuring the level of corporate social responsibility development in retail companies was provided. This assessment includes an analysis of the advantages and disadvantages associated with each approach as well as a study of the potential opportunities for their application in the context of retail trade. This assessment identified the most effective and appropriate methods for evaluating corporate social responsibility in retail, taking into account the unique challenges and opportunities that exist in this industry. However, the analysis of methods for assessing the state of corporate social responsibility does not provide a uniform understanding of which one is universal and absolutely suitable for every retail company. The practical significance of the research lies in the possibility of applying these developments by retail companies when choosing a method for evaluating the state of corporate social responsibility

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● INTRODUCTION

When the concept of Corporate Social Responsibility (CSR) is being implemented in business processes, there is a need to update the methodological apparatus for evaluating business processes and the results of such activity. The update of the methodological apparatus for evaluating CSR results involves the availability of a universal assessment method or the formation of a comprehensive assessment method inherent to a specific type of economic activity. This necessitates a comparative analysis of the methods that can be used to evaluate CSR, based on which

the advantages and disadvantages of different methods can be identified, as well as the appropriateness of their application for enterprises in a certain field of activity. With the increase in the use of CSR by retail companies, it is advisable to determine methods that are relevant to this field. The concept of "Corporate Social Responsibility" is actively researched by scholars around the world. Within the framework of the study of approaches to the interpretation of the concept of "Corporate Social Responsibility" in Ukrainian and other normative legal acts (Salun &

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Konstantynovskiy, 2021) and scientific and practical literature (Cerediuk, 2019; Hrytsaienko, 2021), it was established that there is no single definition of this term, since CSR is a complex and multifaceted concept that encompasses different areas of enterprise activity: economic, legal, ethical and charitable categories.

Research on methods for evaluating corporate social responsibility is present in the works of several Ukrainian scholars. Works of K. Cerediuk (2019), M. Hrytsaienko (2021) and N. Stanasiuk *et al.* (2021) are devoted to theoretical studies of methods for evaluating CSR, determining the peculiarities of the researched methods and the possibility of their application in different areas of enterprise's activity (by types of economic activity or by industrial sectors). Scientists from other countries have made a significant contribution to the advancement of research on this topic. In the work of T.S. Thorisdottir & L. Johannsdottir (2020), a model was proposed for assessing the state of corporate social responsibility aimed at enhancing the diagnostic capabilities of CSR and, simultaneously, supporting organizational management in achieving sustainable development goals of the company. Another group of researchers, J. Lu *et al.* (2020) has developed a model for assessing the state of CSR, considering the objectives of sustainable development. This work was aimed at addressing key challenges in CSR assessment, such as the selectivity of implementation and the difficulty of comparing CSR across different industries or countries. The work of T.A. Tsalis *et al.* (2020) was dedicated to developing a flexible methodology for benchmarking and assessing the environmental dimension of CSR. This method is based on a set of well-defined indices and environmental indicators proposed by the Global Reporting Initiative (GRI) for evaluating information published in corporate social responsibility reports (CSR).

The problem of forming and implementing methods of assessing CSR is also being solved by commercial enterprises such as Acumen Group, Atkisson Group, Balanced scorecard solutions (n.d.), and others. These companies have developed their own methods of assessing CSR and providing consulting services to enterprises. It is also worth mentioning the developments of non-profit organizations such as the William Davidson Institute (SCALA metrics lab..., n.d.) at the University of Michigan, and the Center for the Study of Philanthropy at the University of Pennsylvania (Linking cost and impact, n.d.) which, after developing their own methods, provide opportunities for their use for enterprises in various fields of activity. The goal of the

research was to provide a comprehensive assessment of various methods of measuring the level of corporate social responsibility of retail companies. Such assessment includes the discussion of the advantages and disadvantages associated with each approach, as well as the study of how these methods can potentially be applied in the context of retail trade. The present study employed theoretical methods, namely, analysis and comparison, with the purpose of reviewing and comprehensively presenting methods for assessing the state of corporate social responsibility. Each of these methods was thoroughly analysed, with the identification of their advantages and disadvantages. Within the framework of this study, a comparative analysis was conducted on methods for assessing the state of corporate social responsibility, and also the possibilities of combining them for a comprehensive assessment of CSR in retail businesses were investigated. The significance of the definitions of methods was revealed, and texts and categories were interpreted using the hermeneutic method. The conclusions of this study were formed using the method of generalisation. The individual results of the research were presented using a tabular method.

● CHARACTERISTICS OF CORPORATE SOCIAL RESPONSIBILITY ASSESSMENT METHODS

Most methods of assessing CSR were developed and actively used in the United States. A.B. Carroll (1991) and C. Clark *et al.* (2004) not only described these methods theoretically but also developed and implemented their own methods of evaluation in the activities of commercial and non-commercial enterprises. T. Loew (2003) identified the most acceptable approaches for each type of environmental cost accounting of an enterprise in conducting CSR activities in the direction of environmental protection. The developments of scientists are used and remain relevant to this day. Towards the end of the 20th century, there was an active development of the concept of CSR. Since that period, methods and indicators for evaluating CSR have been and continue to be developed. The majority of these methods are based on the Impact Value Chain model, which was developed by C. Clark *et al.* (2004). According to this model, it is assumed that enterprises have social, environmental, and economic impacts that affect society, local communities and the environment. This impact includes planned and unplanned results as well as negative and positive effects (Fig. 1).

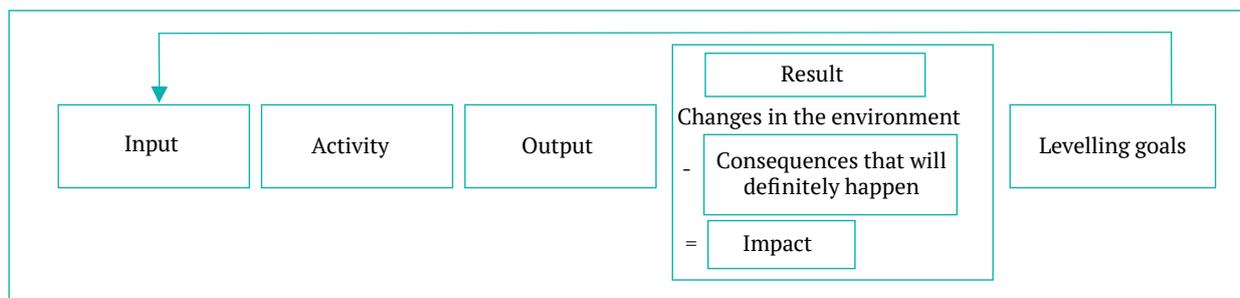


Figure 1. Value impact chain model

Source: compiled by the authors based on C. Clark *et al.* (2004)

According to this model, a goal of company's CSR is formulated as an input to allocate resources (material, technical, financial, informational, etc.) and establish a sequence and technology for their use within the current activities. The output represents the immediate, direct and rapid consequences of the activities carried out. Results indicate the degree to which the company's goal has been achieved and the environment has been affected. The impact of using corporate social

responsibility is the result of the positive effects minus the mandatory consequences in case of inactivity (Carroll, 1991). Impacts include predictable as well as unpredictable results and negative and positive effects, both long-term and short-term. If the impact is insufficient, the goal is updated. Based on the presented model (Clark *et al.*, 2004) a matrix of characteristics of methods and types of assessing the impact of CSR can be constructed (Table 1).

Table 1. Characteristics of CSR assessment methods

Feature	Type	Characteristics of the method
Set goals	Screening	Methods suitable for screening can facilitate the evaluation of the feasibility and effectiveness of specific social initiatives.
	Monitoring	Methods suitable for monitoring assist management in making current operational decisions and provide data for investor evaluation.
	Reporting	Methods aimed at the formation of reporting are useful for reporting to external stakeholders such as potential investors, the public, or other organizations that make requests about a company's CSR.
	Rating	The methods of evaluation are used for retrospective analysis of the enterprise key performance indicators (KPI) achievements.
Time frames	Perspective	To assess future (planned) impacts, such as expectations from planned projects and programs, forecasting methods are used.
	Actual	Checking the current status of indicators allows to assess the state of affairs before certain control points or deadlines.
	Retrospective	Evaluation of past performance.
Focus	Input data	Input-based methods are useful for assessing differences in input resources (such as costs, savings due to increased employee satisfaction resulting from social initiatives).
	Output data	Output-based methods are useful for assessing differences in outputs (such as brand reputation, number of loyal customers, number of brand ambassadors).
Duration of the analysis	Short-term	In more traditional methods, measurements focus on the short term.
	Long-term	Measuring certain KPIs may require a long-term approach. For example, to assess the impact of implementing a policy to reduce CO ₂ emissions in production, a long period of time will be needed, and therefore, the KPI evaluation method must be adapted to such duration.
Scale of business	Micro (individuals) Meso (company) Macro (society)	When evaluating the impact of a business (micro), different indicators are used than when evaluating the impact of the macro-environment.
Approach to measuring CSR indicators	Process methods	Monitoring the efficiency and cost-effectiveness of current operational processes.
	Methods of influence	Measure the operational results and their impact by comparing the expected results in the case of successful implementation of CSR activities with the results in the absence of such activities.
	Monetization methods	It is a quantitative assessment of social and environmental KPIs. An example of such method is the 3P (Plan, Prepare, Present) approach, which quantitatively assesses and translates into a monetary form the economic dimension (profit), social dimension (people), and environmental dimension (planet).

Source: compiled by the authors based on R.S. Kaplan & D.P. Norton (1996), C. Clark *et al.* (2004), J.A. Van Ast *et al.* (2005), K. Maas (2009), K. Maas & K. Liket (2011)

The empirical characteristics of sustainability assessment methods presented in Table 1 involve the use of specific indicators or indicator systems that can be applied in the analysis and monitoring of sustainability. Sustainability indicators used in assessments may be specialized and specific to a particular type of economic activity. Therefore, each of the listed sustainability assessment methods will be considered in terms of their applicability to sustainability assessment in retail.

The Impact Metrics System (17 impact..., 2023) was developed by Acumen Fund and the consulting company McKinsey to help commercial and non-profit enterprises focus on actions that provide immediate results and

improve the long-term competitive positioning of the enterprise in the changing and dynamic market conditions. The developed system of indicators focuses on building such a management system that balances financial and operational indicators, leading and lagging indicators, as well as indicators based on the vision and mission of the enterprise which reflect the needs of stakeholders and the organization. Typically, there are five areas of "impact metrics": finance, internal business processes, customers, learning and staff growth, vision, management and continuity (17 impact..., 2023). The disadvantages of the Impact Metrics System are: the inability to use it for micro-scales and the inability to quantitatively measure the

impact of CSR on business performance results (for example, in monetary terms). The advantage is the universality of the Impact Metrics System in terms of application and its applicability in retail for large local market players.

The Sustainability Compass (n.d.) by Atkisson Group focuses on key dimensions of sustainability: nature, economy, society and well-being. This popular management tool is used to shape, define, evaluate and measure progress towards sustainable development in retail networks within the United States, demonstrating its potential application in practice and in Ukraine. It also easily integrates with the United Nations Sustainable Development Goals (Sustainability accelerator network). However, the Sustainability Compass cannot be used by large international enterprises and does not provide the possibility to assess the results of implementing CSR projects and their impact on the company's operations.

The Balanced Scorecard (BSC) (Balanced scorecard solutions, n.d.) is based on the idea of considering strategic indicators in addition to traditional financial metrics, in order to form a "balanced" view of a company's performance. The concept of the Balanced Scorecard goes beyond the simple use of perspectives and represents a holistic system for managing strategy. This means that the method reflects the relationship between projects and programs, KPIs, strategic goals as well as the mission and vision. The BSC allows for the integration of indicators for the implementation and application of sustainability strategies with key performance indicators of business operations (BSI). The main advantages and disadvantages are the ability to evaluate the impact of sustainability on a company and to compare the situation in retrospect, but it cannot be used in the long term, making it impossible to use in, for example, building a carbon reduction strategy. Additionally, the Balanced Scorecard cannot be used for micro-businesses. Overall, the method is effective when applied in the retail sector, for medium- and large-scale enterprises and for determining the current balance between different aspects of business activity.

Best available charitable option (BACO) (n.d.) by Acumen Fund is an alternative to the penetration metrics system. The main difference of BACO lies in its approach to the process as well as to the monetization of the results of social impact measurement. The method allows for quantitative evaluation of the social impact of investments and comparison with existing charitable options for addressing a specific social problem, providing systematic information for management decision-making, regarding investment of a charitable fund from a set of options with a quantitative indication of whether a social investment exceeds existing alternatives (Best available..., n.d.). Short-term evaluation and the inability to apply the method to all business scales are its limitations. However, the method is essential for converting social impact measurement results into quantitative indicators, which is particularly important in industries such as food retail, where it is necessary to consider the economic viability of social activities with low profit margins (4% to 15%).

"The bottom part of the impact assessment pyramid" was developed by T. London (2008). The goal is to form a "complete picture" of the impact with a focus on understanding what underlies the enterprise's impact pyramid

and assessing the scale of the impact on the external environment of the enterprise's activities: society, local communities, and even global social issues. Any enterprise potentially affects three groups of stakeholders: sellers, buyers and local communities. Therefore, the method helps management assess potential socially oriented projects, and the system of indicators promotes a deeper understanding of the relationships between profit and the solution of certain social problems. The disadvantages of the method include a short-term evaluation perspective and a relatively narrow application – it is used for medium-scale enterprises that are already transitioning to the macro-business class, as well as for the largest market players. The advantages include the ability to quantify global social initiatives and establish a relationship between them and the potential profit the company will receive. This method is used in the retail sector by large international companies as the primary tool for evaluating the results of global corporate social responsibility projects.

Cost per Impact is a development by the Center for High Impact Philanthropy at the University of Pennsylvania (Linking cost and impact, n.d.; Maas & Liket, 2011). The essence of the method lies in evaluating philanthropic projects and determining the most impactful and beneficial alternatives with equal resource investment. Evaluation is conducted based on two factors: social impact, which is measured by specific and concrete indicators (e.g. in youth entrepreneurship projects – the percentage of young people from a particular area engaged in entrepreneurial activity and self-employment); and the cost of investments made in a particular philanthropic project. This method is sensitive to information about what is effective or not, and how much capital is needed to achieve a desired effect. However, the method has certain limitations, such as only evaluating input data, the inability to evaluate results in monetary terms and the inability to analyse project performance at intermediate points. This method can only be used by retailers as an auxiliary tool, due to limitations in evaluating CSR initiatives.

The CHAMP method (Charity Assessment and Management Practice) for evaluating charitable activities was developed by the Dutch charity organization De CBF-DonatieTest in 2006 (Maas, 2009). The essence of the method is to conduct evaluation of five different levels of impact: on the society; on the local community; on outcomes; considering input resources (money, volunteers, etc.); on activities; and on input data. This tool is designed to help businesses report on the current state of corporate social responsibility (CSR) and to help charities and volunteers choose which CSR initiatives to work on together. However, this method cannot be used in the retail sector as a standalone tool: it does not consider the long-term perspective of projects (showing results for today only), is used only for reporting purposes and does not consider the long-term impact after the implementation of CSR measures.

"Bubble chart of an investment fund" is a tool for visualizing the results of CSR and the dynamics of CSR indicators. It allows for easy comparison of the performance of the enterprise with others in the same issue. For example, fund management and executives at different levels can use the bubble chart to evaluate relative productivity and cumulative investments in the fund (or overall charitable

investments) based on productivity indices. The advantages of this method are ease of evaluation, universality and the ability to apply it to enterprises of different scales. Disadvantages include displaying only individual investments in the fund (but it can display current overall investments or overall charitable investments as desired), not reflecting participant costs and displaying performance only at a certain point in time (Tuan, 2008). This method is completely universal and is used in retail for evaluating CSR, but to obtain a complete picture, it is advisable to use it in combination with other methods.

Expected Return is a method developed by the Hewlett family fund (Maas, 2009). The method calculates the expected profitability of CSR investments by investing in the most profitable projects based on the principle of “invested dollar for benefit”. The method does not evaluate the current state of affairs but is purely prospective. The Expected Return provides a systematic, consistent and quantitative approach to evaluating the potential benefits of CSR and is based on the analysis of economic efficiency, cost analysis and financial results. Overall, the method is illustrative for managers of different branches and departments when evaluating the state of CSR from an economic perspective, when it is necessary to analyse costs for a specific corporate social responsibility project. This method has certain similarities to Cost per Impact, but there is a significant difference in the research objectives, duration and main focus. Expected Return can be applied in retail, but it should be combined with other CSR evaluation methods to obtain data in dynamics.

LEM (Local Economic Multiplier) is an approach that uses market incentives to promote environmental protection (Maas & Liket, 2011). The LEM approach recognizes that markets are not perfect, and there may be negative

externalities that are not reflected in market prices. LEM advocates for the use of market-based tools, such as taxes, subsidies and emissions trading systems, to correct these market failures and align private incentives with social goals. LEM emphasizes that environmental protection should be achieved in the most cost-effective way possible, and market-based tools can achieve this by providing incentives for firms to reduce their pollution and incentivizing the development of cleaner technologies. LEM has been successfully applied in various countries, including the USA, China, and Europe, and is a promising approach for promoting environmental protection in a market economy. In this section, the different corporate social responsibility assessment methods were reviewed and a detailed description of each of them was provided, including both their advantages and disadvantages as well as the history behind some of them and the reasons for which they were created.

• **THE PECULIARITIES OF APPLYING THE INVESTIGATED METHODS IN ASSESSING THE STATE OF CSR FOR RETAIL SECTOR ENTERPRISES**

Empirical categorization of Corporate Social Responsibility (CSR) evaluation methods based on their goals, timeframes, focus, duration, scale and approach, as well as analysis of CSR evaluation methods by identifying their characteristics and using the “Value Chain Impact” model, which states that companies have social, environmental, and economic impacts that affect society, local communities, and the environment, do not provide a unified understanding of which method is universal and suitable for retail companies. Each of the listed methods has its advantages and disadvantages, as well as a specific application (Table 2).

Table 2. Generalized characteristics of the studied methods

Method name	Advantages	Disadvantages	Application in retail
Impact Metrics System	The universality of application and the potential for use in large local enterprises.	Inability to use for micro-scale businesses; inability to quantitatively measure the impact of CSR on business outcomes.	For large local market players.
The Sustainability Compass by Atkisson Group	This allows for the formation, identification, evaluation and measurement of progress towards sustainable development and can be easily integrated with the United Nations Sustainable Development Goals.	It does not allow for evaluating the results of implementing CSR projects and their impact on the company’s performance.	This method cannot be used by large international trading companies.
The Balanced Scorecard (BSC)	“Enables to assess the impact of CSR on the enterprise, compare the situation retrospectively”.	This method cannot be applied in the long-term perspective and for micro-businesses.	This approach is effective when applied to meso- and macro-scale enterprises.
BACO	Allows to translate the results of CSR into quantitative indicators.	Short-term focus and inability to be applied to all business scales.	This is possible, provided that it is combined with methods for evaluating the CSR process.
“The bottom part of the impact assessment pyramid”	Evaluates global social initiatives in quantitative terms, shows the relationship between costs and potential benefits.	Short-term evaluation perspective and narrow application.	It is applied by large international enterprises as a primary one.

Table 2, Continued

Method name	Advantages	Disadvantages	Application in retail
Cost per Impact	Sensitive to information.	Does not evaluate input data, monetary outcomes, and cannot analyse project activities at intermediate points.	Can only be used as an auxiliary tool.
CHAMP	An effective tool for forming reporting.	Does not take into account the long-term perspective of projects.	Cannot be used as a standalone method.
“Bubble chart of an investment fund”	Ease of assessment, universality, and applicability to enterprises of different scales.	Reflects only individual investments in the fund, does not reflect participant costs, and reflects productivity only at a certain point in time.	Possible, provided that it is combined with methods that allow monetizing the results of CSR.
Expected Return	Provides a systematic, consistent and quantitative approach, allows for planning CSR strategy.	Does not evaluate the current state.	Possible, provided that it is combined with methods for evaluating the current situation.
LEM	Ability to monetize research results, coverage of data over time and ease of use.	Does not cover the process part of CSR.	Often used in combination with process methods.

Source: compiled by the authors based on K. Maas (2009), K. Maas & K. Liket (2011)

The application of a particular method for assessing CSR should be justified by the time frame, scale of business, purpose of assessment, and format of the results obtained. However, a method such as the Local Economic Multiplier (LEM) can be used independently for a basic assessment of corporate social responsibility of retail companies. For a comprehensive evaluation of CSR, a pool of methods should be applied, in which the advantages of some compensate for the disadvantages of others. An effective strategy might involve employing a blend of the LEM alongside the method referred to as “The bottom part of the impact assessment pyramid”. By adopting this method, a thorough assessment of a company’s corporate social responsibility would be possible to conduct, encompassing an analysis of both its present status and past CSR initiatives.

The obtained results indicate that assessing Corporate Social Responsibility (CSR) in the retail sector requires the application of specific methods. As corporate social responsibility is a complex and intricate concept, the approaches to evaluating its status must be appropriate and well-suited. It is important to note that there is no singular approach to determining the current state of a company’s CSR, so it would be prudent to compare the findings of this study with those of other researchers. In the work of A.S. Kantudu & I.A. Gololo (2020), existing methods for evaluating the impact of CSR on Earnings Management were described. Among these methods, the “Reputation Index of Rating Agencies” can be distinguished, which is related to the previously mentioned Balanced Scorecard method. However, there are significant differences between these two approaches. The BSC methodology entails conducting assessments by both the company itself and third parties, whereas the “Reputation Index of Rating Agencies” is solely conducted by consulting firms. Both methods aim to establish clear metrics on which an index will be based. The obtained result is a mathematical representation of the overall state of Corporate Social Responsibility (CSR),

accompanied by a specific matrix that provides an interpretation of various aspects of the CSR development on the company. This index can be compared retrospectively, both within the same organization and with other market players. However, similar to the current research, certain limitations in the application of this method have been identified by the authors. These limitations mainly revolve around the focus on larger enterprises and the requirement for significant resources to conduct the evaluation. The “Reputation Index of Rating Agencies” can be applied for evaluating retail sector enterprises; however, it is best suited for larger-sized companies, and its use for local or even regional retail chains might be restricted due to resource constraints.

Another set of researchers who have investigated this issue are B.T.T. Hang & H.T.M Duyen (2020). In their work, the scholars provided categorization of approaches to assessing the state of Corporate Social Responsibility (CSR) in enterprises. One of these approaches is One-dimensional measures. The essence of this approach lies in evaluating CSR in specific areas (e.g., environmental conservation, education, healthcare, etc.). This approach shares similarities with the previously described “The Price of Impact”, as both approaches are narrowly focused. Therefore, similar to the findings in this study, the authors concluded that for a comprehensive assessment of CSR, a combination of other methods should be employed by companies. No limitations for application in the retail sector were identified by the authors, so this method can be utilized in trading companies, albeit in conjunction with other methods.

Finally, it is relevant to consider the work of L.F. Gronbach (2023), where the author explores the peculiarities of assessing Corporate Social Responsibility (CSR) in large international enterprises, using one of the world’s largest postal services as a case study. The research highlights the necessity of using various methods for a comprehensive and holistic evaluation of CSR status. Furthermore,

the author emphasizes that individual CSR initiatives may require tailored assessment methods, thus supporting the thesis put forward in this current study, regarding the need for a combination of methods to achieve assessment goals. While the focus is solely on the postal company without considering the experience from related sectors such as retail, the authors of this article believe that the findings of the study have practical relevance in the retail industry as well. Overall, it can be concluded that the research, despite the different contexts, shares similarities in results. However, it is important to note that the number of studies on this topic in the retail sector is limited, making comparisons challenging. Although comparable sectors may share common characteristics, they also possess specific nuances inherent to their respective activities. Therefore, when interpreting results, these unique aspects should also be taken into account.

● CONCLUSIONS

Corporate social responsibility has become an indispensable component of a company's operations and is deeply integrated into its processes. Given the distinctive traits that distinguish the retail sector from other industries, there are constraints inherent in employing conventional approaches to appraise CSR within retail enterprises and requiring the application of peculiar methods. In this study, existing methods for assessing CSR were analysed, their features (including advantages and disadvantages) were investigated and their potential for application in the retail

businesses sector was explored. These methods were categorized according to a number of characteristics and types. An analysis of the possibilities of applying one or another method in combination with other methods, when assessing the state of CSR, has been carried out.

The research findings revealed that each of the analysed methods has its own limitations and advantages when applied to retail companies. It was found that there is no single method for assessing the state of CSR in the retail sector, and a combination of methods is necessary to achieve a comprehensive all-encompassing analysis. One promising approach could be to use a combination of the LEM method and "The bottom part of the impact assessment pyramid". This approach would provide a comprehensive evaluation of a company's CSR by assessing both the current state and previous CSR projects. Given the rapid development of the retail sector and its CSR initiatives, further research is needed to identify the primary challenges in developing methods for assessing the current state of CSR. Another promising direction for research is to identify the characteristics of various methods and how they can be combined to provide a more comprehensive evaluation of a company's CSR efforts.

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● CONFLICT OF INTEREST

None.

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Методи оцінювання корпоративної соціальної відповідальності в ритейлі

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Анотація. Корпоративна соціальна відповідальність є комплексним поняттям, що характеризує діяльність підприємства в різних сферах і потребує оцінки діяльності із застосуванням специфічних методів. Оскільки ритейл має унікальні характеристики, які відрізняють його від інших галузей, існують обмеження щодо методів, які можуть використовуватися, і ці методи актуально дослідити. Метою статті було проведення аналізу методів оцінювання корпоративної соціальної відповідальності в сфері ритейлу, виокремлення їх переваг та недоліків, огляд особливостей їх застосування в ритейлі. В дослідженні використано наукові методи аналізу та порівняння. У статті проведено категоризацію методів оцінювання корпоративної соціальної відповідальності за цілями, часовими рамками, фокусом, тривалістю, масштабом та підходом. Надано комплексну оцінку різноманітним методам вимірювання рівня розвитку корпоративної соціальної відповідальності підприємств сфери ритейлу. Така оцінка охоплювала аналіз переваг і недоліків, пов'язаних з кожним підходом, а також дослідження потенційних можливостей їх застосування в контексті роздрібною торгівлі. Завдяки цій оцінці було визначено найбільш ефективні та відповідні методи оцінки корпоративної соціальної відповідальності в ритейлі, враховуючи унікальні виклики та можливості, які існують у цій галузі. Однак, проведений аналіз методів оцінки стану корпоративної соціальної відповідальності не надає єдності розуміння, який з них є універсальним та абсолютно підходить для кожного підприємства сфери ритейлу. Практичне значення дослідження полягає в можливості застосування цих напрацювань підприємствами сфери ритейлу при виборі того чи іншого методу оцінювання стану корпоративної соціальної відповідальності

Ключові слова: сталість; аналіз; категоризація; роздрібна торгівля; розвиток