

Creation of a Strategically Oriented Social Responsibility Management System in a Georgian Organization

Maia Chechelashvili ^{1*}, Nino Chikviladze ¹, Irina Iashvili ¹, Tamar Kajaia ¹, Khatuna Kharkhelaury ¹ and Elisabed Malania ¹

¹ Department of Business Administration, Faculty of Business, Georgian Technical University, Tbilisi 0186, Georgia.

Corresponding author: e-mail: maiachechelashvili91@gmail.com.

ABSTRACT: For Georgia, a country actively seeking integration with European and global markets, creating a strategically oriented system of social responsibility management in Georgian organizations can become a key factor of competitiveness. The research aims to identify the key components of a strategically oriented social responsibility management system and to study the problems accompanying its integration into the strategy of Georgian organizations. In the research process, methods of analysis and synthesis, statistical methods, time series visualization, induction and deduction, and systematic approach were used. Data were collected through surveys using Computer Assisted Web Interviewing (CAWI) and processed in Microsoft Excel. The study confirms the importance of a strategic approach to corporate social responsibility in Georgian organizations for sustainable development and integration into international markets. Using decomposition, key problems of effective implementation of corporate social responsibility are identified, among which regulatory uncertainty and strategic integration are highlighted as the most relevant for Georgian organizations; components of an effective social responsibility management system are formed. The actions, the implementation of which constitutes an adaptive algorithm for the formation of a strategically oriented system of social responsibility management, capable of ensuring the organization's competitiveness in the long term, are defined. In the example of existing organizations, the significance of problems related to the implementation of socially responsible behavior and the assessment of the formation of key components of a strategically oriented system of social responsibility management are evaluated. It is recommended to switch from a tactical approach to social responsibility management to a strategic one, integrating it into corporate strategy and focusing on solving real social and environmental problems. The results of the study can be used by organizations as a roadmap for incorporating social responsibility into their strategy, which will contribute to increased competitiveness and long-term sustainable growth.

Keywords: Sustainable Development, Congruent Communication, Stakeholders, ESG Report, Competitiveness.

I. INTRODUCTION

The relevance of the research devoted to the creation of a strategically oriented system of social responsibility management at enterprises and organizations in Georgia is conditioned by the aspiration of business structures to integration with European and world markets, in the process of which understanding and implementation of best practices of social responsibility management become crucial. The potential of research in this area lies in ensuring the compliance of management practices in Georgian organizations with global trends, increasing their competitiveness and reputation in the international arena.

An organization's management system that provides for the development of corporate social responsibility (CSR) contributes to building trusting relationships with local communities, customers, employees, and partners. A strategically orientated social responsibility management system can strengthen this trust. An important aspect is also the need for Georgian organizations to be prepared for changes in global and regional regulation in the field of sustainable development and corporate governance. A strategically oriented social responsibility management system can provide Georgian organizations with the knowledge to anticipate, understand, and comply with such regulations, reducing the potential risks of stakeholder engagement.

E. Chalaganidze [1] notes that historically in Georgia, commercial organizations have historically prioritized profit. However, modern standards require a broader approach in which companies must take into account the needs of society, maintain ethical standards and pay attention to environmental protection. The author presents a comparative analysis of Georgia's commercial sector in different historical periods, emphasizing the evolution of CSR approaches; and pointing to the increasing impact of corporate social responsibility on both the company and the community it represents.

The original contribution of this article is that it is the first to systematically analyze the challenges and prospects of integrating a social responsibility management system (SRMS) into the strategy of Georgian organizations. The study reveals key challenges such as regulatory uncertainty, lack of resources, low awareness and cultural dissonance that impede the effective implementation of social responsibility. The article proposes a model of a strategically oriented social responsibility management system (SRMS) that includes important components such as a strategic framework, stakeholder engagement mechanisms, performance measurement systems, and transparent reporting. This study provides practical recommendations for Georgian organizations that can be applied to improve their social responsibility and compliance with global standards.

The purpose of this study is to identify the key components of the social responsibility management system for Georgian organizations. The authors' hypotheses are the following:

1. The issues that hinder the effective implementation of corporate social responsibility (CSR) in Georgian organizations include factors such as regulatory uncertainty, lack of resources, low awareness, and cultural dissonance. Identifying these problems is crucial for developing strategies to overcome them.
2. Assessing the level of development of the components of a strategically oriented social responsibility management system (SOSRMS) in Georgian organizations can help identifying the necessary actions for its successful implementation.

The hypotheses are directly linked to the research objectives, which are:

1. To identify the key issues that hinder the effective implementation of CSR in Georgian organizations which involves decomposing the broader problem of CSR implementation and examining the most significant obstacles faced by organizations.
2. To assess the level of development of the components of a SOSRMS in Georgian organizations and identify the necessary actions for its successful implementation which involves evaluating the presence and maturity of elements such as the strategic framework, stakeholder engagement mechanisms, performance measurement systems, and reporting structures.

II. LITERATURE REVIEW

The study by K. Lavrukina et al. [2] examines the role of innovative communication technologies in the development of Ukraine's economy after the war. The authors analyze the impact of modern information systems and technologies on economic recovery and strengthening. They emphasize that innovative communication technologies can contribute to faster infrastructure restoration, improve business processes, and attract investment. Particular attention is paid to the integration of technologies into various sectors of the economy, which can become a catalyst for sustainable development and increase Ukraine's international competitiveness. The study by O. Palamarchuk and I. Korkach [3] analyzes current trends in digital marketing in the context of modern business development. The authors examine key changes and innovations in digital marketing. These include the use of social media, content marketing, and search engine optimization (SEO). They also explore other digital tools that help to improve the effectiveness of marketing strategies.

Thus, I. Zdonek et al. [4], investigating the understanding and perception of corporate social responsibility by future managers who will implement CSR, emphasize that corporate social responsibility is an important source of innovation in the modern business landscape. As Georgia positions itself as an attractive destination for tourism, investment and business, a national focus on CSR can improve its brand image. Incorporating elements of social responsibility into the national strategy will promote Georgia as a responsible and forward-thinking nation. Thus, establishing a strategically focused social responsibility management system in Georgian organizations can promote sustainable growth, enhance Georgia's reputation, and ensure long-term economic and social well-being.

The study by I. Shopina et al. [5] addresses the issue of developing integrity and intolerance to corruption in the system of preparation for military service. The authors analyze the methods and approaches used to form an anti-corruption culture among military personnel. They emphasize the importance of fostering moral values and ethical standards as an integral part of military education, which contributes to the efficiency and professionalism of military personnel. The study by T. T. Le et al. [6] analyzes the impact of CSR on the performance of small and medium-sized enterprises (SMEs) in a developing country. The authors examine how the implementation of CSR initiatives affects the productivity, competitiveness, and sustainability of SMEs. They also examine the role of CSR in enhancing the reputation of enterprises and strengthening relationships with key stakeholders, which is important for business development in an increasingly competitive global environment. The study by R. Mann [7] is devoted to the development of a strategy for managing the development of regional competitiveness. The author analyzes the factors that affect the competitiveness of regions and proposes strategies for their effective management. They emphasize the importance of an integrated approach, including economic, social, and institutional aspects, to ensure sustainable development and strengthen the position of regions in the global economy. The findings formulated for SMEs in emerging market economies increase their value for the realities of Georgia, where SMEs lag far behind in understanding the importance of CSR for strategic development and competitiveness purposes [8, 9].

A. B. Carroll [10], examining the evolution of CSR, defines the trajectory of its development from the point at which CSR is an understanding and recognition of a company's duty to society through the stages when companies actively respond to social issues, implement CSR performance evaluation, to the point at which CSR is transformed into corporate social impact, i.e. a future that emphasizes the tangible and measurable impact of a company's CSR initiatives on society. Confirming the prospects of positive CSR impact in the face of uncertainty, A. Mahmud et al. [11] examined how businesses responded to the pandemic by supporting key stakeholders through CSR initiatives. The authors' findings emphasize the potential of corporate social responsibility as a powerful tool for businesses to address challenges during crises such as the COVID-19 pandemic.

III. MATERIAL AND METHOD

1. RESEARCH DESIGN

The methodology used to test our hypotheses includes:

- Quantitative research methods such as survey data collection, statistical analysis, and indicator-based assessment of CSR implementation and SOSRMS components.
- Qualitative techniques such as literature review, document analysis, and expert interviews to gain deeper insights into the contextual factors affecting CSR in Georgia.
- A systematic, multi-dimensional approach to evaluating the current state of CSR and the key requirements for a strategically oriented social responsibility management system.

Figure 1 provides an overview of the key steps in the research methodology including the research design. The research design combines quantitative and qualitative methods, with primary data collected through surveys and secondary data gathered from various sources. The data analysis involves both quantitative techniques, such as indicator-based assessment and statistical analysis, as well as qualitative methods, including content analysis and a systematic approach.

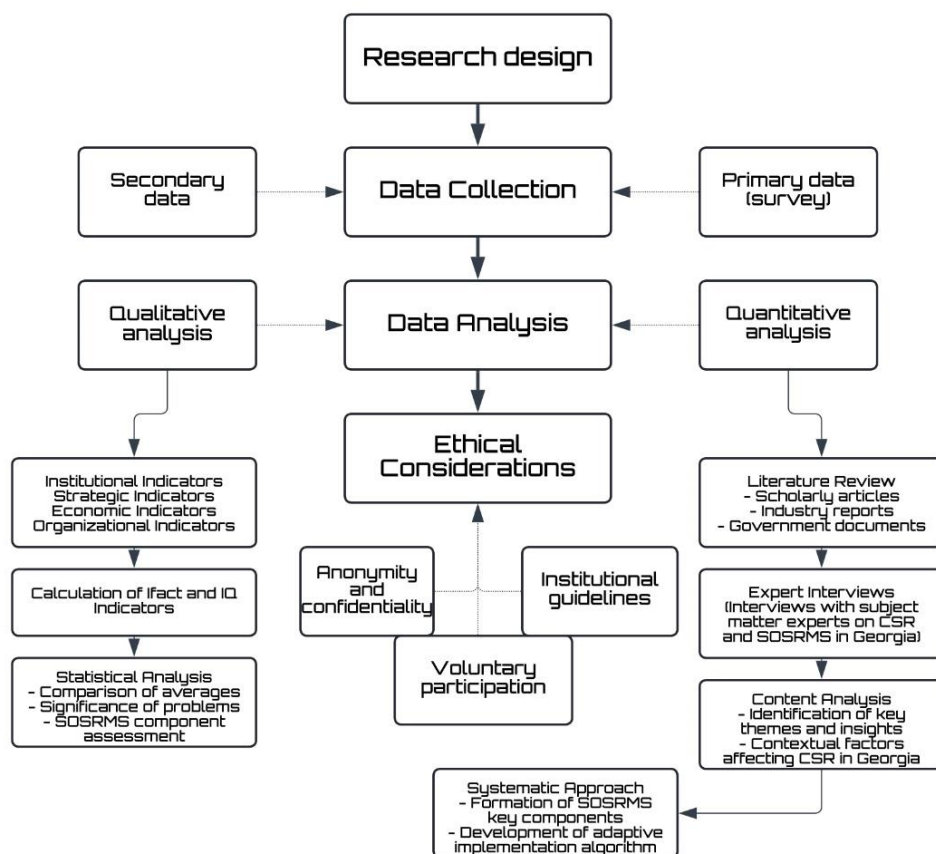


FIGURE 1. Overview of the research methodology

2. SAMPLING

Survey of employees of the Caspian plant “Heidelberg Cement”, Rustavi metallurgical plant, Gori canning plant “Kula”, confectionery enterprise “Sweet Country”, Rustavi chemical plant “Azot”, furniture manufacturing company “EMBAWOOD”. In order to assess the significance of the problems related to the implementation of CSR and to evaluate the formation of key components of SOSRMS, the survey was conducted using the Computer Assisted Web Interviewing (CAWI) method, the use of which ensured the ease of obtaining feedback from respondents, anonymity, and cost-effectiveness.

The following materials and data were used during the research: Resolution adopted by the General Assembly on 25 September 2015 [13]; Sustainable Development Report [12]; PRI: Annual Report [14] data from the Center for Strategic Research and Development of Georgia (CSR DG) and National Bank of Georgia [15]. The sample size was 156 and Table 1 shows the distribution of respondents by organization. Data processing was carried out using Microsoft Excel.

Table 1. Sample of employees of georgian organizations participating in a study on social responsibility

Georgian organizations	Number of people	%
Rustavi Metallurgical Plant	24	15
Caspian plant “Heidelberg Cement”	27	17
Gori cannery “Kula”	21	13
Confectionery enterprise “Sweet Country”	18	12
Rustavi Chemical Plant “Azot”	26	17

Furniture factory “EMBAWOOD”	15	10
Beer and soft drink factory “Kazbegi”	25	16

Source: compiled by the authors.

3. DATA COLLECTION

To assess the CSR of Georgian organizations, which made it possible to justify the need to introduce a strategically oriented social responsibility management system, the groups of indicators presented in Tables 2-5 were used.

Table 2. Group of institutional indicators for assessing CSR

Indicators	Degree of manifestation				Rank
	0.25	0.5	0.75	1	
Minimum use of business social responsibility standards (I1)	Minimum sharing of corporate social responsibility norms	Use of template schemes	Developing own standards and regulations	Use of international standards	1
Existence of the company’s social policy program document (I2)	Consideration of social tasks in strategic documents	Separate blocks of social orientation	A package of social initiatives with individual directions	The document approved by the higher administration of social development	1
Modernization of value creation system optimization (I3)	Understanding the importance of core competencies	Strengthening of individual categories of activity	Existence of the optimization scheme of the product value creation chain	Continuous optimization of created problems	1
Degree of integration of social responsibility of business into corporate culture (I4)	Minimal emphasis on business social responsibility	Social responsibility of business as an independent direction	Social responsibility of business as an element of organizational culture	Socially oriented-organizational culture	1
The social orientation of internal business processes (I5)	Absence of formal/informal strategy for internal social interaction	Existence of a procedure for taking into account the opinions of interested persons	The company’s social policy covers all areas of activity and all personnel	Existence of the social mission of the company	1
Providing comfortable working conditions (I6)	A minimum set of conditions	Below average conditions	Above average conditions	The most comfortable conditions	1

Source: compiled by the authors.

Table 3. Group of strategic indicators for assessing CSR

Indicators	Degree of manifestation				Rank
	0.25	0.5	0.75	1	
Application of production organization methods (S1)	Work with problems	Unsystematic work generated to support the system	Existence of attachment groups and their plans	Participates in activities to improve all systems	2

Social Investment Evaluation System (S2)	Minimal monitoring	Average monitoring	Analysis of social investments according to directions	Comprehensive analysis of social investments	2
Existence of socially oriented external communications (S3)	Disclosure of necessary public information	Public and company information system	Caring for image and social reputation	Practical programs for the implementation of the company's social mission	2
Personnel policy (S4)	Minimum set of staff competencies	The average set of personnel competencies	Unsystematic initiatives of human potential management	Personnel and environmental management system	2
Existence of strategic management and planning (S5)	The germ of a strategic management system	Having separate plans and initiatives without incorporating them into business processes	A separate strategic policy	A balanced system of strategic goal-setting and planning	2
Nature of partnership with the state (S6)	Support of individual directions of state initiatives	Participation in joint programs	Financing of public institutions	Participation in social programs	2
Purpose of using social policy instruments (S7)	Advertisement	Image/Reputation	Attracting social interest and investors	Increasing the social capital of the company in the market	2

Source: compiled by the authors.

Table 4. Group of economic indicators for assessing CSR

Indicators	Degree of manifestation				Rank
	0.25	0.5	0.75	1	
Energy efficiency growth rate (E1)	Local cases of improvement	Non-systematic measures	Systematic actions to ensure the use of resources	Global Energy Efficiency Programs	3
Labour productivity growth rate (E2)	More than zero figures	Below average	Average indicators	Above average figures	3
Payroll and personnel flow (E3)	Relevant	Below average	Average indicators	Optimal	3
Net profit and taxes (E4)	Relevant	Below average	Average indicators	Above average figures	3
Existence of social investments (E5)	The germ of social investment	Separate articles of expenditure	Financing of individual social programs	Social Funding Software Package	3
Resource conservation policy (E6)	Relevant	Below average	Average indicators	High	3

Source: compiled by the authors.

Table 5. Group of organizational indicators for assessing CSR

Indicators	Degree of manifestation				Rank
	0.25	0.5	0.75	1	
The company's business practices (01)	"Win-lose" strategy	Maximum profit strategy	"Win-win" strategy	Honest and transparent practices	4
Existence and implementation of the collective agreement (02)	A document reflecting collective needs	A formal collective agreement	Ineffective implementation	Analysis of the quality performance of the Collective Agreement	4
Existence of a special unit for the implementation of social programs (03)	Existence of the analogy of social programs	Availability of necessary personnel to fulfil the social task	Distribution of functions of social programs to subdivisions	Existence of a separate structural department	4
Level of security techniques (04)	Relevant	Below average	Average indicators	High indicators	4
Sponsorship, philanthropy, patronage (05)	Rare cases	Unsystematic practice	Individual initiatives and projects	Existence at full capacity	4
Systematic non-financial reporting of the company (06)	Inclusion of BSP positions in the general reporting of the company	Preparation of non-financial statements for a separate task	Open public information according to own strategy	Compliant with international standards	4
Interaction with the local population (07)	With minimal funding	One-time payment or assistance	Address programs and proposals	Supplementary pension programs and other forms of support	4

Source: compiled by the authors.

4. QUANTITATIVE RESEARCH DESIGN

The following methods were used in the process of research dedicated to the creation of a strategically oriented system of social responsibility management in Georgian organizations. Analysis and synthesis were used in the process of studying the problems accompanying the integration of the social responsibility management system into the strategy of Georgian organizations; in the process of decomposition of the problem of effective implementation of social responsibility by Georgian organizations.

Statistical methods of analysis, in particular, the method of comparison of averages, were used in assessing the significance of problems related to the implementation of CSR on the example of the Caspian plant "Heidelberg Cement", Rustavi Metallurgical Plant, Gori canning plant "Kula", confectionery enterprise "Sweet Country", Rustavi chemical plant "Azot", furniture manufacturing company "EMBAWOOD", beer and beer and soft drinks plant "Kazbegi"; in assessing the formation of key components of the strategically oriented management system of the Georgian organization; in assessing the effectiveness of the social responsibility management system. Time series visualization – in the process of analysing the SDG Index Score [12], reflecting the level of achievement of Georgia's sustainable development goals in 2012-2022.

Induction and deduction were applied in determining the content of key components of a strategically oriented social responsibility management system of a Georgian organization; in the process of determining the conditions, actions, and results of the successful functioning of the Georgian organization's SSMS. The systemic approach was applied in the formation of key components of the strategically oriented system of social responsibility management of a Georgian organization; in the discussion of the results obtained; in the formation of conclusions on the results of the research.

5. VARIABLES AND MEASURES

Based on the data obtained on the values of the indicators, the study assessed the CSR of Georgian organizations using the following formulas:

$$I_{\text{fact}} = \sum (K_{\text{In}} + K_{\text{S}_n} + K_{\text{E}_n} + K_{\text{O}_n}) \quad (1)$$

where I_{fact} is the integral indicator of social responsibility of business; K_{In} – total indicator for a group of institutional indicators; K_{S_n} – total indicator for a group of strategic indicators; K_{E_n} – summary indicator for a group of economic indicators; K_{O_n} – summary indicator for a group of organizational indicators.

$$IQ = \left(\frac{1}{m \sum_{j=1}^m X_{ij}} \right) * 100\% \quad (2)$$

Where IQ – qualitative indicator of CSR; X_{ij} – a variable reflecting the level of CSR of the organization according to indicator j for enterprise i ; m – the number of Georgian organizations studied.

IV. QUANTITATIVE DATA ANALYSIS

The conceptual framework of this study is based on the integration of CSR into the strategic management systems of Georgian organizations. The study analyzes the relationship between CSR initiatives and strategic goals of organizations, emphasizing the impact of CSR on sustainable development. It focuses on the key components required to create a strategically oriented RMS, as well as identifying the challenges that organizations face in effectively implementing these components. The hypotheses of the study are that the integration of CSR into the strategic management system of Georgian organizations has a positive impact on their compliance with the goals of sustainable development. Effective implementation of CSR components in Georgian organizations leads to measurable improvements in organizational performance and social impact.

1. THE MAIN PROBLEMS ASSOCIATED WITH THE INTEGRATION OF A SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM INTO THE STRATEGY OF A GEORGIAN ORGANIZATION

1. The commitment to social responsibility covers a wide range of issues and contributes to development at both micro and macro levels. When examining the business landscape in Georgia, it is worth noting that CSRDG, which promotes and supports the concept of CSR, claims that the Georgian government does not have a coherent CSR strategy and is limited to fragmented initiatives and programs to develop social responsibility. This statement is important in the context of this study, as business, as a key player in the global market economy, plays a crucial role in the realization of the Sustainable Development Goals and addressing such pressing global issues as poverty, inequality, health crises and climate change. Progress in the implementation of social responsibility management systems and their effective functioning at the organizational level is a prerequisite for addressing the challenges of sustainable development.
2. CSR is inextricably linked to the concept of sustainable development, which emphasizes that every organization has an impact on its natural and social environment. Therefore, along with the main objectives, organizations must also consider their impact on environmental and socio-economic systems. The ultimate goal of CSR is to ensure sustainable development, which includes economic, social and environmental objectives, as well as meeting public expectations for responsible corporate behavior. Thus, one of the important directions contributing to the formation of an agenda focused on the recognition and promotion of the idea of social responsibility of business in Georgia is the development and implementation of policies aimed at achieving the Sustainable Development Goals (SDGs) adopted by the UN General Assembly, as well as the involvement of business in the process of their achievement [13].

Figure 2 presents the SDG Index Score of Georgia, which generally shows a positive trend except for 2017 and 2022, when the SDG Index Score decreased by 0.1 and 0.03, respectively [12]. In the ranking of UN Member States, Georgia (as of August 2023) ranks in the 42nd position (SDG Index Rank 42/166).

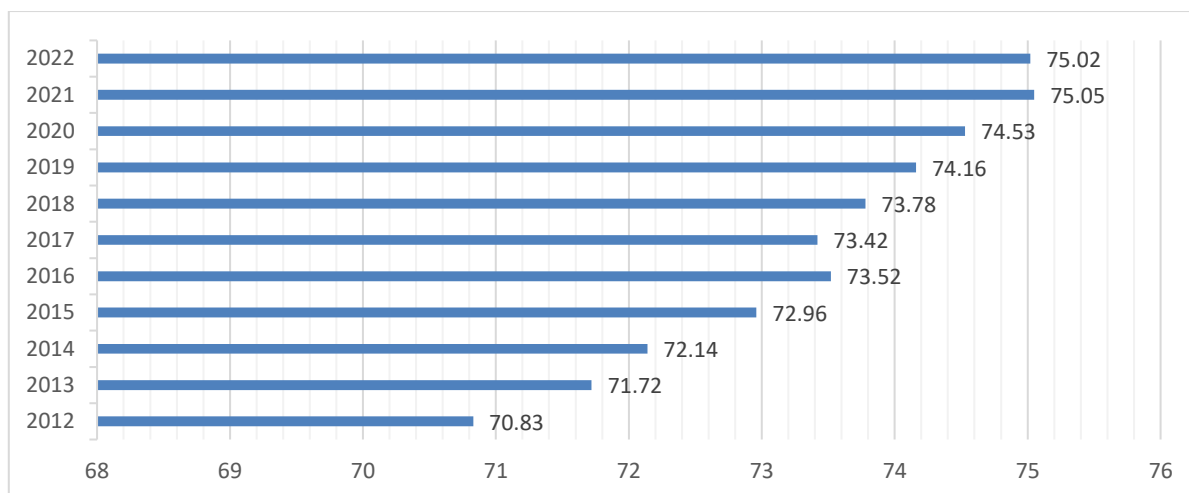


FIGURE 2. Dynamics of the indicator (SDG Index Score) of Georgia, reflecting the level of achievement of the SDGs

Source: Compiled by the authors based on the Sustainable Development Report [12].

In 2022, a Stakeholder Forum on Corporate Social Responsibility was held in Georgia with financial support from the EU and the K. Adenauer Foundation (KAS) (Konrad-Adenauer-Stiftung); the fifth Business for SDGs 2022 Corporate Responsibility Award was held with support from the Government of Sweden and USAID's Civil Society Engagement Programme. In four categories, the award was presented to banks. This shows that financial institutions in Georgia are successfully adapting to the demand for socially responsible business conduct.

One of the important initiatives demonstrating socially responsible behavior is the integration of Environmental, Social and Governance (ESG) criteria into the operational activities of organizations. The financial sector was one of the first to respond to the demand related to the reflection of non-financial information through the UN-supported Principles for Responsible Investment (PRI) and the creation of sustainable capital markets [14]. The National Bank of Georgia has developed ESG Reporting and Disclosure Principles and a template for reporting based on international standards; initiatives involving Georgian financial institutions are being implemented; and ESG reporting is published in the public domain (Figure 3).

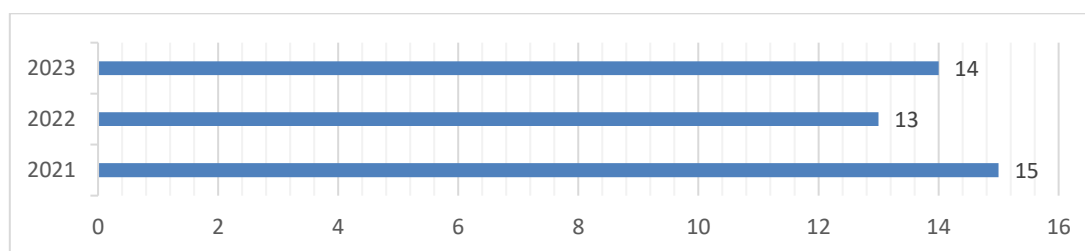


FIGURE 3. Number of ESG reports of Georgian commercial banks in the public domain (as of August 2023)

Source: Compiled by the author based on National Bank of Georgia [15].

The National Bank of Georgia, in cooperation with international partners, is actively working to promote socially responsible behavior, but this affects mainly the financial sector. ESG investing is growing in popularity globally, so in addition to reputational dividends for financial institutions, disclosure of non-financial information stimulates economic growth and contributes to a more sustainable and inclusive financial system in Georgia. At the same time, the research conducted based on the Caspian plant "Heidelberg Cement", Rustavi metallurgical plant, Gori canning plant "Kula", confectionery company "Sweet Country", Rustavi chemical plant "Azot", EMBAWOOD furniture manufacturing company, Kazbegi beer and soft drinks plant, demonstrated that the activities aimed at integrating CSR into the organization's management system, including strategic vision, mission, and values, are fragmentary. Sufficient interest in the formation and provision of ESG reports and the creation of a social responsibility management system has not been identified.

The previously formulated problem related to the lack of sufficient attention to the introduction and implementation of social responsibility by Georgian organizations should be decomposed, as it contains several lower-order limiting beliefs (Figure 4).

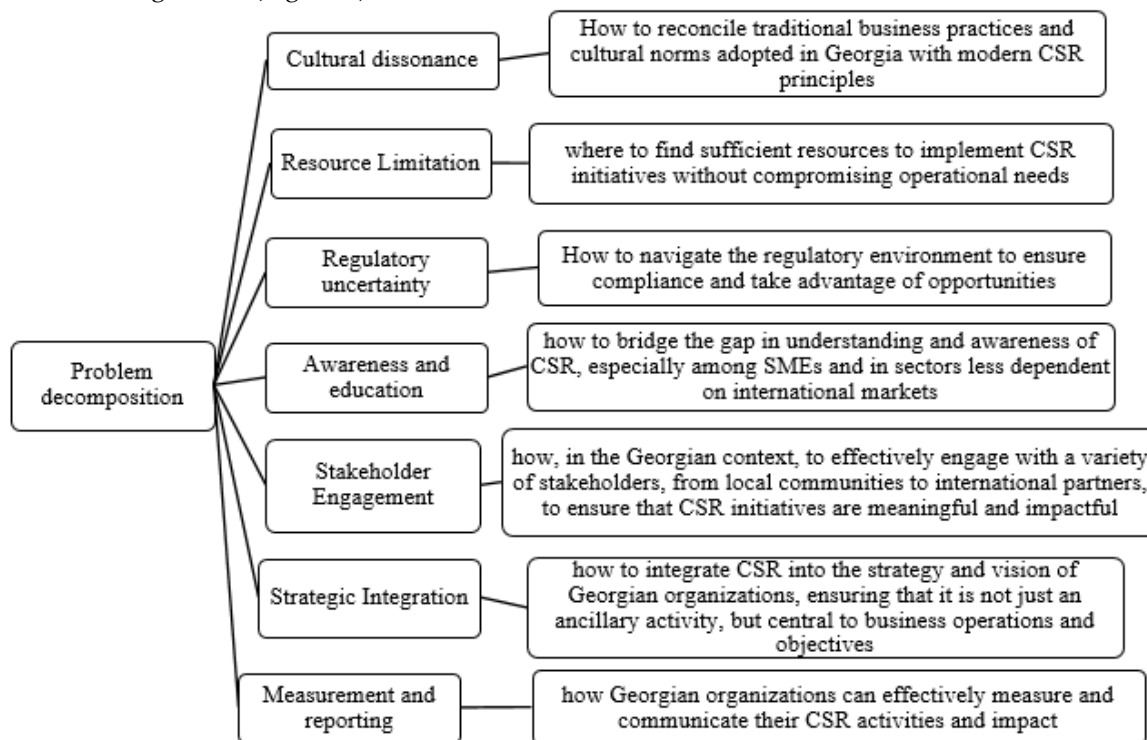


FIGURE 4. Decomposition of the problem of effective implementation of CSR by Georgian organizations
Source: compiled by the authors.

Considering the proposed decomposition, it is worth noting that the list of identified problems is not exhaustive and will have to be supplemented depending on the context of the research, depending on the size and scope of the organizations. To form intermediate conclusions of the study regarding the problems of effective implementation of CSR by Georgian organizations, feedback was received for each of the enterprises under study. The results of processing respondents' answers are presented in Table 6.

Table 6. Assessment of the Significance of Problems Associated with the Implementation of CSR by Georgian Organizations

Problem assessed	Rustavi Metallurgical Plant	Caspian plant "Heidelberg Cement"	Gori cannery "Kula"	Confectionery enterprise "Sweet Country"	Rustavi Chemical Plant "Azot"	Furniture factory "EMBAWOOD"	Beer and soft drink factory "Kazbegi"	Average score
Cultural dissonance	4.1	7.5	5	4.5	6.7	3.4	4.2	5.06
Resource Limitation	5.3	3.2	6.8	9	5.1	7.9	3.6	5.84
Regulatory uncertainty	7.9	8.1	8.9	9.8	8.9	10	9	8.94
Awareness and education	4.1	5.2	6.3	8.4	8.8	6.2	8.1	6.73
Stakeholder Engagement	3.5	2.2	7.1	8.2	9	8.4	6.2	6.37
Strategic Integration	9.2	8.6	9.1	10	8.2	10	6.8	8.84

Integration								
Measureme								
nt and	9.5	6.3	8.6	10	8.2	9.8	6.9	8.47
reporting								

Source: compiled by the authors.

The findings indicate that the greatest challenges are (in descending order): regulatory uncertainty, strategic integration, measurement, and reporting; the least is cultural dissonance. The data in Table 6 indicate the relevance for Georgian organizations of problems associated with the creation and integration of a social responsibility management system into the strategy of Georgian organizations. Identification of problems associated with the popularization of socially responsible behavior in the Georgian business environment allows for formulating requirements for a social responsibility management system that will ensure congruent communication with stakeholders.

2. COMPREHENSIVE ASSESSMENT OF SOCIAL RESPONSIBILITY IN GEORGIAN ORGANIZATIONS

Per the methodology that involves the assessment of four groups of indicators: institutional, strategic, economic, and organizational, an assessment of the social responsibility of Georgian organizations was carried out. Table 7 presents the indicator values for each of the study groups, determined based on data from Georgian organizations and the methodology presented in Tables 2-5.

Table 7. Values of institutional, strategic, economic, and organizational csr indicators of the studied georgian organizations

CSR indicators	Rustavi Metallurgical Plant	Caspian plant "Heidelberg Cement"	Gori cannery "Kula"	Confectionery enterprise "Sweet Country"	Rustavi Chemical Plant "Azot"	Furniture factory "EMBAWOOD"	Beer and soft drink factory "Kazbegi"
I1	0.25	0.5	1	0.25	0	0.25	0.25
I2	0	0	0.75	0.25	0	0.25	0
I3	0.5	0.25	1	0.25	0.5	0.25	0
I4	0.25	0.25	0.75	0.75	0.25	0.25	0.25
I5	0.25	0.25	0.75	0.25	0.25	0.25	0.25
I6	0.5	0.25	0.75	0.5	0.25	0.5	0.5
S1	0.5	0.25	1	0.5	0.5	0.25	0
S2	0	0	0.75	0.25	0	0	0
S3	0.25	0.25	0.75	0.25	0.25	0	0
S4	0.5	0.5	1	0.25	0.5	0.25	0.25
S5	0.75	0.5	1	0.5	0.5	0.25	0
S6	0.5	0.25	0.75	0.25	0	0	0
S7	0.25	0	0.75	0	0	0	0
E1	0.75	0.25	1	0.5	0.25	0.25	0.25
E2	0.75	0.25	1	0.5	0.5	0.25	0.25
E3	0.75	0.5	1	0.5	0.25	0.25	0.25
E4	0.75	0.5	1	0.5	0.25	0.25	0.25
E5	0	0	0.75	0.25	0	0	0
E6	0.75	0.5	1	0.5	0.5	0.25	0.25
O1	0.75	0.5	1	0.5	0.5	0.5	0.5
O2	1	0.25	1	0.25	0.25	0.5	0.5
O3	0.75	0.5	1	0.5	0.5	0.25	0.25
O4	0.75	0.75	1	0.75	0.75	0.5	0.5

05	0.75	0.25	0.5	0	0	0	0
06	0.25	0	0.75	0	0	0	0
07	0.5	0.25	0.75	0	0	0	0

Source: calculated by the authors.

Data reflecting the values of indicators I_{fact} and IQ , calculated according to formula (1) and (2), respectively, for the Caspian plant “Heidelberg Cement”, Rustavi metallurgical plant, Gori cannery “Kula”, confectionery enterprise “Sweet Country”, Rustavi chemical plant “Azot”, the furniture production company “EMBAWOOD”, the beer and soft drink plant “Kazbegi”, are presented in Table 8.

Table 8. Comprehensive indicators assessing csr of the georgian organizations studied

Problem assessed	I_{fact}	IQ
Rustavi Metallurgical Plant	12.5	48
Caspian plant “Heidelberg Cement”	7.5	28.8
Gori cannery “Kula”	22.75	87.5
Confectionery enterprise “Sweet Country”	8.25	31.7
Rustavi Chemical Plant “Azot”	6.75	26
Furniture factory “EMBAWOOD”	5.25	20.2
Beer and soft drink factory “Kazbegi”	4.25	16.3

Source: calculated by the authors.

Following the data, it is worth concluding that the formation of a strategically oriented social responsibility management system for Georgian organizations is an urgent task, since for the majority of the enterprises examined, the indicator values are at a low level, which requires the development of measures aimed at levelling out problems and creating a proactive SOSRMS.

3. KEY COMPONENTS OF A STRATEGICALLY ORIENTED SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM FOR A GEORGIAN ORGANIZATION

The creation of a strategically oriented social responsibility management system for a Georgian organization involves identifying the necessary components, the presence of which will ensure the effectiveness of its functioning. Based on research on the formation and implementation of a social responsibility strategy [16; 17], the key indicators and CSR reporting framework [18; 19], as well as CSR components [20], formed the key components of SOSRMS (Table 9).

Table 9. Key components of SOSRMS of a Georgian organization

SOSRMS components	Contents of SOSRMS components
Strategic structure	A plan that integrates CSR initiatives with the organization’s core goals and mission
Mechanism for interaction with stakeholders	A structured process for regularly interacting with and collecting feedback from key stakeholders such as employees, customers, shareholders, and community members
Materiality Assessment Tool	A systematic approach to identifying and prioritizing the most pressing social and environmental issues for an organization and its stakeholders
Performance evaluation system	A comprehensive set of quantitative and qualitative indicators to assess the impact and effectiveness of CSR initiatives
Transparent reporting structure	A standardized framework for documenting and communicating CSR activities, results, and issues in an organization
Supply Chain Oversight	Mechanisms for monitoring and enforcing ethical standards throughout the supply chain

Employee Engagement Program	Initiatives and platforms designed to engage employees in CSR activities and create a culture of social responsibility
Crisis management protocol	A predetermined set of guidelines and actions to address potential social, environmental and other crises
Structure of cooperation	Guidelines and structures for forming and managing partnerships with external organizations such as NGOs, civil society activists, other businesses and organizations

Source: compiled by the authors.

During the research process, the state of the strategically oriented social responsibility management system in Georgian organizations was studied for compliance with the developed components (Table 10).

Table 10. Assessment of the formation of Key components of SOSRMS in Georgian organizations

Evaluated components of SOSRMS	Rustavi Metallurgical Plant	Caspian plant "Heidelberg Cement"	Gori cannery "Kula"	Confectionery enterprise "Sweet Country"	Rustavi Chemical Plant "Azot"	Furniture factory "EMBAW OOD"	Beer and soft drink factory "Kazbegi"	Average score
Strategic structure	1.2	2.3	1.1	1	1	1.3	1	1.27
Mechanism for interaction with stakeholders	2.6	2.1	1	1	1	1	1	1.39
Materiality Assessment Tool	2.1	4.8	2.6	1	2.3	1	2.4	2.31
Performance evaluation system	1	1	1	1	1	1	1	1
Transparent reporting structure	1	1	1	1	1	1	1	1
Supply Chain Oversight	3.1	4.5	2.8	1	3.5	2.6	4.2	3,1
Employee Engagement Program	2.7	2.9	1.9	1	2.2	1	1	1.81
Crisis management protocol	4.2	4.4	3.2	2.3	4.7	2.1	2.9	3.4
Structure of cooperation	5.9	7.2	4.1	2.1	3.6	1	2.8	3.81

Source: compiled by the authors.

An analysis of the formation of the SOSRMS components in the Georgian organizations studied led to the conclusion that out of nine components, three are partially formed: supply chain supervision, crisis management protocol, and cooperation structure, which have an average score above 3. Components, whose average score is less than at 3, cannot be considered as formed at a level sufficient to use their potential in SOSRMS. Thus, the

formation of a system that includes key components according to Table 9 will allow Georgian organizations to provide themselves with the basis necessary for a proactive movement toward creating congruent CSR, and the involvement of employees and representatives of stakeholders in assessing the formation of key components will allow timely identification of “weak links” that require additional resources for their growth.

The successful functioning of a strategically oriented social responsibility management system of a Georgian organization requires compliance with several conditions, the fulfillment of each of which requires the implementation of certain actions that will ensure the achievement of planned results. Table 11 presents the conditions, expected results, and actions that ensure the creation of SOSRMS.

Table 11. Conditions, actions, and results of the successful functioning of the SOSRMS of a Georgian organization

Conditions for the successful functioning of SOSRMS	Expected result of successful functioning of SOSRMS at the organizational level	Actions necessary to implement the conditions for the successful functioning of SOSRMS
Top management commitment	Unwavering support and prioritization of CSR by the organization's management	Organize regular CSR training for top management. Include CSR goals in the performance indicators of top managers. Establish a framework for transparent reporting that includes third-party audits or reviews to ensure the credibility and authenticity of CSR communications. Integrate social responsibility initiatives with the organization's core goals, ensuring a balance between business interests and genuine social contribution.
Resource allocation	Sufficient financial, human and technological resources dedicated to CSR initiatives	Allocate budget for CSR initiatives. Develop a comprehensive assessment system that combines quantitative indicators with qualitative descriptions. Hiring and training personnel involved in the management and implementation of CSR activities. Invest in technology that helps track and communicate CSR developments.
Organizational culture of responsibility	Culture in an organization that values and promotes ethical behavior and social responsibility	Incorporate CSR values into the mission and vision of the organization. Reward employees who support CSR initiatives. Organize seminars on ethics and social responsibility for employees. Develop and implement CSR initiatives that take into account the unique cultural, regulatory and social characteristics of the various markets and regions in which the organization operates
Cooperation and trust of stakeholders	Active collaboration with stakeholders to ensure their participation in the decision-making process. Building and maintaining trust with stakeholders, ensuring that CSR efforts are perceived as genuine	Organize regular meetings with stakeholders to discuss CSR initiatives and collect feedback. Publish annual sustainability reports detailing CSR efforts and results. Resolve problems and respond to criticism from stakeholders promptly and transparently. Develop protocols for anticipating potential social or environmental crises and mechanisms for prompt and responsible action when problems arise.
Continuous learning and adaptability	An organization's willingness and ability to adapt its CSR strategies based on feedback, new research, and changing public expectations	Implement a feedback loop where employees can suggest improvements to CSR strategies. Support innovative approaches to CSR, ensuring that the system remains flexible and adaptable to changing societal expectations and industry standards. Attend international conferences and seminars on CSR to keep abreast of global trends.
Compliance with global standards	Compliance with internationally recognized corporate social responsibility standards and guidelines	Regular review of CSR standards and updating of organizational practices. Obtaining certificates from recognized global CSR bodies. Involvement of external auditors to ensure compliance with international standards.
Ethical	A consistent approach to	Development of a comprehensive code of ethics. Organize regular

decision-making	decision-making that gives priority to ethical considerations, even when they may conflict with short-term business interests	ethics training for employees at all levels. Establish an ethics committee to review and resolve any ethical dilemmas or concerns. Expand the organization's social responsibility by ensuring ethical practices throughout the supply chain with regular audits and assessments.
Clear communication channels	Open and effective communication channels, both internal and external, to ensure clarity of CSR goals and actions	Form a CSR communications group or assign a person in charge. Create a dedicated section on the organization's website for CSR updates and reports. Use social networks and other platforms to regularly inform stakeholders about CSR activities.
Regular review and feedback	Periodic assessments of the CSR system to identify areas for improvement and ensure its continued relevance and effectiveness	Create feedback loops that collect information from various internal and external sources, ensuring the system is adaptable and responsive

Source: Compiled from L. Zhang et al. [21]; C. Wickert et al. [22]; S. Du and K. Yu [23]; V. Glonti et al. [24]; T. Fatima and S. Elbanna [20]; M. Singhania and N. Saini [25].

Assessment of the formation of the key components of SOSRMS at the enterprises under study: the Caspian plant "Heidelberg Cement", the Rustavi metallurgical plant, the Gori cannery "Kula", the confectionery enterprise "Sweet Country", the Rustavi chemical plant "Azot", the furniture production company "EMBAWOOD", the plant beer and soft drinks "Kazbegi" made it possible to give recommendations on the conditions, the fulfillment of which will ensure the creation of SOSRMS that meets modern requirements and the expectations of stakeholders. The actions of organizations by the proposed algorithm can be adapted to the conditions of the internal and external environment and, depending on the expected result, ensure the competitiveness of the organization through the effective functioning of the SOSRMS in the long term.

Regarding solving problems in the development of socially responsible businesses, it is possible to conclude the need to move from a tactical approach to CSR to a strategic one, integrating social responsibility into the corporate strategy of Georgian organizations; on the need to increase awareness and education among both the business community and consumers on CSR and sustainable development issues; about the need to consider CSR not only as a tool for improving corporate image, but also as a means for solving real social and environmental problems.

V. DISCUSSION

The increasing complexity of public discussions devoted to the problems of corporate governance and strategy, socially responsible management and corporate social responsibility, sustainable development, and ESG reporting forms the demand for research of the problem relevant to the Georgian business environment – the problem of creating a strategically oriented system of social responsibility management in Georgian organizations. The state of corporate governance in Georgia is determined by economic traditions, practice, and state regulation. During the last decade, prerequisites have been created that can give impetus to the formation and development of CSR in organizations, strengthening its influence on the strategy and mission of Georgian organizations.

M. Vanishvili and Z. Shanava [26] note that corporate governance in Georgia was initially influenced by American models, but is gradually being aligned with EU standards, which expands Georgia's trade and transit role, making corporate governance crucial for logistics and transit opportunities. Emphasizing the growing importance of effective corporate governance, the study assesses the openness and information transparency of non-financial sector companies in Georgia and identifies key challenges, which is consistent with the findings that Georgian organizations are not prepared to allocate the resources required to generate and publish non-financial reports that demonstrate progress in the areas of sustainability and social responsibility [27].

The study by E. Chokheli [28] highlights the significance of social responsibility for business success and the necessity of incorporating it into company strategies. It notes that discussions on corporate social responsibility (CSR) in Georgia began after 2005. The UN Global Compact Georgia Programme, launched in 2007, aimed to

promote CSR concepts and implement international social reporting practices [29, 30]. The author identifies British Petroleum Georgia and Natakhtari as "precedents" and pioneers in social reporting within Georgia. The researcher's findings regarding the ongoing lack of commitment to socially responsible practices in business are corroborated by the results from evaluating the development of CSR components in the Georgian organizations that participated in the study.

L. Takalandze [31] points out that many Georgian companies engage in charity, sponsor socially significant projects, and have adopted codes of conduct and ethics. However, the author also identified a significant number of limitations for CSR development in Georgia, including high taxes, lack of benefits for socially responsible organizations, and a general lack of understanding of the importance of socially responsible behavior. In addition, the lack of a legislative framework for charity and government policies creates bureaucratic obstacles for companies engaged in CSR. S. Sadzaglishvili and M. Kartvelishvili [32] argue that solving social problems is a shared responsibility that extends not only to the state but also to business and civil society. The authors acknowledge the important role of the state but advocate for diversifying funding sources for social projects, emphasizing CSR's role in enhancing social welfare and addressing various social and environmental issues. Despite efforts over the past decade, the limitations outlined by L. Takalandze [31] remain unresolved. This is evident from the analysis of effective CSR implementation challenges faced by Georgian organizations, including Heidelberg Cement Caspian Plant, Rustavi Metallurgical Plant, Gori Canning Plant "Kula," Confectionery Enterprise "Sweet Country," Rustavi Chemical Plant "Azot," Furniture Manufacturing Company "EMBAWOOD," and Beer and Soft Drinks Plant "Kazbegi." The need to tackle regulatory uncertainty, strategic integration, measurement, and reporting remains pressing.

K. Raghavan [33] examines the impact of the COVID-19 pandemic on corporate social responsibility of Georgian organizations. The author's findings show that effective CSR practices allow organizations to restore business continuity or adapt to new conditions more quickly in times of crisis. The researcher notes that adherence to the principles of social responsibility and the integrity of the CSR system in organizations influenced the effectiveness of crisis management. Thus, companies that did not implement CSR before the crisis could only minimize the damage rather than fully utilize the benefits of CSR [34].

The study by O. G. Rakauskienė and M. Petkevičiūtė - Stručko [35] examines the key factors that influence logistics productivity. The authors propose a new approach to analyzing the impact of economic corridors and institutional quality on logistics productivity. They explore how the institutional quality and efficiency of economic corridors can contribute to improving logistics processes and increasing competitiveness at the regional level. The study emphasizes the importance of integrated approaches to the development of logistics networks to ensure sustainable economic growth. The study by I. M. B. Wisnawa and colleagues [36] focuses on the analysis of tourism brand loyalty and e-marketing development in Bali, Indonesia. The authors investigate the factors that influence tourists' brand loyalty and the role of e-marketing in strengthening this loyalty. They also analyze how digital marketing strategies can contribute to the development of the tourism sector, increasing the region's attractiveness and competitiveness in the global tourism market. The study demonstrates the importance of innovation in marketing approaches to support the sustainable growth of the tourism industry. The positive effect of CSR implementation is presented in the findings of Y. T. Wiessner et al. [37] who found a positive correlation between corporate social responsibility and financial performance in Pakistani companies. The researchers argue that their findings apply to different sectors, and the influence of ownership and CEO power on sustainability initiatives is crucial.

Although for the non-financial sector, the case study of Georgian organizations did not demonstrate the impact of CSR on financial performance, evidence of such a correlation was provided for the Georgian financial sector. The research of D. I. Opitasari [38] analyzes the employee welfare financing system in the context of Islamic banking using support vector machine (SVM) and naive Bayesian methods. The authors investigated how these methods can be applied to improve the efficiency of the financing system and ensure employee welfare in accordance with the principles of Islamic finance. The author emphasized the importance of using modern technologies and machine learning algorithms to optimize financial decisions and improve working conditions in the banking sector. The study by K. Canaj et al. [39] is devoted to the management and internationalization of research strategies in higher education institutions. The authors examine how the development and implementation of international research strategies can contribute to economic well-being.

They analyze the role of higher education institutions in shaping the innovation economy and increasing global competitiveness. The study emphasizes the importance of strategic management and international research collaboration to achieve sustainable economic growth and prosperity.

The results of the study also point to the significant role of the National Bank of Georgia in promoting sustainable development, as evidenced by its focus on four key areas: raising awareness and skills, channelling sustainable finance flows, ESG risk management, promoting transparency, and market discipline. M. Vanishvili and Z. Shanava [26], looking at fiscal policy as it relates to sustainable financing of innovative technologies in Georgia, point to the need for the National Bank of Georgia to establish a working group on sustainable development, which would facilitate the successful implementation of sustainable development guidelines and the timely involvement of all stakeholders. In developing the ideas of creating conditions conducive to the creation and effective functioning of CSR, it is necessary to take into account the studies that reflect the above-mentioned problems. Thus, the work of O. Farooq et al. [40] found a positive relationship between CSR and various attitudes and behaviors of employees, such as organizational identification and loyalty. The study substantiates that there is an influence of CSR on employees indirectly through their perceptions of external prestige and internal esteem; specifically, CSR activities that target external stakeholders such as society or the environment increase employees' perceptions of the organization's external prestige, while internal CSR activities increase employees' sense of internal esteem [41-43].

Thus, having a strategically oriented social responsibility management system in an organization enables it to achieve results in areas beyond the limits that are set by operational and strategic planning that is solely profit-oriented. Obtaining a financial result in the short term cannot guarantee the company's survival in conditions when consumers, investors, and other stakeholders choose partners based on their position regarding their commitment to the goals of sustainable development and socially responsible behavior.

Thus, having a strategically oriented social responsibility management system within an organization provides a broader framework for achieving positive outcomes that extend beyond the confines of traditional operational and strategic planning focused solely on profit maximization. This system integrates principles of social responsibility into the core business strategy, allowing the organization to address various societal and environmental issues while pursuing its financial goals. In competitive landscape, the pursuit of short-term financial gains alone does not suffice for ensuring the long-term survival and success of a company. By adopting a comprehensive social responsibility management system, companies can proactively contribute to societal well-being, environmental sustainability, and ethical governance. This approach helps them navigate the complexities of modern business environments where stakeholder expectations are evolving and where corporate social responsibility is becoming a key differentiator. Ultimately, such a system supports the organization's resilience and adaptability, securing its competitive edge in the long term and ensuring its relevance and viability in an increasingly conscientious market.

VI. CONCLUSION

The study underscores the importance of adopting a strategic approach to CSR within Georgian organizations, particularly as they seek to align with European and global markets. CSR in Georgia is shifting from simple acknowledgment of social responsibilities to actively generating social impact and achieving measurable outcomes. The connection between business social responsibility and sustainable development is clearly illustrated. The study also presents positive trends in Georgia's progress towards the SDGs from 2012 to 2022. In an era where businesses are expected to play a crucial role in addressing social and environmental issues, a strategically focused CSR management system serves as a catalyst for proactive change and a driver of transformation.

Decomposition of the problem of effective CSR implementation by Georgian organizations revealed the presence of constraints related to cultural dissonance; limited resources; regulatory uncertainty; awareness and education; stakeholder engagement; strategic integration; measurement and reporting. An assessment of the significance of problems related to CSR implementation based on the Heidelberg Cement Caspian Plant, Rustavi Metallurgical Plant, Kula Canning Plant of Gori, Sweet Country Confectionery Company, Azot Chemical Plant of Rustavi, EMBAWOOD Furniture Manufacturing Company, Kazbegi Beer and Soft Drinks Plant revealed that

the greatest business concerns are related to regulatory uncertainty, strategic integration, measurement, and reporting. A comprehensive CSR assessment of Georgian organizations confirmed the need to implement a management system that ensures the process of CSR development is in line with the mission and strategy.

It was determined that a strategically oriented social responsibility management system in an organization is a set of key components, the synergy of which aligns social and environmental initiatives with the main business goals and strategy of the organization. The key components include strategic structure, stakeholder engagement mechanism, materiality assessment tool, performance evaluation system, transparent reporting structure, supply chain oversight, employee engagement program, crisis management protocol, and collaboration structure. Establishing and further developing the framework will not only address social and environmental issues but will also ensure that socially responsible initiatives are aligned with the organization's mission, vision, and strategic goals. This alignment ensures that social responsibility becomes an integral part of the organization's operations and culture, providing both social impact and business value.

An assessment of the components of SOSRMS in the organizations studied concluded that three out of nine were partially formed: supply chain oversight, crisis management protocol and collaborative structure. This article contributes to creating a list of conditions that ensure the success of the SOSRMS and an adaptive algorithm that can ensure the organization's competitiveness in the long term. To build on the findings, further research may include the development and testing of new indicators and metrics to assess the effectiveness of CSR, as well as the study of the correlation between active CSR policies and the financial performance of organizations.

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Author contribution

All authors made an equal contribution to the development and planning of the study.

Conflict of Interest

The authors declare no conflicts of interest.

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