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THE SOCIAL SECURITY SYSTEM OF INDIVIDUALS AS A KEY DETERMINANT IN IMPLEMENTING THE ECONOMIC POLICIES OF BUSINESS ENTITIES¹

In the context of wartime challenges and ongoing socio-economic transformations, the social security system for employees of Ukrainian enterprises has become a critical factor in ensuring sustainable business development. The effectiveness of economic policy for entrepreneurial entities now depends not only on external macroeconomic conditions but also on the level of employee social protection and overall welfare. Labor market stability, employee productivity, and engagement have a direct impact on enterprise performance, making it essential to integrate social security into the broader management paradigm.

Modern theories and practices of enterprise social development management lack sufficient methodological support for creating favorable working conditions for qualified and capable personnel who contribute to achieving strategic goals and addressing complex production challenges within the new economy. This highlights the urgent need for effective social policy formation as a key task for contemporary researchers and management practitioner.

Keywords: *economic security, social security, social priorities, military aggression, management, business*

JEL classification: *A13, H56, R58*

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У контексті складних соціально-економічних змін, спричинених військовими діями, авторами статті було здійснено аналіз значущості систем соціального захисту для працівників підприємств як базового елемента для забезпечення сталого розвитку бізнесу та ефективної реалізації економічної політики. Визначено, що соціальна безпека стає необхідною умовою для діяльності компаній в умовах невизначеності, де добробут і стабільність працівників безпосередньо впливають на продуктивність, залученість персоналу та довгострокову стійкість організацій. Усвідомлюючи актуальність цих процесів, автори прагнуть надати всебічний аналіз соціальної безпеки як одного з основних чинників управління економічною політикою підприємств, що сприяє стабільності організацій, особливо в умовах війни.

Систему соціальної безпеки працівників підприємницьких структур представлено як сукупність політик, програм та практик, що спрямовані на підтримку добробуту працівників та зменшення ризиків, пов'язаних з економічною нестабільністю, зовнішніми загрозами та внутрішніми вразливостями. В умовах військової агресії такі політики мають виходити за межі традиційних підходів, поєднуючись із стратегіями корпоративної соціальної відповідальності (КСВ), які охоплюють не лише економічні, а й соціальні пріоритети у ширшій концепції корпоративного управління. У статті обґрунтовано, що сучасні управлінські теорії та практики в Україні потребують посиленої методологічної та практичної підтримки для формування ефективних структур соціального захисту, які забезпечують добробут працівників як стратегічний актив.

Важливим аспектом дослідження є критичний аналіз ролі КСВ у формуванні стійких систем соціальної безпеки. На основі огляду сучасних досліджень і методологій, включаючи аналіз внутрішніх механізмів КСВ, автори демонструють, як сучасні підприємства можуть створювати сприятливі умови для утримання висококваліфікованого персоналу, що є необхідним для вирішення складних виробничих завдань. Виявлено, що в українських бізнес-практиках існують недоліки у впровадженні моделей КСВ, орієнтованих на внутрішній соціальний захист, що особливо актуально в кризові періоди, такі як воєнний час та післявоєнне відновлення. У статті розглянуто це питання, здійснено детальний аналіз соціальної безпеки на основі КСВ, а також окреслено потенціал для підвищення лояльності та продуктивності працівників за умов несприятливого середовища.

Також досліджено роль корпоративного громадянства, коли компанії виступають як “добропорядні громадяни”, вносячи вклад у регіональну та національну стабільність через соціальні ініціативи. Показано, що такі дії не тільки підвищують репутацію компаній, але й сприяють створенню підтримуючого середовища, що є вигідним як для працівників, так і для місцевої спільноти. У цьому контексті автори пропонують практичні рекомендації щодо формування рамок умов КСВ, які вбудовують соціальну безпеку у центральні елементи економічної політики та операційної діяльності підприємств, підкреслюючи значення практик, орієнтованих на спільноту та стійкість.

Ключові слова: економічна безпека, соціальна безпека, соціальні пріоритети, воєнна агресія, менеджмент, бізнес

JEL classification: A13, H56, R58

Statement of the problem in general and its connection with important scientific or practical tasks.

In today's context, a company's reputation depends not only on its commercial achievements and product quality but also on its involvement in addressing issues within the region and country where it operates. Consequently, companies are increasingly adopting the concept of “corporate citizenship”. This concept implies that a company, as a “citizen” of a particular area, is obligated to pay taxes in accordance with the law, adhere to labor and environmental standards, and assume additional responsibilities—such as developing local

social infrastructure and implementing joint projects with local authorities [1].

Over recent decades, the concept of corporate social responsibility (CSR) has gained widespread popularity in both academic and practical fields globally, becoming a significant factor in company competitiveness within the modern business environment. Researchers analyze the role of CSR and its impact on producers, consumers, and society as a whole, which contributes to the development of concepts aimed at creating sustainable employee social security systems within the business context.

In recent decades, a significant amount of theoretical and practical research has

been devoted to studying the CSR concept and its relationship with various influencing factors. Research findings suggest that the implementation of CSR depends on the specifics of each country, particularly its political institutions and cultural values. Recently, special attention has been paid not only to analyzing previous findings and investigating the impact of social trust on collaboration within companies, but also to examining the features of CSR initiative implementation at enterprises [2].

It is worth noting that internal corporate social responsibility (CSR) is no less important for business than external CSR and is closely related to a company's reputation. Previously, CSR was primarily about creating conditions to maximize employee potential. However, with the onset of full-scale war, CSR has become a widely accepted value and policy covering all employees [3]. War deprives people of a sense of security and control over their lives, significantly affecting their physical and mental health and forcing them to seek new identities under challenging conditions. In the early months of the war, many employees required support for relocation and evacuation, as well as financial, psychological, and legal assistance, relying on their companies for help [4]. For this reason, CSR should be regarded as a foundational element in the social security system of modern enterprise employees. Based on the above, the key hypothesis requiring further investigation is the development of sustainable security mechanisms that foster a favorable environment for transparent and open business operations amid military aggression and post-war recovery.

Analysis of the latest research and publications in which the solution of this problem was initiated. The issue of social security for employees of modern Ukrainian enterprises has been addressed by many domestic and foreign authors. Analysis of research on the category of employee social security provides extensive information on the evolutionary aspects of this concept's emergence and the changes in its interpretation at various stages of

economic development in both global and, separately, national business practices. There is also considerable research on the specific features of forming social security systems in enterprises and institutions, as well as on the influence of sociopsychological and mental characteristics on the development of these categories during periods of military aggression.

Employee social security is an essential element of economic security and should be considered at various levels. To date, the primary focus has been on assessing the level of social security at the national, regional, and individual levels, as confirmed by the studies of Z.I. Halushka, O.A. Hrishnova, V.V. Hurochkina, E.M. Libanova, O.F. Novikova, Yu.M. Kharazishvili, and others. However, the issue of building a sustainable CSR system based on the foundations of social security for all enterprise employees remains relatively underexplored.

In the scientific literature, social security is mostly considered as a state of guaranteed legal and institutional protection of the vital social interests of individuals and society from external and internal threats [5].

Armed conflicts are one of the most severe forms of social catastrophe as they destroy infrastructure, sever social connections, and lead to significant human losses. In Ukraine, where war continues, these problems are especially acute. Therefore, when discussing these issues, it is essential to refer to scholars like Forsberg, who, in his work "Armed Conflict and Societal Development" (2009), emphasizes that armed conflicts significantly undermine societal development, making corporate social responsibility (CSR) initiatives vital for minimizing their negative impacts and ensuring employee social security [6].

The renowned scholar H. Bowen (N. Bowen), who dedicated his work to CSR, views it as the voluntary contribution of business to societal development in the social, economic, and environmental spheres, which are directly related to the core activities but go beyond the legally defined minimum [7]. According to A.B. Carroll, who developed the concept of corporate responsibilities, a

corporation's responsibilities should include the following components: economic (being profitable), legal (adhering to the law), ethical, and philanthropic (being socially responsible) [8].

Thus, the modern understanding of CSR's role and objectives requires refinement to address wartime challenges and the need for effective social security tools for employees across various economic sectors and forms of business.

Highlighting previously unresolved aspects of the general problem. Employee social security has not yet been fully recognized as an integral component of management policy, which limits the potential to enhance productivity and employee motivation. Accordingly, there is no research showing the need to develop CSR as a key element for creating a sustainable social security system in enterprises. Specifically, during wartime, periods of economic instability, or other force majeure circumstances, new approaches are needed to ensure employee social protection – approaches that can be implemented by establishing and strengthening internal CSR within a given enterprise or institution. The need to develop the internal aspect of CSR arises from the fact that approaches to social security largely remain standardized, failing to address the unique needs of different employee groups (e.g., young specialists, veterans, displaced persons, etc.).

These challenges underscore the need for further research and the development of effective social security models that account for current challenges and contribute to achieving the strategic goals of enterprises.

Formulation of the article's goals (statement of the task). The purpose of the article is to define the role of the personal social security system as a key factor in the implementation of economic policy by business entities through corporate social responsibility, as well as to substantiate the interrelationships between the social and economic aspects of enterprise management. Analyzing existing approaches to implementing social initiatives and their impact on the effectiveness of economic policy will provide practical recommendations to enhance the resilience and competitiveness of enterprises in dynamic market conditions.

Presentation of the main material of the study with a full justification of the scientific results obtained.

In today's conditions, it is important not only to implement a system of corporate social responsibility (CSR) within the business environment but also to equip this system with effective tools for social support of employees. Research on personnel's social support needs can be conducted using various methods, such as surveys, social media analysis, consumer studies, statistical methods, and so forth. One of the simplest approaches is content analysis of social media accounts, such as Facebook and Instagram [9].

Researchers Luca Simone Macca, Jacopo Ballerini, Gabriele Santoro, and Marina Dabi have proposed their own concept of CSR adapted for use on social media. This concept not only identifies the distinct effects of different aspects of CSR but also describes their respective impacts on consumer engagement in digital communications.

According to this model, CSR consists of five main aspects:

- environmental impact (ENVIRONMENT);
- impact on society (COMMUNITY);
- diversity and equality (DIVERSITY);
- interaction with employees (EMPLOYEES);
- product and service quality (PRODUCT QUALITY).

The environmental dimension of CSR covers companies' investments in sustainability initiatives, production of environmentally friendly products, management of hazardous waste, anti-animal testing efforts, pollution control, and recycling. Communicating environmentally responsible programs helps to boost employee engagement, as evidenced by increased likes, comments, and shares on companies' official social media pages [9].

The social dimension of CSR includes companies' investments in supporting programs in the arts, healthcare, education, housing initiatives, charity, and voluntary work. Communicating socially responsible programs in the context of community support

raises employee engagement, which is reflected in more likes, comments, and shares on companies' official social media pages [9].

The diversity and equality dimension in the proposed CSR concept reflects not only the protection of human rights and freedoms but also includes support programs for equality across races, genders, individuals with physical or mental disabilities, and more. Using this dimension allows companies to achieve notable results in employee relations, as organizations emphasize their commitment to creating a workspace for individuals with unique needs. For the company itself, this can lead to higher levels of creativity, flexibility, and overall operational effectiveness [9].

Employee interaction, another important dimension in this study, includes ensuring safe working conditions, engagement in the work process, providing opportunities for professional and personal growth, and more. Several studies show that these initiatives contribute to increased productivity among employees in the workplace [3].

However, the full-scale war has created the need to adjust the CSR model, which was developed and described without accounting for wartime realities. Specifically, during peacetime, businesses focused their efforts on addressing specific social issues, but with the onset of full-scale war, the emphasis in the CSR sphere has shifted to charity, volunteering, and fundraising [10]. Thus, CSR has shifted its focus and is no longer solely a competitive advantage.

An important aspect remains the perception of CSR initiatives by employees and their willingness to accept new models of implementation. In wartime conditions, an individual's social security faces numerous challenges and threats, with the primary ones being physical security, psychological safety, economic instability, medical challenges, humanitarian crises, and social disconnection. These obstacles differ from those faced during the post-war recovery period.

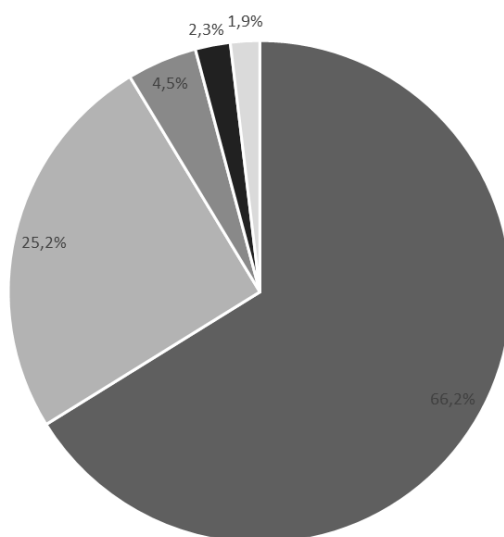
After conducting a survey among employees of domestic enterprises (an expert survey conducted by the authors, "Ensuring Human Social Security in the Conditions of War and Post-War Recovery in Ukraine," in

February–May 2024), it was found that more than half of respondents (66%) fully understand the essence of human social security, while 35% do not fully understand and require clarification. Among those surveyed, there are some who do not understand or are hearing about this concept for the first time, or find it difficult to answer, making up a small portion at 2-3% (see Fig. 1).

In wartime conditions, employee social security within enterprises becomes an essential element of internal CSR, which in turn necessitates addressing new challenges and threats. The main challenges include physical safety, psychological security, economic instability, medical issues, humanitarian crises, social disconnection, and more. These obstacles differ from those encountered during the post-war recovery period. The study proposes identifying the most significant components relevant to both the wartime period and the rebuilding phase in Ukraine.

Most respondents (24%) identified the primary threat as the threat to human life, 17% prioritized the deterioration of living conditions for large population groups due to the destruction of housing and civilian infrastructure, and 13% viewed a significant decrease in well-being and quality of life as the primary threat. Additionally, 8% of respondents pointed to the significant deterioration of the socio-economic situation for vulnerable groups, the reduced capacity of Ukraine's social protection system to fulfill its functions, and the mass exodus of refugees abroad as the main wartime challenges. Moreover, 6.5% of respondents identified environmental degradation (including wartime pollution) caused by combat actions, as well as the loss of employment opportunities and the deepening of structural imbalances in the labor market, as significant challenges and threats. The fewest respondents (3% or less) considered the challenges and threats of wartime to include reduced access to qualified medical care and increased pressure on the social infrastructure and labor market in densely populated, traditionally labor-surplus western regions (see Fig. 2).

Do you fully understand the concept of 'Human Social Security'?



■ Yes ■ Not quite ■ Hard to say ■ First time hearing about it ■ No

Fig. 1. Respondents' answers to the question: Do you fully understand the concept of «Human Social Security»? [3]

What are the main challenges and threats to human social security in wartime conditions? (Select no more than 3 options)

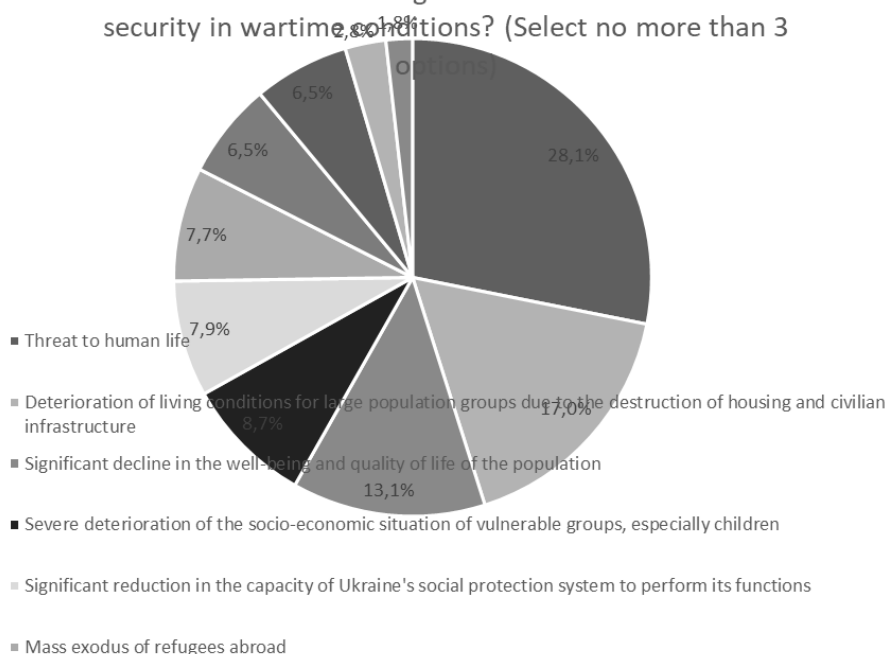


Fig. 2. Main challenges and threats to human social security in wartime conditions [3]

When examining external threats with the greatest impact on ensuring the social security of Ukrainian enterprise employees, the following priorities emerged:

- The largest share of respondents considers full-scale war the main external threat to social security in Ukraine (24%), reflecting the direct and substantial impact of military actions on population security, including housing loss, risks to life and health, infrastructure destruction, and economic decline.

- The second most important factor is insufficient or delayed international support (21%), highlighting the need for timely and adequate assistance from the international community to support Ukraine in the challenging conditions of war and post-war recovery.

- The third most important factor is the spread of fake news and hostile propaganda, which undermines public trust and creates additional challenges for social stability (13%), highlighting the necessity of countering misinformation and ensuring the delivery of truthful information to the population.

Minor external threats identified by respondents (4% each) include an increase

in refugees from other countries and the intensification of international organized crime (human trafficking, drug trafficking), while 1% of respondents were unable to provide an answer.

Based on the survey results regarding the overall level of social security at their enterprise, it can be concluded that the majority of respondents rate the general level of social security as average (68%). This suggests that while there are opportunities to improve social security, the situation is not critical. The enterprise should focus on enhancing social security by introducing new measures and improving existing practices.

Some employees (23%) rate the level of social security at their enterprise as high. This is a positive indicator, showing the presence of effective security measures, though it also suggests that these practices could be expanded and further improved.

Meanwhile, 8% of respondents rate the level of social security as low. Although this percentage is relatively small, it indicates that certain social security issues still exist and require attention (see Fig. 3).

Which of the following factors do you consider the most important for your social security in the workplace during peacetime

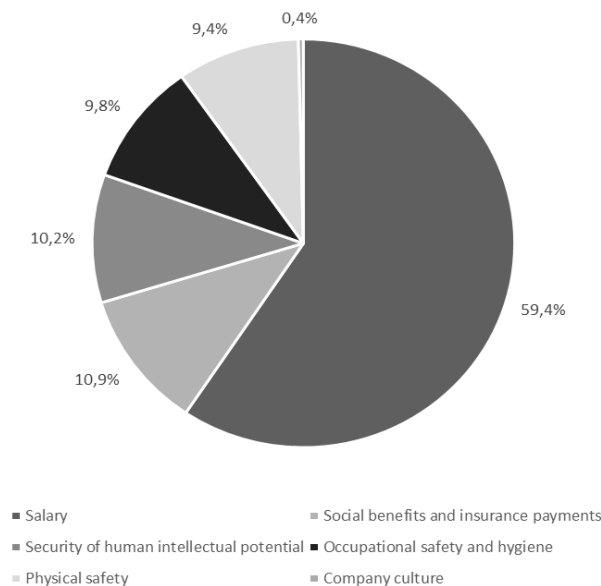


Fig. 3. Response to the question: What factors do you consider most important in the workplace social security system? [3]

Survey results on the most important factors of social security in the workplace during peacetime revealed the following priorities among respondents: the most crucial factor for social security, according to employees, is wages. Financial stability is a priority for the majority of survey participants (59%).

The second most important factor is social benefits and insurance payments (11%), which include health insurance, pension contributions, paid vacations, and other social guarantees that enhance employees' social protection. Intellectual property safety, occupational safety and hygiene, and physical security were also significant aspects, each receiving preference from 10% of respondents.

Company culture received the fewest votes (1 vote, approximately 0.4%), which may indicate that this factor is either non-critical to employee social security during peacetime or that its importance is not fully recognized by employees (see Fig. 4).

During wartime, employee priorities regarding the most important factors for social security in the workplace shifted somewhat. Physical security became the top priority (49%), though only 9% of respondents chose this factor during peacetime. This shift is understandable, as the risk to employee life and health increases significantly during wartime, making the assurance of safe working conditions a priority for companies. Financial stability remains critically important for employees during wartime, as it allows them to meet essential needs and maintain their standard of living; thus, 31% of respondents chose wages.

Social benefits and insurance payments remain important, although to a lesser extent than physical security and wages (10%). Workplace safety and hygiene are crucial for preventing accidents and illnesses, especially during wartime due to limited access to medical services (8%). The 'Intellectual Property Safety' factor received a small number of votes (2%), which may suggest that

Which of the following factors do you consider the most important for your social security in the workplace during wartime?

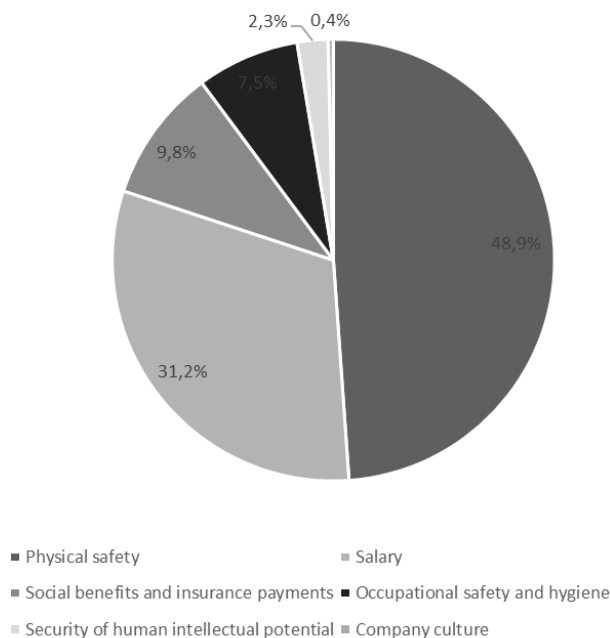


Fig. 4. Key factors of social security in the workplace during wartime [3]

intellectual safety aspects are less prioritized compared to physical and financial security.

Company culture received the fewest votes in this matter as well (0.4%), which may indicate that, during wartime, employees place less emphasis on corporate culture, prioritizing more urgent issues related to physical and financial security.

Based on the survey data, conclusions can be drawn regarding the level of employee social security and its impact on their productivity at the company. Forty-six percent of respondents indicated that the level of social security affects their productivity to some extent, suggesting that other important factors also impact employee productivity. A significant portion of respondents (40%) believes that social security levels strongly influence their productivity. Only 14% of respondents said that social security does not affect their productivity. Although this is a smaller group, its presence indicates that not all employees perceive social security as equally significant.

Thus, it should be noted that the employee social security system is a critical element in forming a sustainable economic policy for enterprises. It not only protects employees from various socio-economic risks but also enhances the level of social responsibility among business entities, which is fundamental for long-term company development. By developing an internal CSR system, entrepreneurs improve individual social security components for their employees, thereby strengthening their competitive advantages. A high level of social security for employees contributes to increased productivity and engagement within the company's processes. Secure employees are more motivated to work, feel stable, and are confident about their future, which positively affects their performance. Social benefits and insurance payments, as key elements of social security, protect against various life risks and unforeseen circumstances. This factor is particularly important during economic instability when company support becomes essential for maintaining social stability and employee loyalty.

Conclusions from this study and prospects for further research in this direction.

In today's economic turbulence, the social security system serves not only as a means of employee protection but also as a strategic tool for human resource management. It enables enterprises to adapt to changes in the external environment, strengthen their reputation in the labor market, and enhance their competitiveness.

In the modern business environment, a company's reputation depends not only on its economic performance but also on the level of social responsibility it demonstrates. The implementation of 'corporate citizenship' and internal social responsibility concepts is a crucial factor in maintaining organizational resilience, especially amid political and economic challenges. Employee social security, as an integral component of corporate social responsibility (CSR), serves as the foundation for ensuring business efficiency and long-term stability.

Research shows that an adequate level of employee social security positively influences both productivity and loyalty to the company. Although employee perceptions of this factor may vary, it is evident that companies actively supporting their workforce reap significant benefits in the form of increased engagement and motivation. This strategy – particularly relevant during wartime and post-war recovery – contributes to stable business operations and supports broader economic activity.

Thus, the personal social security system is a crucial element that directly influences the successful implementation of economic policies by business entities. The implementation and development of an effective social security system enhance business resilience and adaptability in the face of modern challenges, thereby fostering a favorable environment for economic growth and employee well-being.

To improve the effectiveness of CSR under current conditions, companies should invest in the development of social security programs that address both the economic and psychological needs of employees.

These programs may include social benefits, insurance coverage, psychological support, and emergency assistance. Special attention should be paid to creating conditions that ensure social protection during crisis periods, such as war or economic instability.

Companies should also strengthen cooperation with local communities and

authorities to implement joint projects aimed at improving social infrastructure and living conditions in the region. This approach will not only enhance the company's reputation but also help create a more stable and favorable business environment – ultimately contributing to sustainable development for both the enterprise and society as a whole.

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THE SOCIAL SECURITY SYSTEM OF INDIVIDUALS AS A KEY DETERMINANT IN IMPLEMENTING THE ECONOMIC POLICIES OF BUSINESS ENTITIES

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In response to the complex socio-economic changes caused by the ongoing military conflict in Ukraine, this article explores the critical role of employee social security systems within enterprises as a foundation for sustainable business development and effective economic policy implementation. Social security has become an indispensable factor for companies operating in uncertain environments, where the well-being and stability of employees directly impact productivity, engagement, and long-term resilience. Recognizing these dynamics, the authors aim to provide a comprehensive understanding of social security as a primary driver in managing corporate economic policies and enhancing organizational stability, particularly in challenging wartime conditions.

The social security system for individuals employed by entrepreneurial entities encompasses a broad range of policies, programs, and practices designed to protect employees' welfare and mitigate risks arising from economic volatility, external threats, and internal vulnerabilities. In the face of military aggression, these policies must go beyond conventional frameworks, aligning with corporate social responsibility (CSR) strategies that address not only economic but also social priorities within the broader corporate management paradigm. This article argues that modern management theories and practices in Ukraine require stronger methodological and practical support to develop social security frameworks that prioritize the well-being of the workforce as a strategic asset.

A key aspect of this work is the critical examination of CSR and its role in constructing resilient social security systems. Through a review of recent literature and methodologies, including studies on internal CSR mechanisms, the authors highlight how modern enterprises can create favorable conditions for highly qualified personnel, which are crucial for navigating complex production challenges. However, a gap remains in Ukrainian business practices regarding the implementation of CSR models focused on internal social security—a gap that is particularly significant during crises such as wartime and post-war recovery. This article addresses this gap by providing a comprehensive analysis of CSR-based social security and its potential to enhance employee morale, loyalty, and productivity under adverse conditions.

The article also explores the importance of fostering corporate citizenship, where companies take on roles akin to «good citizens» by contributing to regional and national stability through social initiatives. Such actions not only enhance a company's reputation but also create a supportive environment that benefits both employees and the wider community. In this context, the authors propose practical recommendations for developing a CSR framework that integrates social security into the core of economic policy and operations, emphasizing the value of community-oriented and resilient practices.

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