

UDC 304 : 339.176 : 366.1
JEL Classification: D12, M31*Keida Ania, Riabyk Hanna***SOCIAL PROGRAMS AS A TOOL FOR INCREASING THE COMPETITIVENESS
OF ENTERPRISES IN THE UKRAINIAN MARKET****Ukrainian State University of Science and Technologies, Dnipro, Ukraine**

The article examines the role of social programs as an effective tool for increasing the competitiveness of enterprises in modern crisis conditions and during martial law. The purpose of the work is to theoretically substantiate the strategic importance of corporate social responsibility (CSR) and comprehensively analyze the practical experience of its implementation using the example of the national retail network ATB-Market LLC. The methodological basis of the study is the concept of creating shared value (Shared Value), methods of systemic and structural analysis, as well as the assessment of socio-economic indicators of the enterprise's activities. The study proves that CSR for modern retail has transformed from episodic philanthropy into a critical condition for the legitimacy of business and ensuring its stable development. It was found that the integration of large-scale social programs into the business model allows for the formation of a strong emotional connection with consumers, reducing the level of staff turnover and creating a reputational buffer that increases resilience to market challenges. The company's external social projects (assistance to vulnerable groups, support for the Armed Forces of Ukraine) were additionally analyzed. It was found that attracting customers to charity forms a new type of competitive advantage based on the value perception of the brand. The scientific novelty of the study lies in the comprehensive approach to evaluating social initiatives, where social costs are considered not as losses, but as a factor of innovative development and a source of long-term economic benefits. The practical value of the work is confirmed by the proposed approach to assessing the effectiveness of the enterprise's internal social policy based on the dynamics of labor costs and social contributions. It was concluded that investments in personnel and community support minimize personnel risks and directly strengthen the company's market position.

Keywords: corporate social responsibility, social programs, enterprise competitiveness, retail trade, shared value, social investments, business sustainability.

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Introduction and problem statement

Current events in Ukraine are taking place amid a significant economic crisis: the growth of prices significantly outpaces the growth of wages. Enterprises are trying to conduct business transparently, taking into account the financial condition of the country. In connection with the war, society and businesses have adapted to new conditions and are trying to

maintain stable operations. Consumer choice is based on "not just stores with affordable prices", but brands that actively support the country in difficult times. Therefore, for large retail chains, helping citizens in recent years has ceased to be ordinary charity. Based on this, a key question arises: how should enterprises organize their activities so that social initiatives bring maximum benefit to society while also supporting

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business development and at the same time work for the business itself – increase its competitiveness, strengthen customer trust and ensure stable further development.

Analysis of recent research and publications

The issues of corporate social responsibility (CSR) development and its impact on business performance are the subject of the work of many domestic and foreign scientists. In particular, the fundamental principles of ethical business conduct and social partnership were studied by such scientists as A. Kolot, O. Grishnova, as well as M. Porter and M. Kramer, who laid the foundations of the concept of "shared value". Theoretical aspects of the competitiveness of enterprises in the field of trade were considered in the works of many modern economists and marketers.

Identification of previously unresolved parts of the general problem

Despite a significant body of scientific work, the mechanisms for transforming social and charitable initiatives into real competitive advantages remain insufficiently structured. Most studies consider CSR as a reputational tool in relatively stable economic conditions. At the same time, the specifics of integrating large-scale social programs into the business model of national food retail (in particular, the discounter format) during a period of prolonged crisis phenomena and martial law require a deeper applied analysis.

Purpose of the article

The purpose of this study is to theoretically substantiate the role of social programs as an effective tool for increasing the competitiveness of an enterprise, as well as a comprehensive analysis of the practical experience of implementing corporate social responsibility using the example of the retail network ATB-Market LLC.

The novelty lies in the comprehensive study of the social programs of the enterprise as a strategic tool for increasing competitiveness in conditions of martial law and economic instability in Ukraine. The work substantiates that corporate social responsibility for modern retail is not only a reputational factor, but also an important element in ensuring business stability, forming consumer loyalty and strengthening competitive positions in the market. Unlike traditional approaches, the article considers social initiatives through the concept of creating shared value (Shared Value), where social costs are transformed into long-term economic benefits of the enterprise. The practical novelty of the study lies in conducting a socio-economic analysis of the activities of LLC "ATB-Market" and systematizing the impact of the company's social projects on its personnel stability,

reputational capital and competitiveness. In addition, the paper proposes an approach to assessing the effectiveness of the enterprise's internal social policy based on an analysis of the dynamics of labor costs, social contributions and job creation, which allows us to consider social investments as a factor in the long-term development of the enterprise.

The practical novelty of the study lies in conducting a socio-economic analysis of the activities of LLC "ATB-Market" and in identifying the relationship between the implementation of social programs and key parameters of the enterprise's sustainability, in particular, personnel stability, reputational capital, adaptability to crisis conditions and the ability to maintain competitive advantages. The study proves that the company's social projects have not only social, but also strategic importance, as they contribute to the retention of personnel, support of local communities and the formation of trust from consumers.

Presentation of the main material

Corporate social responsibility and social programs initiated by business have long ceased to be simply elements of situational philanthropy. Today in Ukraine they are becoming an important component of strategic management. Many companies are moving from episodic volunteer actions to systematic cooperation with communities, integrating social projects into their activities. Such a solution allows not only to solve current social problems, but also to create a long-term competitive advantage [8]. In conditions of intensifying competition for consumer loyalty, social responsibility is becoming a critical condition for the legitimacy of business and ensuring its stable development.

The basis of this transformation is the European approach to doing business. According to the European Commission's approach, companies must take responsibility for their impact on society, integrating social, environmental and ethical aspects into their activities. In this context, the UN Sustainable Development Goals play an important role as a universal benchmark for assessing the success and sustainability of business at the global level [1]. Current areas of support for Ukrainian companies have become assistance to veterans and internally displaced persons, environmental protection and employment. Such measures have not only a social but also an economic effect: they positively affect the image of companies, contribute to the formation of a loyal corporate culture, reduce staff turnover and establish a strong emotional connection with customers, which is difficult for competitors to break.

The international platform for coordinating these efforts is the UN Global Compact, which unites more than 25 thousand companies around the principles of protecting human rights, safe working conditions and combating corruption. Participation in such initiatives indicates a high level of organizational maturity of the business. At the same time, the greatest value lies in the fact that social investments are transformed into real added value. Expenditures on social support are not only budget expenses, but also significant investments. Companies that take an active part in solving socially significant problems demonstrate crisis resilience, achieve high consumer loyalty and consolidate their positions as market leaders [2].

In Ukrainian scientific thought, in particular in the works of Pushak Ya. Ya., Chernukh D. V., Trushkina N. V. [3], this process is considered as a kind of “social contract”. A company gains customer loyalty and market advantages when it takes responsibility for the general well-being of society. Instead of focusing exclusively on earnings, a modern enterprise is forced to act more broadly. It needs to

address several areas simultaneously: guarantee the quality of goods for customers, create safe and comfortable workplaces for its staff, protect the environment and provide real support to communities in difficult times [7]. The main task for a company is to find a balance. On the one hand, the business must remain profitable, and on the other hand, its activities must benefit society and minimize any harm. That is, today corporate responsibility works as a two-way communication. Society is the main controller: people “vote with their wallets” for brands that do not stand aside from social problems. For companies, this means that constant dialogue with the public and transparency in working with customers or partners is no longer just a reputational tool, but a basic condition for survival and further commercial success [3; 4]. Table 1 systematizes the main factors that encourage companies to implement socially responsible behavior. Traditionally, these factors have been viewed mainly as external pressure on business, in particular from legislative requirements, public expectations and the need to strengthen their reputation.

Table 1

System of factors influencing the company's social responsibility strategy

External factors	Internal factors		
Market structure	Intangible resources of the company	Values	Stakeholder needs
Competition	Human capital	Social component of corporate ideology	Employees
Market concentration	Social capital	Strategy	Suppliers
Product/service life cycle stage	Goodwill	Corporate image	Customers
Level of market differentiation	Stakeholder engagement	National/global	Local companies
Growth rate	Intangible capital	Intangible assets	Investors
Market barriers	Misalignment of the strategy with the social requirements of a specific market or its segment		State and society

Source: compiled by the authors on the basis [3; 4]

Table 1 summarizes the main factors that motivate companies to adopt socially responsible behavior. Traditionally, these factors have been viewed primarily as external pressures on business, including regulatory requirements, societal expectations, and the need to enhance reputation.

Now the approach to corporate social responsibility has changed significantly. While previously the model prevailed in which the company first makes a profit and then directs part of its resources to charity, the concept of “Shared Value” is now popularizing. Its

essence lies in the fact that business not only bears the costs of solving social problems, but also uses them in its own business model, turning social challenges into a new source of economic opportunities. In practice, this means changing production processes to recycle waste, creating products with added social or environmental value, and employing representatives of different social groups. In this case, social responsibility ceases to be just an expense item and becomes a tool for innovative development, creating mutual benefits for society and the company [4].

Modern businesses are increasingly involved in solving social problems, not only to create a positive image among consumers, but also to ensure sustainability and continuity of operations. Enterprises that employ internally displaced persons, adapt workplaces for veterans, or interact with communities to solve infrastructure issues, invest in their own human resources, the safety and loyalty of the local environment, and address one of the UN sustainable goals, namely Goal 8 “Decent work and economic growth” [5].

It is most appropriate to study the effectiveness of such a socio-economic model using the example of specific market players. A vivid example of a domestic company that transforms its strategy in accordance with the challenges of the time is the retail chain ATB-Market LLC. Since access to the company's internal management information is limited due to commercial secrecy, our socio-economic analysis is based on open sources, analytical materials and official public reports of the company.

The company's activities demonstrate how social responsibility stimulates the development of the enterprise itself, starting from within. A significant part of the network's socio-economic policy is systematic investment in the professional development of the team. Administrative staff and sales floor employees regularly undergo training in specialized corporate centers, which increases their competencies and overall productivity. In addition, the company maintains financial reporting according to international standards. This makes its activities transparent and creates a high level of trust from investors and partners [6].

Strengthening the partnership with the state and confirming the status of a nationally significant network. The mission of the enterprise - to provide the population with quality goods at affordable prices – has a pronounced social character. However, in the conditions of a full-scale war and humanitarian crisis, the company has gone far beyond its basic functions. Through the ATB Charity Fund, systematic support is implemented for the most vulnerable groups of the population: veterans, IDPs, the elderly, people with disabilities and large families.

The corporation actively participates in providing humanitarian aid, supporting the Armed Forces of Ukraine and ensuring food security of our country. By implementing systemic social projects, the company not only supports society in the most difficult times, but also achieves pragmatic economic goals – forms long-term loyalty of millions of consumers and strengthens its own market advantages. This creates a powerful strategic tool and an important factor of competitiveness in the Ukrainian retail market.

The war has significantly complicated both the lives of the population and the activities of businesses: Ukrainians are faced with the loss of housing, jobs, forced displacement, reduced income levels, psychological exhaustion, and limited access to basic services. In turn, businesses are forced to operate in conditions of a shortage of financial resources, destruction of infrastructure, loss of retail facilities in occupied and frontline territories, disruptions in logistics, and employee turnover.

For retail chains such as ATB-Market LLC, this means the need to simultaneously ensure operational continuity, support employees, and respond to the social needs of communities. An additional constraint is the insufficient level of state support for socially responsible business, in particular the lack of effective tax incentives for large-scale social initiatives, in such conditions, business adaptation to the crisis environment and support for society during the war becomes particularly important.

As of the beginning of 2025, the total number of employees of the group of companies exceeds 59 thousand people, of which about 48 thousand works directly in the ATB-Market network (Fig. 1). Such a scale of human resources gives grounds to consider the company as one of the largest employers in Ukraine, especially in the retail sector. A high number of personnel not only ensures the operational continuity of the network, but also creates a socio-economic effect for the regions where the company is present. A characteristic feature of the company's personnel policy is the high dynamics of employment. The expansion of the store network is accompanied by the creation of new jobs, which indicates the connection between business scaling and employment growth. In 2024–2025, more than 2 thousand new jobs were created within the framework of operational activities, and in 2026, the number of employees will be about 60 thousand people, which confirms the intensive development model of the company and its significant role in the labor market.

An important component of the human resources management system at ATB is internal training and personnel development. The company uses its own training centers, where employees undergo advanced training, master related professions and adapt to corporate standards. This approach allows you to reduce the staff shortage, accelerate the adaptation of new employees and improve the quality of operational processes. As a result, ATB's personnel policy is not only a tool for ensuring the operation of the network, but also an important competitive resource that supports the stability, scalability and market resilience of the company.

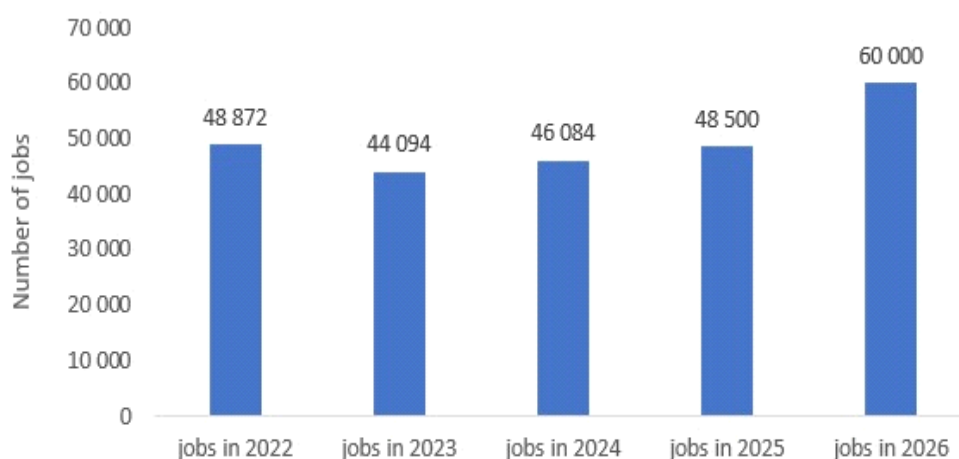


Fig. 1. Dynamics of job creation and retention by the ATB-Market network (2022–2026)

Source: constructed by the authors based on [5]

The established financial stability and sufficient operational support create a foundation for the implementation of social initiatives not only at the level of corporate responsibility, but also at the mass

level. The enterprise implements a number of nationwide charitable initiatives that contribute to increasing the level of consumer loyalty and strengthening its competitive position in the market (Table 2).

Table 2

Key social projects of ATB-Market LLC as tools for creating competitive advantages

Initiative	Partners	Goal and scope	Impact
“This concerns me. And you?”	Charitable Foundation “Tabletochki”	Helping children with oncological diseases: involvement of famous people and millions of customers	Formation of a “human” brand; deep emotional engagement of customers
“Charitable contribution”	All-Ukrainian Charitable Foundation “ATB”	Support for the Armed Forces of Ukraine and medical institutions through a system of micro-donations at checkouts	Customer loyalty
“Charity shelves”	Ministry of Social Policy of Ukraine	Transfer of thousands of grocery kits for vulnerable segments of the population	Strengthening partnership with the state

Source: compiled by the authors based on [5]

To analyze the external direction of corporate social responsibility of the enterprise, let's consider the most significant programs of the company in Table 2. The data presented indicate that the company uses not only classic charitable deductions. It creates unique, proprietary mechanisms of interaction with consumers and society. For example, the initiative “It concerns me. And you?” allowed the chain to go beyond the traditional sales function, additionally involving famous figures in solving an important social problem – financing serious illnesses in children. This contributed to strengthening the emotional connection between the brand and the buyer, forming a sustainable loyalty model.

“The Charitable Contribution program” demonstrates another aspect of social activism – the convenience and mass engagement. By using a cashier infrastructure to collect micro-donations, it turns a regular purchase into an act of social participation, which strengthens the brand's impact and creates positive social value.

The transformation of ATB's competitive model consists in the transition from predominantly price competition to value-based competition. Traditionally, the chain held strong positions thanks to the hard discounter format, where the key advantage was low price. At the same time, in modern market conditions, this factor is no longer unique, since similar price

incentives are also actively used by competitors, in particular "Silpo-Food" LLC and "Omega" LLC (Varus). Under such circumstances, ATB's social initiatives form a new type of competitive advantage, associated not only with the product offering, but also with the reputation and social significance of the brand. As a result, consumers tend to perceive individual operational shortcomings more loyally if the company demonstrates a real contribution to supporting the Armed Forces of Ukraine and socially vulnerable

groups of the population. Such an effect can be defined as a reputational buffer that increases the brand's resilience to crisis and competitive challenges.

A structural analysis of the company's social initiatives demonstrates the diversity of its charitable activities. The dominant direction is the program to support the Armed Forces of Ukraine (Fig. 2). These programs demonstrate how the company builds a diverse model of corporate social responsibility, covering various social needs.

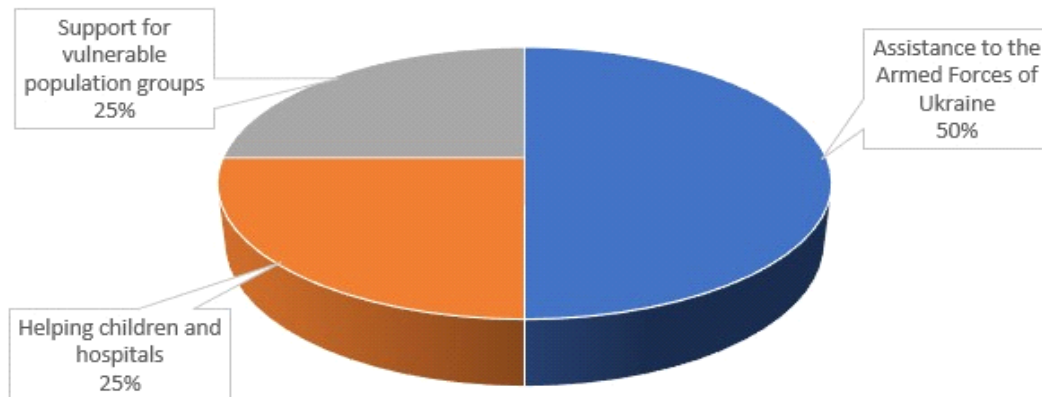


Fig. 2. Structure of the main social programs of the company "ATB-Market" by areas of charitable activity

Source: built by the authors according to [5; 6]

Analysis of the results of the activities of LLC "ATB-Market" for 2025 is characterized by high adaptability of the business model to extreme conditions (Fig. 3). The enterprise demonstrated

positive dynamics of net profit, which increased by 10.58% and exceeded the mark of 3.42 billion UAH, and the profit growth rate was lower than the revenue growth rate (18.4%).

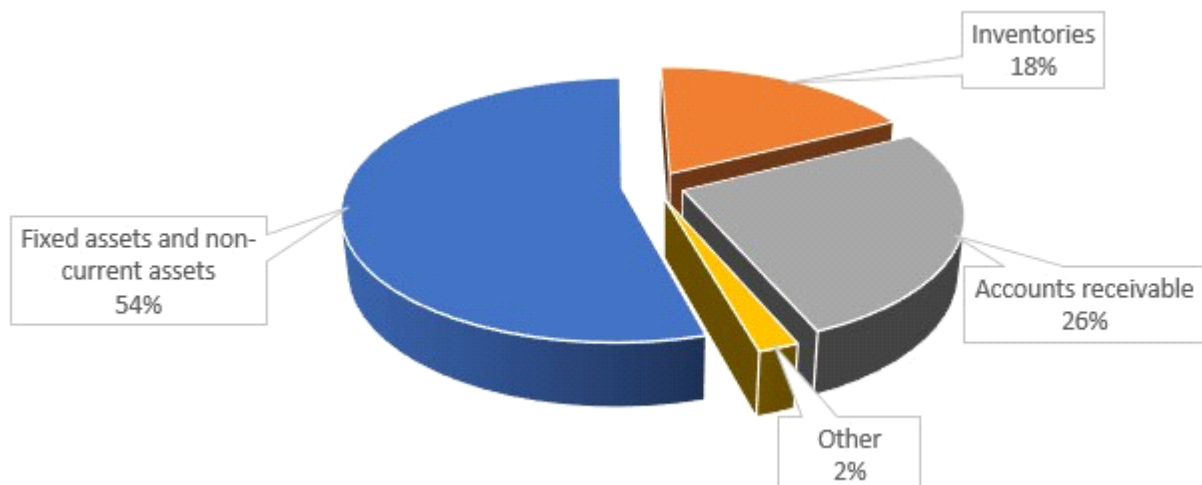


Fig. 3. Structure of total assets of the enterprise

Source: built by the authors according to [5; 6]

The structure of the company's assets (Fig. 3) clearly shows a reliable financial foundation for the implementation of social initiatives. The majority of assets (54%) are fixed assets – an extensive network of stores and logistics centers, which the company effectively uses as a nationwide platform for humanitarian programs. At the same time, a high share of cash (26%) guarantees unprecedented financial strength for retail. The presence of such a volume of highly liquid assets allows you to quickly finance large-scale charity and support personnel without attracting loans and harming operational activities. As a result, this balanced material base acts as a guarantor of business stability, which is directly transformed into consumer trust and a sustainable competitive advantage.

The scale of the internal corporate social responsibility of LLC “ATB-Market” is mathematically confirmed by the dynamics of the company's operating expenses. According to financial

statements, only labor costs in 2025 compared to the previous similar period increased by almost 30% and reached UAH 37.18 billion. At the same time, deductions for social measures increased to UAH 3.57 billion. In the conditions of a general economic recession, such financial investments in preserving human capital indicate that the company consciously assumes the function of a social shock absorber. This strategy not only ensures the financial security of tens of thousands of employees, but also turns into a high level of staff loyalty, minimizing personnel risks and securing the company's status as one of the most competitive employers in the industry.

Since access to ATB-Market's internal reporting is limited, the effectiveness of the social program was determined based on an expert approach. The indicators given in Table 3 are calculated and based on open sources, including official company announcements, industry materials, and marketing research results.

Table 3

Dynamics of personnel costs and social efficiency indicators of LLC “ATB-Market”

Indicator	2022	2023	2024	2025	2026 (forecast)
Labor costs	16.02	29.23	28.79	37.18	44.60
Deductions for social events	1.79	1.93	2.67	3.58	4.50
Labor cost growth rate, %	–	+ 82.5	- 1.5	+ 29.1	+ 20.0
Growth rate of social contributions, %	–	+ 7.8	+ 38.3	+ 34.1	+ 25.7

Source: constructed by the authors based on [6]

Based on the identified trends, a forecast of the development of the company's internal social policy for 2026 was formed, indicating that the company will continue to make a strategic bet to support its staff. Total wage spending is expected to increase by about 20%, but social deductions will increase by 25.7%. Due to such dynamics, the predicted lead factor will reach 1.29. For the economic analysis of the enterprise, this means a very important thing: the expansion of the social package for workers is not just a temporary phenomenon during the period of military crisis, but a conscious long-term policy. Such dynamics testify to the long-term nature of the social policy of ATB-Market Corporation, according to which personnel costs are transformed into social investments that support the stability of the company and its strategic advantages in the market.

Conclusions

The study confirmed that social programs are no longer merely charity. It is an important tool for increasing the competitiveness of the enterprise. For Ukrainian business, corporate social responsibility is increasingly gaining strategic importance, affecting

consumer trust, the company's stability and its market position.

Using the example of the company “ATB-Market”, it was established that the implementation of social programs aimed at improving the well-being of society forms a positive image of the company and increases customer loyalty. The mentioned projects contribute to solving socially important problems, create competitive advantages. Investments in personnel, the development of social guarantees and support of communities have a positive effect on the stability of the enterprise's activities, reduce personnel risks and ensure its adaptation to crisis conditions. Corporate social responsibility in the modern economy acts as a strategic resource for the development of the business environment.

Prospects for further research are related to improving methods for assessing the effectiveness of social programs, analyzing their impact on the financial results of enterprises, and studying the relationship between social initiatives, consumer behavior, and the formation of competitive advantages in various sectors of the economy.

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СОЦІАЛЬНІ ПРОГРАМИ ЯК ІНСТРУМЕНТ ПІДВИЩЕННЯ КОНКУРЕНТОСПРОМОЖНОСТІ ПІДПРИЄМСТВА НА РИНКУ УКРАЇНИ

Кейда А., Рябик Г.

У статті досліджено роль соціальних програм як ефективного інструменту підвищення конкурентоспроможності підприємств у сучасних кризових умовах та під час воєнного стану. Метою роботи є теоретичне обґрунтування стратегічного значення корпоративної соціальної відповідальності (КСВ) та комплексний аналіз практичного досвіду її реалізації на прикладі національної роздрібної мережі ТОВ «АТБ-Маркет». Методологічною основою дослідження слугують концепція створення спільної цінності (Shared Value), методи системного та структурного аналізу, а також оцінка соціально-економічних показників діяльності підприємства. У результаті дослідження доведено, що КСВ для сучасного ритейлу трансформувалася з епізодичної філантропії у критичну умову легітимності бізнесу та забезпечення його стабільного розвитку. Встановлено, що інтеграція масштабних соціальних програм у бізнес-модель дозволяє формувати міцний емоційний зв'язок зі споживачами, знижувати рівень плинності кадрів та створювати репутаційний буфер, який підвищує стійкість до ринкових викликів. Додатково проаналізовано зовнішні соціальні проекти компанії (допомога вразливим верствам населення, підтримка ЗСУ). Виявлено, що залучення клієнтів до благодійності формує новий тип конкурентної переваги, заснований на ціннісному сприйнятті бренду. Наукова новизна дослідження полягає у комплексному підході до оцінювання соціальних ініціатив, де соціальні витрати розглядаються не як втрати, а як фактор інноваційного розвитку та джерело довгострокових економічних переваг. Практична цінність роботи підтверджується запропонованим підходом до оцінювання ефективності внутрішньої соціальної політики підприємства на основі динаміки витрат на оплату праці та соціальних відрахувань. Зроблено висновок, що інвестиції у персонал та підтримку громад мінімізують кадрові ризики та безпосередньо зміцнюють ринкові позиції компанії.

Ключові слова: корпоративна соціальна відповідальність, соціальні програми, конкурентоспроможність підприємства, роздрібна торгівля, спільна цінність, соціальні інвестиції, стійкість бізнесу.

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