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APPLICATION OF FACTOR INCOME DISTRIBUTION INDICATORS TO THE EVALUATION OF BUSINESS COMPLIANCE WITH SOCIAL RESPONSIBILITY PRINCIPLES

ABSTRACT

The article is devoted to improving methods for assessing the degree of compliance with the principles of social responsibility in the field of labor remuneration of Ukrainian enterprises. The authors propose methods for calculating indicators suitable for evaluating both the dynamics of the spread of the principles of business social responsibility and for comparing the results observed in different types of economic activity. In particular, it is proposed to supplement the assessment based on the ratio of labor productivity growth rates to the growth rates of wages with the use of the index of inequality of factor income distribution, which will reflect the ratio of per capita personnel costs to per capita incomes from profit per recipient of such type of incomes. That ensures an advantage compared with common indicators, which are not suitable for comparing the extent of implementation of social responsibility principles in different branches of the economy.

It is substantiated that the period since the beginning of the full-scale Russian military invasion is characterized by an increase in the susceptibility of Ukrainian businesses to the principles of social responsibility, which is manifested in the equalization of the distribution of factor income. Despite the processes of forced militarization of the economy, the growing share of capital-intensive economic activities, and the intensification of production concentration, since the beginning of the full-scale war, Ukrainian businesses have mostly maintained the share of wages in the value added, which indicates the importance of institutional prerequisites for strengthening the social responsibility of business, in particular regarding wages. The factor inequality of income distribution has also decreased, as evidenced by the dynamics of the index calculated according to the author's methodology. The use of the proposed tools allows for improving the analytical support for the development of state policy on the regulation of incomes and wages, more accurately determining the current "margin of safety" that enterprises have to improve the conditions of remuneration.

Keywords: social responsibility, labor remuneration, labor productivity, factor distribution, social innovations, inequality assessment

JEL Classification: M14, M29

INTRODUCTION

The concept of economic development, socialization, and business social responsibility as an important component of the human-centered model of the national economy remains in the focus of attention of domestic scientists, in particular, the founders of respected scientific schools throughout the 21st century. In the last decade, there has been a certain shift in the focus of applied research associated with the intensification of publications within the concepts of inclusive development, environmental business development, ecosystem strategic management, sustainable development, and sustainable management. With the beginning of the full-scale Russian military invasion, the spread of crisis phenomena, loss of income and resource potential, and the growth of uncertainty pressure on economic activities, the concept of business's social responsibility has become critically important.

After all, for the first time in the history of modern Ukraine, the common goods, the benefits that everyone receives equally with all other members of society, have become more important among the factors of personal well-being than personal economic opportunities and the ratio of individual income and market prices. The urgency of the problems of common survival and preservation of statehood requires updating the priorities of economic decision-making, taking into account not only (and perhaps to a lesser extent) the market power of counterparties and the economic value of their offer on the markets, but also the purely functional importance of certain elements of the national economy's resource potential. This means weakening the economic, market principles of evaluation and distribution of resources and income, and strengthening the directly functional, technological-related, expressed in non-economic (or rather, non-commercial, non-financial) categories, criteria for making economic decisions. In essence, this is a transformation (so far, temporary – driven by the special conditions and tasks of wartime) of economic management and regulation mechanisms in the direction of reducing the monopoly of market orientations and commercial motivation, as written by K. Polanyi (1944). Accordingly, it is the developments in the concept of social responsibility of business that have the greatest potential to form the theoretical basis for the policy of both state regulation of hired labor relations, adequate to the requirements of wartime, and business management of social and labor relations, in particular, labor remuneration relations. In fact, this article is aimed at operationalizing the concept of social responsibility of business, i.e., at developing a system of quantitative indicators that will allow tracking both the extent to which the principles of social responsibility of business are implemented in the management practices of domestic companies and the impact of such implementation on business results.

LITERATURE REVIEW

The fundamental basis for solving the problems of operationalizing the concept of business' social responsibility is created in the publications of Kolot (2010), Grishnova and Mishchuk (2013), which interpret it as the perception by business of goals and priorities of sustainable development, as a constant basis for choosing a business organization model and strategy for responding to the challenges and opportunities posed by changing technologies and fluctuations in market conditions. It is this vision that allows combining the ontological and functional components of the analysis, i.e., ensuring the preservation of the conceptual and functional approach proposed in the works of Diamond (2021), Parsons (1971), Horn et al. (2024), Kolot and Grishnova (2012), and Kolot et al. (2024) as the essence of the concept of social responsibility of business, which Heyets (2024) interprets as an important (necessary) component of the socialization of economic development. Such preservation gives theoretical validity to the process of building a system of indicators and principles of their interpretation, which will be used to substantiate management decisions in the specific conditions of certain business entities at certain stages of the business life cycle. In this sense, our study develops the work of Eccles, Ioannou & Serafeim (2012), Brammer, and Millington (2008), Cheng et al. (2011), who linked the ability to observe and assess the degree of implementation of the principles of social responsibility based on the costs incurred or lost profits as a result of the business's refusal to quickly extract benefits from shifting business development priorities to the characteristics of purely commercial profitability, while ignoring the social and environmental consequences of the choice of business model. In this case, we assume that to assess the commitment of business to the principles of social responsibility, such costs and lost profits should be interpreted in two fundamentally different contexts.

The first one is the result of certain characteristics of the "social contract", which is realized through state coercion, and with the development of civil society institutions, under pressure from public organizations that protect the interests of certain social groups, as emphasized by Tyshchenko (2024). The basis for the operationalization of such social responsibility's manifestations is the ratio "the norm agreed by a social agreement - the actual characteristics of economic activity", which for the issues of remuneration allows using the methodological developments of Tkachenko, Kulaga and Lisniak (2024) and conducting an assessment based on the ratio of the level of remuneration for the object of assessment (enterprise, industry, region, economy) with the basic social standards (for the conditions of Ukraine - the legislative and actual subsistence minimums and the minimum wage). It is important that since the size of the actual subsistence minimum in Ukraine is determined by indexing the legally approved sets of food and non-food goods in accordance with the growth rates of consumer prices (Ministry of Social Policy of Ukraine, 2017), the dynamics of real wages essentially determines the dynamics of the ratio of the actual level of wages to basic social standards, minus the influence of the structural factor, which, as shown in Kyrylenko et al. (2024), is due to the difference in price growth rates for goods included in the subsistence minimum basket compared with CPI. This allows us to use the methodological approaches of these authors to take into account the dynamics of real wages in the context of assessing the manifestations of social responsibility of business in terms of remuneration policy.

The second context, which, based on the works of Verkhovod and Fedko (2023) and Kolot (2024), we will take into account in the process of evaluating the implementation of the social responsibility principles in the remuneration policy of Ukrainian

business, implies that the expansion of the involvement of employees in the benefits generated by economic activity (participation in the distribution of profits, to make managerial decisions, to independently determine and plan the parameters of realization of their labor potential, etc.) is conditioned by the formation of post-industrial (networked, innovation-intensive and information-rich) production systems that actively renew existing management structures and the entire system of social and labor relations. Accordingly, the spread of more harmonious (more socially responsible) models of business organization occurs through "embedding the principles of social responsibility in the mechanisms for achieving commercial success", as Fedko et. al (2024) note. This driving force for the spread of social responsibility is interpreted in the literature as a set of organizational, technical and structural changes described in terms of the formation of ecosystem business development, in particular by Kolot (2024) and associated with the growth of the value of personal resources as a source of competitive advantages that cannot be quickly reproduced by competitors (and allow companies to benefit from a leading position in the sales market for a long time). Considering this driving force for socialization and the spread of social responsibility of business, we have included in the developed system of indicators the indicators of the dynamics of the share of personnel costs (labor costs and social insurance) in the value added, based on the publications by Fedko et. al (2024) and Tkachenko and Lisniak (2024).

For the purposes of this article, we will focus only on a separate aspect of social and labor relations and business socialization - the remuneration policy, respectively, leaving out of the study the entire complex set of characteristics of employment reproduction and organization of relations with consumers, suppliers, and other social groups, in relation to which the company's activities may have certain "external effects" and, accordingly, companies' costs and benefits may be considered as dependent on the extent to which the business takes into account social and environmental.

AIMS AND OBJECTIVES

The purpose of this article is to conduct testing of factor income distribution indicators to evaluate business compliance with the principles of social responsibility. To achieve this goal, the article solves two tasks. First, to analyze Ukrainian businesses' compliance with the principles of social responsibility based on data on the dynamics of labor productivity and wages, the share of wages in value added. Second, to assess the dynamics of social responsibility of Ukrainian enterprises in the period before and after the start of the full-scale Russian invasion, with indices of inequality of factor income distribution.

METHODS

Operationalization of the concept means, in essence, the development of a system of indicators that allow empirical testing of the working hypotheses of the study. In the context of this article, the working hypothesis is as follows: primary negative impacts (shocks) on the economic system that are non-economic, i.e., express the influence of factors external to the economic subsystem of social life - political, military, medical and social, as in the case of the COVID-19 pandemic - provide for a qualitatively different business response and strategy for adapting to negative shocks than those that are common as a business response to economic negative disturbances. In the first case, if the initial impulse is non-economic, we expect an increase in business receptivity to the principles of social responsibility and solidarity, including regarding the remuneration policy. Accordingly, we expect that the indicators for 2022-2023 will reveal an increase in the degree of implementation of the principles of business social responsibility compared to both 2021 and 2016-2019, which can be perceived as periods of relatively stable socio-political situation.

To characterize the extent to which businesses perceive the principles of social responsibility regarding labor remuneration with aggregate indicators (for the economy as a whole and by type of economic activity), we have developed a system of indicators (at the level of the economy as a whole and by type of economic activity) based on the data of the State Statistical Reporting on the Activities of Enterprises (State Statistics Service, 2013-2023).

As a characterization of the existing economic prerequisites for the spread of social responsibility principles, the labor productivity indicator is calculated. The traditional formula for such calculations was used:

$$LP = AV / NE, \tag{1}$$

where: *LP* - the labor productivity indicator, UAH thousands of value added per employee per year; *AV* - the amount of value added at production costs created at the enterprise (in the type of economic activity, in the economy as a whole)

during the year, UAH million. *NE* - the average number of employees at the enterprise (in the type of economic activity, in the economy as a whole) during the year, thousand people.

The basic indicator for characterizing the level of labor remuneration is the average (specific, per employee) personnel costs, which will be referred to as the average wage. The indicator is calculated by the formula:

$$AW = PC / NE, \quad (2)$$

where: *AW* - the average (specific per employee) personnel costs, UAH thousand per year; *PC* - the personnel costs of enterprises by type of economic activity (in the economy as a whole) as the sum of labor costs and social security contributions, UAH million; *NE* - the average number of employees of the enterprise (in the type of economic activity, in the economy as a whole) during the year, thousand people.

A database of such indicators in the economy as a whole and for all types of economic activity for 2013-2023 in comparable prices of the base year (2013) was formed. To bring the indicators to a constant level, GDP deflators for the respective years and the principle "the product of chain indices equals the base index" were used.

The indicator of real (expressed in constant prices of the base year, 2013) wages is analyzed in direct connection with the labor productivity indicator. In particular, the ratio of the growth rate of real wages to the growth rate of labor productivity (at constant prices) is interpreted as a basic primary indicator of the degree of social responsibility of business in terms of remuneration and shows how the existing economic potential of an industry (type of economic activity, economy as a whole) is realized through improving the conditions for the reproduction of its human capital. The indicator of the share of personnel costs (the sum of labor costs and social contributions) in the value added has similar meanings and interpretations. It is interpreted as an indicator of the importance of the personal factor and the ability to create favorable economic conditions for improving the quality of national human capital stocks (as the fundamental basis of the second driving force for strengthening business social responsibility).

We also calculated an auxiliary indicator - the specific (per person) amount of income from property and entrepreneurship, which is comparable in size to the indicator of average (specific, per employee) personnel costs. The formula used:

$$PEipc = FP / NPE, \quad (3)$$

where: *PEipc* - specific (per capita) amount of income from property and business, UAH thousand per year; *FP* - financial results of enterprises that received profit before tax (actual profits, excluding financial results of enterprises that received losses), UAH million per year; *NPE* - number of recipients of income from property and business (beneficiaries of financial results of enterprises), thousand people on average during the year.

The number of recipients of income from property and business (beneficiaries of the financial results of enterprises) is defined as the difference between the number of employees and the number of hired workers, i.e., the number of employees who are not hired workers (excess of the number of employees over the number of hired workers).

The similar dimensionality of the indicators of average (specific per hired worker) personnel costs and specific (per recipient of income from property and business) profit allowed us to calculate a relative inequality index. This is the index of inequality of factor income distribution, determined by the formula:

$$InI = PEipc / AW, \quad (4)$$

where: *InI* - is the index of inequality of factor income distribution, which reflects how many times the income from property and entrepreneurship per recipient is higher (lower) than the average (specific) wage of employees, times

All dynamic indicators are calculated in the form of base indices as a percentage of 2013 and in prices of the base year 2013. GDP deflators were used to adjust the value added created by enterprises to constant base year prices, and consumer price indices were used to adjust the personnel costs of enterprises to constant base year prices, according to the State Statistics Service of Ukraine (2013 – 2023).

RESULTS

We assume that labor productivity dynamics have a decisive influence on the context in which real wage dynamics should be considered. The relevant indicators for large, medium, and small enterprises are shown in Figures 1 and 2.

The data shown in the figures indicate a stagnation in labor productivity: a noticeable increase in 2014 and a decline in 2015, followed by an alternation of small declines and increases, expressing a general trend toward very moderate growth until 2021 inclusive, which is completely destroyed by a significant decline in 2022, leading to a drop in labor productivity below the level of the base year and a small compensation in 2023, which, however, does not reach the level of the base year 2013.

Against this backdrop, the moderate but distinct dominance of the upward trend in real wages looks quite positive, as the economic potential for increasing the real purchasing power of wages, as expressed by productivity, remained extremely limited even as of 2021, and starting in 2022, the economic preconditions for increasing the average wage are generally worse than they were in the 2013 base year.

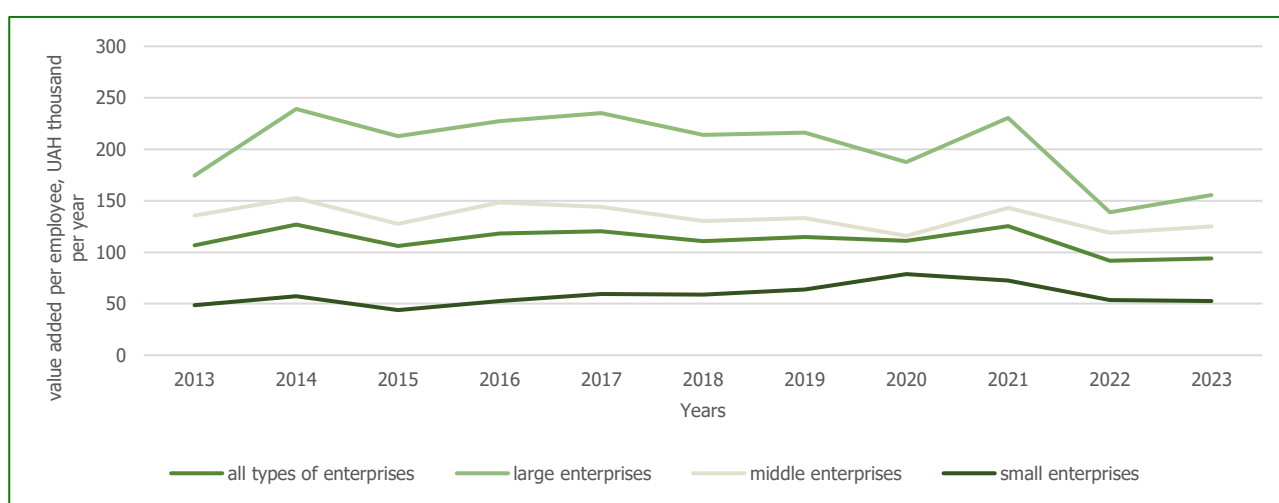


Figure 1. Labor productivity (value added per employee) in constant prices, UAH thousand per year. (Source: authors' calculations based on State Statistics Service, 2013-2023)

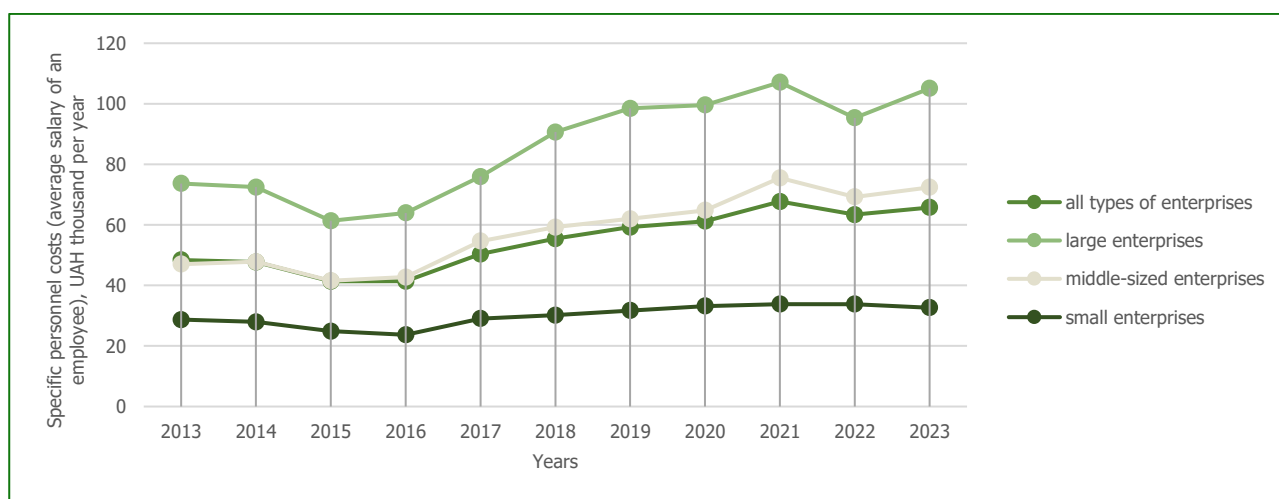


Figure 2. Specific personnel costs (average salary of an employee) in constant prices, UAH thousand per year. (Source: authors' calculations based on State Statistics Service, 2013-2023)

Such unfavorable conditions did not prevent Ukrainian enterprises from ensuring that nominal wage growth consistently exceeded the growth of the general price index starting in 2016, so that real wages grew steadily from 2017 to 2021, declined in 2022, and resumed growth in 2023.

The generalized dynamics (Figures 3 and 4) are quite eloquent: while the level of labor productivity at all enterprises in 2023 was 94.1% of the level of 2013, the real purchasing power of wages in 2023 was 135.8% of the base year.

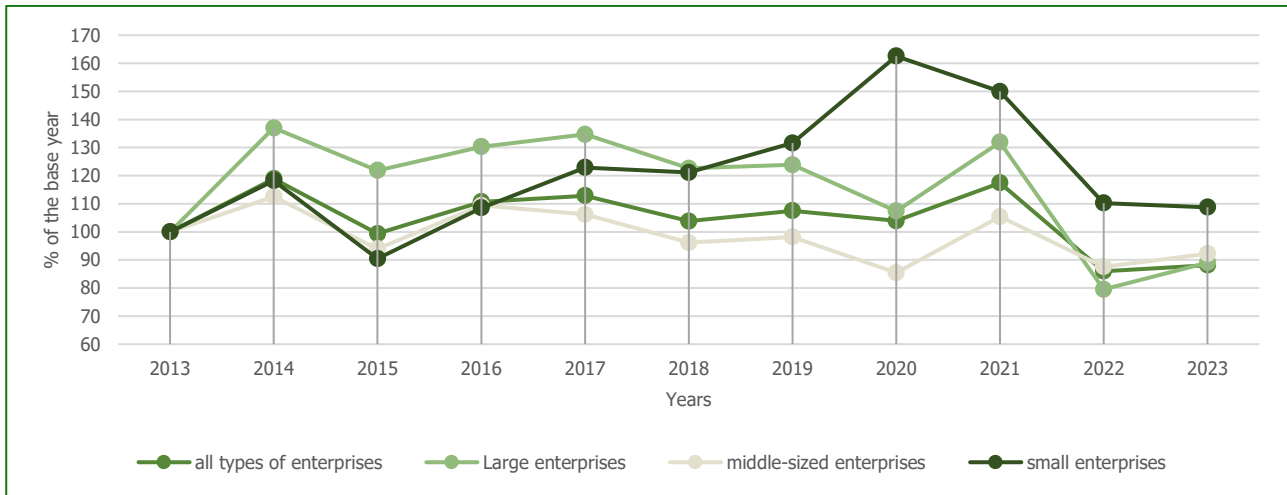


Figure 3. Labor productivity dynamics, % of the base year. (Source: authors' calculations based on State Statistics Service, 2013-2023)

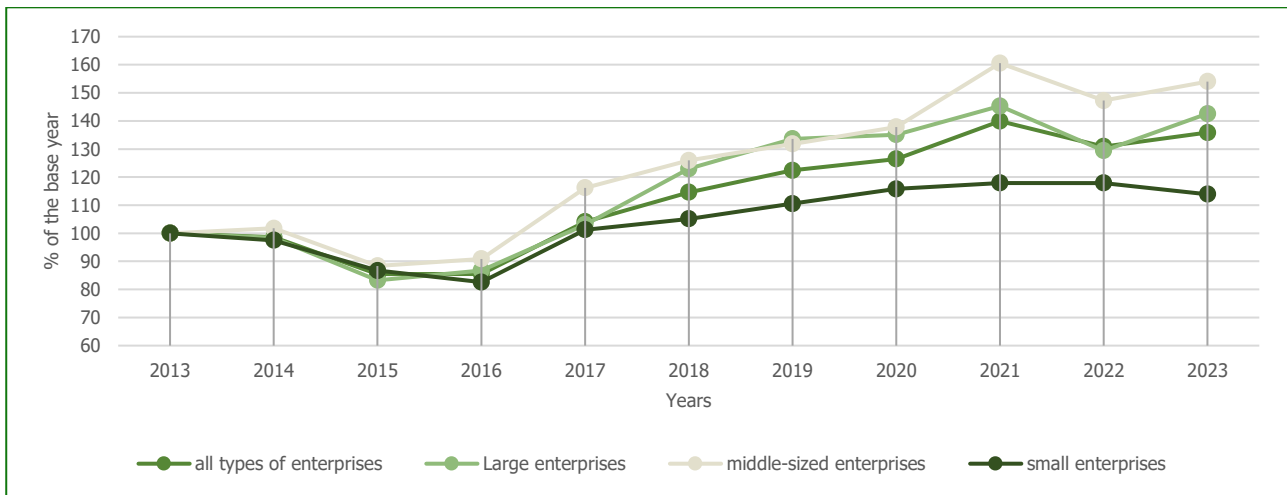


Figure 4. Dynamics of specific personnel costs (average salary), % of the base year. (Source: authors' calculations based on State Statistics Service, 2013-2023)

At the same time, while small enterprises clearly prevail in terms of labor productivity growth (since 2018, the graph of labor productivity dynamics of small enterprises has been clearly higher than all others), they demonstrate the worst performance in terms of real wage growth compared to large and small enterprises.

The above characteristics (Figures 1-4) indicate a blurred connection between labor productivity (the economic preconditions for wage dynamics) and its size and dynamics. Institutional factors appear to be more significant: the peculiarities of the remuneration policy of a certain group of enterprises, which, in turn, are formed as a way of reaction to the labor market conditions. The data shown in the figures evidence that large and medium-sized enterprises face labor market shortages to a greater extent than small ones, and are therefore forced to resort to a high wage policy. At the same time, small firms, although they have the highest productivity growth rates, consistently favor a policy of saving on personnel costs and ensure very moderate growth in real wages. Thus, the first main conclusion that emerges from our calculations is that the economic activity of Ukrainian enterprises is characterized by a weak link between the dynamics of labor productivity and the level of labor remuneration, i.e., limiting the growth of wages due to insufficient productivity is not critical based on data aggregated at the level of industries, types of economic activity, and the economy as a whole.

In addition, stable growth in real wages (the excess of nominal wage growth over consumer inflation) is an important sign of Ukrainian businesses' perception of the principles of social responsibility. After all, since the growth rate of basic social standards, including the subsistence minimum, is set by the growth rate of food and non-food prices included in the consumer basket of the subsistence minimum (usually close to or slightly higher than the average, aggregate consumer inflation rate, as shown by Tkachenko, Kulaga & Lisniak, (2024), the growth of real wages indicates that wages are generally growing faster than basic social standards.

The dynamics of the share of personnel costs in the value added created by enterprises, as well as the outpacing of wage growth over labor productivity, indicate the spread of labor shortages in labor markets and the reduction of the stock of “free”, unused labor supply available to Ukrainian enterprises (Figure 5).

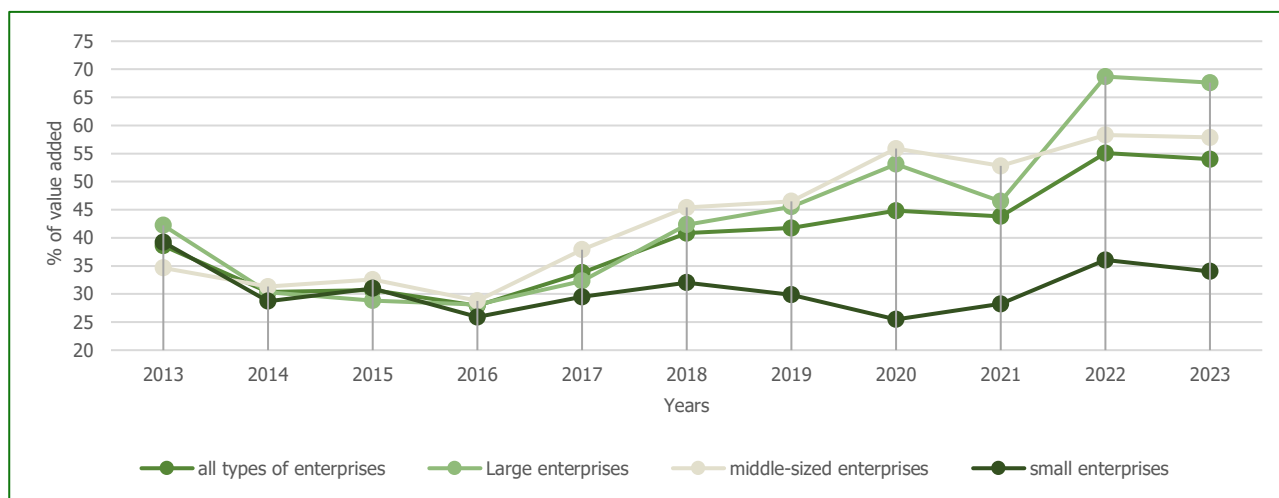


Figure 5. Share of personnel costs, % of value added, defined by production costs (author's calculations based on State Statistics Service, 2013-2023).

In particular, a pronounced increase in the share of personnel costs in the value added, which has been observed since 2017 for all types of enterprises (the highest rates for large and medium-sized enterprises), indicates an increase in the importance of the contribution of the personal factor to the generation of value added and indicates an increase in the economic attractiveness of implementing the principles of social responsibility in the management practices of Ukrainian enterprises.

Another meaningful characteristic of the implementation of the principles of social responsibility in the management practices of remuneration of labor of domestic enterprises is provided by the size of the index of inequality of the factor distribution of income (Figure 6). It reflects how many times the specific (per recipient) income from property and entrepreneurship (measured by the financial results of enterprises before taxation) exceeds the average (per employee) personnel costs (i.e., in fact, accrued wages, also before taxation). As shown in Figure 6, the inequality of the factor distribution is highly differentiated by enterprise size. The average indicators for all types of enterprises increased from 2.99 in 2013, reaching a maximum value of 3.45 in 2016, and gradually decreasing to 2.1 in 2020, sharply increasing to 2.8 in 2021, and declining just as sharply with the outbreak of war, reaching 1.4 in 2022 and 1.5 in 2023. However, the same indicator for large enterprises requires the use of a radically different scale (right axis) for display: it ranges from 32537 times in 2013 to 115097 times in 2017, then decreases during 2019 and 2020, increases rapidly to 162457 times in 2021, and then decreases again in 2022 to 64746 times.

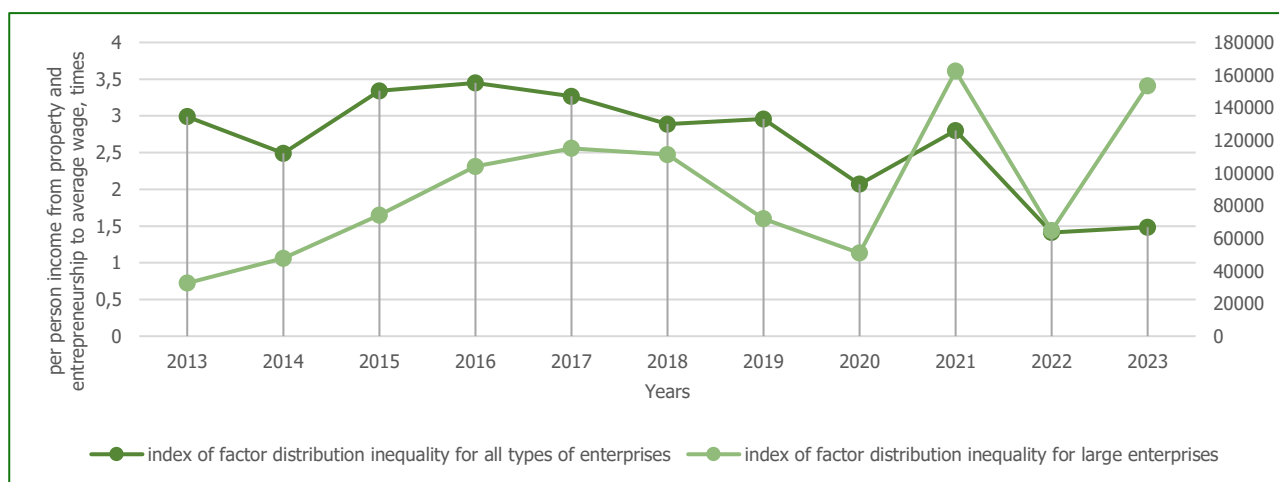


Figure 6. Ratio of specific income from property and entrepreneurship to average wages, times (authors' calculations based on State Statistics Service, 2013-2023).

For the purposes of our study, it is important that the beginning of the full-scale invasion coincides with a significant reduction in the aggregate (across all types of enterprises) index of inequality in the distribution of factor income. This confirms the thesis that extra-economic shocks, such as wartime conditions, mobilization of society, enormous direct and indirect losses from military operations, etc., can become a factor in strengthening the social responsibility of business. In our opinion, the higher the quality of institutional support for economic activity, including contractual and legal regulation of remuneration, methodological support for management decision-making, and development of remuneration policy, the more likely it is that strengthening social responsibility will become the dominant form of business response to external (political, military, etc.) shocks.

DISCUSSION

The blurred relationship between labor productivity growth and real wages suggests that the “hard economic constraints” and lack of income that business representatives often cite to justify their choice of saving on labor costs instead of intensifying investment in human capital cannot be interpreted as an absolute limitation on wage growth at the level of aggregate data. Rather, it is the impact of certain institutional factors, in particular, shortcomings in the remuneration policy and imperfect mechanisms for compensating for the risks associated with expanding investment in the development of human capital, rather than “absolute restrictions due to lack of income”, which are commonly mentioned among the leading factors of inhibiting the growth of wages, both in the works of domestic scholars and in the results of a survey of entrepreneurs and managers directly involved in making managerial decisions on remuneration policy as shown, for example, in Akimova (2013) and Tyshchenko (2024). Accordingly, the absolute limitation of revenues and, consequently, the size of the payroll for many enterprises is indeed due to external and independent of the parameters of the remuneration policy conditions of economic activity, such as high price elasticity of demand, availability of cheaper (often imported) substitute goods, and extremely limited consumer solvency. However, for many enterprises that also adhere to the policy of saving on labor costs and accept its negative impact on innovation activity, as emphasized by Kolot (2010), who focuses on the extreme limitation of the segment with high wage rates, references to such absolute restrictions are incorrect. In fact, our results on the weak link between the dynamics of labor productivity and the dynamics of wages, on the one hand, call into question the explanatory power of the approaches proposed in Fedko et. al (2024), and on the other hand, confirm the empirical results on the importance of institutional factors for the spread of social responsibility of business, formulated in Kirilenko et al. (2024), in particular the dynamics of basic social standards (subsistence minimum and minimum wage), which form the impetus for raising the lowest official wages.

In addition, the results of our study can be interpreted as a justification for refining the approaches to quantifying the economic preconditions for the spread of the principles of social responsibility of business used in the article by Fedko et. al (2024). In particular, these authors relied on the dynamics of labor productivity, calculated similarly to our study (as value added per employee), as a basis for assessing the potential of small businesses to serve as a “conductor” of the principles of social responsibility. And based on the lag between the growth rate of real wages and the growth rate of productivity, Fedko et. al (2024) conclude that small businesses (while maintaining their current model of social and labor relations) are unable to fulfill the role of disseminating the principles of social responsibility: “The lag between the growth rate of real wages and the growth rate of productivity (especially so significant) observed in the group of small enterprises is not consistent with the hypothesis of strengthening social responsibility in the enterprises of the corresponding group”.

However, our calculations allowed us to supplement the data on the ratio of productivity growth and real wages with data on the factor incomes distribution inequality index (Table 1). These indicators demonstrate the qualitatively, radically higher inequality of factor allocation inherent in large businesses compared to small and medium-sized ones. In small businesses, employees are paid wages that are sometimes higher than the size of per-person income from property and entrepreneurship. In large businesses, the specific (per-person) pre-tax income from property and entrepreneurship is thousands of times higher than the specific (per-hired-employee) personnel costs (as the sum of labor costs and social contributions), which creates higher requirements for their activity in introducing social innovations as a form of reaction to economic uncertainty. In particular, more progressive forms of social responsibility in the area of labor remuneration may be expected as an important form of such innovation. Medium-sized businesses occupy an intermediate position, demonstrating a hundreds-of-times-higher size of per-person profits (income from property and entrepreneurship) over personnel costs per employee (Table 1).

Table 1. Ratio of specific (per recipient) income from property and entrepreneurship to specific (per employee) personnel costs, times.

Years	All enterprises	Large enterprises	Middle-sized enterprises	Small enterprises
2013	2.99	32537.26	738.27	0.95
2014	2.49	47784.69	813.14	0.90
2015	3.34	74170.17	1571.85	1.37
2016	3.45	104077.43	1269.62	1.46
2017	3.27	115097.15	802.40	1.12
2018	2.89	111304.72	782.57	1.11
2019	2.96	71959.06	729.11	1.12
2020	2.07	50996.10	713.96	0.88
2021	2.80	162456.54	904.23	1.09
2022	1.41	64746.93	548.48	0.65
2023	1.48	153445.23	789.46	0.67

Accordingly, the question of the role of small business, the assessment of its contribution to the implementation of the principles of social responsibility and the impact of structural changes in the Ukrainian economy on the spread of the principles of social responsibility requires further research and expansion of the set of indicators, compared to the overly limited one proposed by Fedko et. al (2024).

CONCLUSIONS

The calculations made by authors methodology allow us to substantiate that the economic activity of Ukrainian enterprises is characterized by a weak link between the dynamics of labor productivity and the level of labor remuneration, i.e., limiting the growth of wages due to insufficient productivity is not critical based on data aggregated at the level of industries, types of economic activity, and the economy as a whole. In addition, stable growth in real wages (the excess of nominal wage growth over consumer inflation) is an important sign of Ukrainian businesses' perception of the principles of social responsibility.

The period since the beginning of the full-scale military invasion is characterized by an increase in the receptivity of Ukrainian business to the principles of social responsibility, which is manifested not only in terms of assistance to the Armed Forces and vulnerable groups of the population, but also in terms of equalizing the distribution of income. In particular, in 2022, there was a significant reduction in the index of factor inequality of income distribution (almost twofold, from 2.8 to 1.41), and in 2023 there was a moderate upward correction in inequality (to 1.48), but the inequality of factor distribution remained at a much lower level than before the outbreak of full-scale war, which can be interpreted as a significant sign of the spread of the principles of social responsibility in the management practices of Ukrainian enterprises in terms of forming a remuneration policy. The estimates obtained evidence that factor income distribution indicators are applicable for comparing the measure of social responsibility principles implementation, and allow to clarify the priority of government policy of incomes and wages.

Despite the processes of forced militarization of the economy, the increase in the share of capital-intensive economic activities, the strengthening of production concentration processes due to the reduction of territories protected from enemy shelling, suitable for the relatively safe location of industrial production, in the period since the beginning of the full-scale war, Ukrainian business has mainly retained the share of personnel costs in the value added. This indicates the growth of the economic importance (relative rarity) of the personal resource - a powerful prerequisite for establishing a business organization model based on social responsibility, in particular in matters of remuneration, since competition for qualified personnel is becoming more significant as a factor in the level of remuneration than the growth of the capital intensity of national production and its concentration.

The above characteristics of the processes of implementing the principles of social responsibility in the management practices of Ukrainian business increase the importance of the quality of the framework conditions - the regulatory and legal regulation of social and labor relations, which is directly implemented by government structures. Accordingly, we consider the clarification of the government's available levers of influence on the choice of the business development model of Ukrainian enterprises as a priority area of further research, in particular, the development of methodological approaches

to assessing the possible consequences of differentiating access to government business support programs, depending on the degree of implementation of the principles of social responsibility of business.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ЗАСТОСУВАННЯ ІНДИКАТОРІВ НЕРІВНОСТІ ФАКТОРНОГО РОЗПОДІЛУ ДОХОДІВ ДЛЯ ОЦІНКИ ДОТРИМАННЯ БІЗНЕСОМ ПРИНЦИПІВ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

Стаття присвячена вдосконаленню методів оцінювання міри дотримання принципів соціальної відповідальності в царині оплати праці українських підприємств. Автори пропонують методи розрахунку показників, придатних і для оцінки динаміки поширення принципів соціальної відповідальності бізнесу, і для порівняння результатів, що спостерігаються в різних видах економічної діяльності. Зокрема пропонують доповнити оцінку, засновану на співвідношенні темпів зростання продуктивності праці та заробітної плати, використанням індексу нерівності розподілу факторних доходів, який відображатиме співвідношення витрат на персонал на одного зайнятого до прибутку підприємств на одного отримувача такого виду доходів. Це забезпечує перевагу порівняно із загальноприйнятими показниками, які не дозволяють порівнювати міру дотримання принципів соціальної відповідальності в різних галузях економіки. Обґрунтовано, що період від початку повномасштабного російського воєнного вторгнення характеризує зростання сприйнятливості українського бізнесу до принципів соціальної відповідальності, що проявляється у вирівнюванні розподілу факторних доходів. Незважаючи на процеси примусової милітаризації економіки, зростання частки капіталомістких видів економічної діяльності та посилення концентрації виробництва, з початку повномасштабної війни український бізнес здебільшого зберіг частку заробітної плати в доданій вартості, що свідчить про важливість інституціональних передумов для зміцнення соціальної відповідальності бізнесу, зокрема стосовно оплати праці. Зменшилася також факторна нерівність розподілу доходів, про що свідчить динаміка індексу, розрахованого за авторською методикою. Застосування запропонованого інструментарію дозволяє покращити аналітичне забезпечення розробки державної політики щодо регулювання доходів і заробітної плати, точніше визначаючи поточний «запас міцності», який мають підприємства для покращення умов оплати праці.

Ключові слова: соціальна відповідальність, оплата праці, продуктивність праці, факторний розподіл, соціальні інновації, оцінка нерівності

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