



## Impact of Socially Responsible Business Behavior on Implementing the Principles of Sustainable Development (Experience of Large Business)

Karina Bagratuni<sup>1\*</sup>, Evgeniia Kashina<sup>2,3</sup>, Elena Kletskova<sup>4</sup>, Darya Kapustina<sup>5</sup>, Mikhail Ivashkin<sup>6</sup>,  
Vasily Sinyukov<sup>7</sup>, Alma Karshalova<sup>8</sup>, Hafis Hajiyev<sup>9</sup>, Emil Hajiyev<sup>10</sup>

<sup>1</sup> Department of Public Finance, Financial University under the Government of the Russian Federation, Moscow 125167, Russian Federation

<sup>2</sup> ZAO "Promtechset", Orekhovo-Zuevo 142600, Russian Federation

<sup>3</sup> Russian Politics Department, Lomonosov Moscow State University, Moscow 119991, Russian Federation

<sup>4</sup> Department of Economics and Econometrics, Altai State University, Barnaul 656049, Russian Federation

<sup>5</sup> Department I-11, Moscow Aviation Institute, Moscow 125993, Russian Federation

<sup>6</sup> Higher School of Media, Communications and Service, Pacific National University, Khabarovsk 680035, Russian Federation

<sup>7</sup> Faculty of Management and Technology, Khabarovsk State University of Economics and Law (KSUEL), Khabarovsk 680042, Russian Federation

<sup>8</sup> Business School, Kazakh-British Technical University, Almaty 05000, Republic of Kazakhstan

<sup>9</sup> Department of Finance and Audit, Azerbaijan State University of Economics (UNEC), Baku AZ1001, Republic of Azerbaijan

<sup>10</sup> Department of Business Management, Azerbaijan State University of Economics (UNEC), Baku AZ1001, Republic of Azerbaijan

Corresponding Author Email: [kbagratuni@mail.ru](mailto:kbagratuni@mail.ru)

<https://doi.org/10.18280/ijstdp.180819>

### ABSTRACT

**Received:** 1 February 2023

**Revised:** 30 May 2023

**Accepted:** 19 June 2023

**Available online:** 29 August 2023

#### Keywords:

*corporate social responsibility, principles of sustainable development, socially responsible business, sustainable development, sustainable development goals*

The study of business social responsibility often revolves around determining factors that influence the orientation and content of social responsibility programs. This study aims to ascertain the impact of large businesses' social responsibility on implementing sustainable development principles in Russia and Kazakhstan, specifically in the oil and gas industry. Through an expert survey, the paper identifies key efforts in conducting socially responsible business, major components of business social responsibility, and critical arguments for adopting a socially responsible policy. An analysis of oil and gas companies' corporate websites reveals principles of sustainable development implemented by large Kazakh and Russian companies. The findings suggest that corporate social responsibility underpins the principles of sustainable development and the achievement of the UN Sustainable Development Goals. Such responsibility creates opportunities for improving human life quality, environmental protection, and rational resource usage at the regional level. Therefore, enhancing corporate social responsibility is recommended for businesses, regardless of their operational scope.

## 1. INTRODUCTION

Researches [1, 2] points to several pressing issues that necessitate enhancing the economic efficiency of enterprises, addressing social problems [3], and elevating the population's quality of life [4]. Gradually, major businesses are recognizing the shortcomings of the neoliberal approach, which emphasizes the market's leading role in the economy. This approach has had detrimental impacts on social stability, public relations [5], and corporate economic performance [6, 7]. Consequently, economic factors have emerged as the primary drivers promoting business social responsibility, thereby fostering sustainable economic development [8, 9].

Given that investments [10], innovation [11], and human capital [12, 13] are fundamental to the implementation of Sustainable Development Goals (SDGs), it is imperative for businesses to play a crucial role in their realization. Irrespective of the size or scope of their operations, every

enterprise has the potential to make substantial contributions towards achieving SDGs [14]. However, this requires corporate leadership to assume specific responsibilities and radically rethink corporate policies and development strategies to uphold universal norms and values that progressively enhance living standards for everyone [15]. When businesses embrace corporate social responsibility, they set the stage for the gradual realization of Environmental, Social, and Governance (ESG) principles [16].

Despite the wealth of scientific literature on the topic, a unique national perspective on socially responsible business behavior can still be discerned. Given the varied development of institutional foundations, corporate culture, social investment management, and the unique dynamics between business and government at both state and regional levels, scholars underscore the objective reasons that shape the operation of socially responsible businesses.

Therefore, the chosen topic is of significant promise and necessitates further exploration at both theoretical and practical levels. The dissemination of the findings among scholars and interested audiences is equally important.

This study aims to ascertain the impact of large businesses' social responsibility on the implementation of Sustainable Development Principles (SDPs) in Russia and Kazakhstan, using the oil and gas industry as a case study.

The following questions guide this research: (1) What are the primary efforts made to conduct socially responsible business? (2) What are the generalized components of social responsibility in business? (3) What are the principal arguments for businesses to adopt a socially responsible policy? (4) Are there examples of SDPs being achieved by large Kazakh and Russian companies?

To answer these questions, we employ a qualitative research approach, which involves expert surveys and subsequent ranking of the collated results. We also analyze the corporate websites of Kazakh and Russian oil and gas companies.

Our conclusions highlight the potential of socially responsible businesses in implementing SDPs and the opportunities to achieve the UN SDGs. These findings supplement existing studies on the subject.

The organization of our study is as follows: The next section reviews literature on the impact of socially responsible business behavior on the implementation of SDPs and the achievement of the SDGs. This is followed by a presentation and discussion of our methodology and results. Finally, we draw theoretical and practical conclusions and identify the limitations of our study.

## **2. THEORETICAL BASIS**

### **2.1 Opportunities to implement the principles of sustainable development**

Concepts of social responsibility are inherently linked to the need for sustainable development and the achievement of a balance between corporate, state, and public interests [17]. At its most basic level, social responsibility pertains to timely salaries, tax payments, and job creation. A more advanced level of responsibility encompasses activities aimed at enhancing employee skills, constructing housing, and promoting comprehensive social development [18]. Corporate responsibility can be legally enforced via state-imposed sanctions and controls, or it can spontaneously arise as a response to market dynamics [19]. Social, labor, and environmental components are formed in compliance with legal requirements, along with the activities of trade unions and public organizations. Socio-cultural and socio-humanitarian components are largely linked to charitable activities, functioning as elements of voluntary institutional initiatives [20].

A review of the scientific literature reveals that many researchers focus on the role of socially responsible businesses in implementing specific Sustainable Development Goals (SDGs). These areas include the development of rural or green tourism within environmental management systems [21, 22], wastewater treatment and reuse [23], the promotion of a circular economy and sustainability-focused innovations [24, 25], the creation of clean technologies [26], and ensuring environmental safety [27, 28], among others. The range of

topics addressed by researchers is diverse, making it nearly impossible to cover all in a single study. Nonetheless, there remains a need to delineate the role of socially responsible businesses in implementing SDGs, both within specific territories and globally.

### **2.2 Social responsibility of business in EAEU countries (Russia and Kazakhstan)**

In Eurasian Economic Union (EAEU) countries, business social responsibility is often viewed as a one-off event aimed at boosting reputation. Without the willingness and often the ability to regard this process as ongoing, there is no constructive and mutually beneficial interaction between employers and employees. The evolution of this process encounters both artificial and natural barriers. Although the concept of corporate social responsibility permeates all levels of EAEU economies, the existing system cannot be termed harmonious. Many of its elements did not emerge from the evolutionary development of market relations, but were inherited from the Soviet social security system. Corporate social responsibility mechanisms that originated outside the entrepreneurial culture proved to be non-viable in a market economy context [19]. Entrepreneurs' understanding of corporate social responsibility is ambiguously interpreted, leading to the mimicry of real processes through sponsorship and sporadic social investment to cultivate a positive state image. At both state and regional levels, public authorities perceive corporate social responsibility as a means of additional taxation or a source of budget replenishment, delegating poorly resolved social functions to it. Civil society in EAEU countries lacks sufficient maturity and activity. Characterized by fragmentation, it does not exert a high enough level of influence on business entities to expand the range of social programs. The functional narrowness of corporate social responsibility, coupled with a lack of understanding and possibly unwillingness, confines its implementation within the boundaries of social partnership and interactions between enterprise management and trade unions to address labor relations.

The scientific community in Kazakhstan also grapples with these pressing issues. In recent years, Kazakh scholars have actively explored the relationship between social responsibility and sustainable development at various levels. This relationship is considered at the level of human competencies [29], enterprise personnel [30], enterprise activity [31], and strategic management [32]. Therefore, there is a continuing need to further investigate the role of socially responsible businesses in achieving the SDGs at the country level.

## **3. METHODS**

### **3.1 Research approach**

According to the aforementioned approaches to the impact of socially responsible business behavior on the implementation of SDPs, we selected a qualitative approach as the most appropriate for the study of complex phenomena in the context of heterogeneous and unclear initial information.

To develop an effective and integrated sustainability framework based on the responsible behavior of big business, a qualitative case study was considered the most appropriate research strategy. As a result, the data obtained are more

informative compared to a purely quantitative study since they provide more details. This facilitates the collection of information and feedback from the experts on consolidating the interests of the main stakeholders in the implementation of corporate social responsibility to achieve the SDGs.

### 3.2 Data collection

According to the objective, we selected scientific sources from the Russian Science Citation Index (RSCI) and the international Web of Science and Scopus databases using the keywords “sustainable development” and “corporate social responsibility”. The date of publication should be not older than 10 years.

The data were collected from December 15, 2022 to March 31, 2023 through analyzing the relevant scientific literature on the research problem and corporate websites of oil and gas companies in Kazakhstan and Russia. Based on this information, we selected experts, surveyed them via e-mail, and processed and analyzed the survey results.

For three and a half months, 212 articles were indexed in scientometric databases on various aspects and components of the social responsibility of business and the possibilities of implementing the principles of sustainable development. The number of articles indicates the relevance of the chosen research topic and requires more contribution to the global science from the Kazakh scientific surveys regarding the impact of corporate social responsibility on the implementation of the SDGs since this tool for improving the national economy is not used to its full capacity in modern Kazakhstan.

The corporate websites of oil and gas companies in Kazakhstan and Russia were as follows: KazMunaiGaz (Kazakhstan), Embamunaigaz (Kazakhstan), Kazakhturkmunai (Kazakhstan), Gazprom (Russia), and Rosneft (Russia).

We sent emails to 59 experts from Kazakhstan and Russia and asked them to take part in the survey. We selected those experts who had at least three publications on the research problem in peer-reviewed scientific journals. Fifty-five experts agreed to participate in the survey and received emails with research questions (1-3) that aroused our interest after analyzing the relevant scientific literature. They were also asked to substantiate their answers in a free form. All respondents were informed about the survey objective and our plans to publish the results in a summarized form.

After the experts sent their answers, they received a second email. Depending on the significance of certain parameters (efforts to build a socially responsible business, the generalized components of social responsibility, the main arguments regarding the advisability of choosing a socially responsible policy), they were to assign points to each parameter and arrange them on a scale of order. According to the points assigned by the experts, each parameter was ranked.

### 3.3 Data analysis

For a more objective analysis of the data obtained during the expert survey, the agreement between expert opinions and mathematical processing of the results was measured using the Kendall concordance coefficient (W):  $W = 12S/n^2(m^3-m)$ ,

where  $S$  is the sum of the squared deviations of all ranks of each estimated parameter from the average value,  $n$  is the number of experts, and  $m$  is the number of estimated parameters.

Further, the information obtained during the expert survey was processed to determine the impacts of all parameters, form a rank transformation matrix, and calculate the arithmetic mean of impacts for each parameter. The final values of the impacts show the significance of a particular parameter in the experts’ opinion.

In the process of data analysis, we applied the triangulation method to check the validity and reliability of the results of the empirical study. We triangulated the respondents, i.e., several scholars joined the project and each of them participated in information processing. Then a discussion was held on each topic, and the information agreed with all respondents was entered into the report. The triangulation process improved the reliability of the expert survey data and improved the quality of the information obtained. All results obtained in the course of the study were recorded in a research report.

## 4. RESULTS

Based on the expert survey, we identified three main possible directions of efforts to implement socially responsible business (Table 1).

**Table 1.** Efforts directed at the implementation of social responsibility in business

No.	Efforts Directed at the Implementation of Social Responsibility in Business	Ranking	Impact
1	Minimizing the negative impact of current activities on the environment and human life	1	0.43
2	Eliminating the damage caused by people to nature and society, regardless of its source and time of manifestation	2	0.33
3	Implementing programs aimed at solving a specific local environmental, economic, or social problem	3	0.24

Note: Compiled based on the expert survey; the value of the concordance coefficient  $W = 0.75$  ( $p < 0.01$ ), which indicates a strong consistency of expert opinions

Based on the expert survey, we revealed four main components of social responsibility manifested in business entities (Table 2). Specific components and their combinations are selected directly by the enterprise management based on the results of assessing the whole system of conditions, factors, and opportunities.

However, the experts emphasized that the choice of the same form of corporate social responsibility does not give the same expected result. Its possible forms are presented in Table 3.

Some examples of implementing SDPs in relation to the rationality and effectiveness of human interaction with nature are presented in Table 4.

Kazakh and Russian examples of implementing the principle of maximum preservation of natural diversity and cultural life are given in Table 5.

Kazakh and Russian examples of implementing the managed use of resources are presented in Table 6.

Kazakh and Russian examples of complying with the criteria of rationality, safety, expediency, and efficiency in decision-making are presented in Table 7.

Kazakh and Russian examples of implementing certain principles regarding the impact of current actions on future development scenarios are given in Table 8.

**Table 2.** Generalized components of the social responsibility of business

No.	Components of Socially Responsible Business	Ranking	Impact
1	Responsibility to society for producing sufficient amounts of high-quality products that meet all national and international standards and consumer needs	1	0.37
2	The selection and observance of a human-centric approach, according to which the necessary working conditions must be created for employees	2	0.25
3	The social development of the territory where production facilities are located, minimizing a possible and ongoing environmental impact	3	0.21
4	The protection of cultural values and the natural environment of a territory, the accumulation of investment and knowledge, the development of innovations that can restore the environment	4	0.17

Note: Compiled based on the expert survey; the value of the concordance coefficient  $W = 0.72$  ( $p < 0.01$ ), which indicates a strong consistency of expert opinions

**Table 5.** The examples of implementing SDPs for the maximum preservation of natural diversity and cultural life

SDGs	Experience of Kazakhstan	Experience of Russia
Good health	<b>KazMunaiGaz.</b> A staff health management program was created for 2022-2031. It focuses on two main areas: the prevention of occupational diseases and an increase in awareness and motivation of employees to a healthy lifestyle	<b>Rosneft.</b> The Social Medicine Program expands the network of industrial health centers, develops telemedicine technologies, and introduces new medical examinations. The Active Longevity Program implies the regular indexation of corporate pensions at the expense of the investment income of the company's pension fund
Quality education	<b>Embamunaigaz.</b> Since 2015, a dual training project has been implemented, embracing 78 students from the Atyrau University of Oil and Gas, the APEC PetroTechnic Higher College, and the Ufa State Petroleum Technological University and offering them internships in Embamunaigaz units	<b>Rosneft.</b> Rosneft-Class: a pre-university training program for talented youth. Leader of the Future: a management education program
Conservation of terrestrial ecosystems	<b>KazMunaiGaz.</b> Historical oil waste is disposed and oil-contaminated lands are cleaned. Vegetation is planted in the regions of presence	<b>Rosneft.</b> Funding for environmental protection measures: more than 200 billion rubles of green investments are aimed at improving the environmental friendliness of business as part of the Rosneft-2022 strategy. The management of biodiversity issues. The research and monitoring of protected species of animals and birds. The reproduction of aquatic biological resources

Source: Data from the official websites of these enterprises and organizations

**Table 3.** The key arguments regarding the advisability of businesses to choose a socially responsible action policy

No.	Arguments for the Expediency of Corporate Social Responsibility	Ranking	Impact
1	Better public opinion of the brand of those business entities that are socially responsible	1	0.48
2	Growing interest of partners and investors in close cooperation with socially responsible business entities	2	0.32
3	Improving financial conditions due to increased consumer confidence in products on the market and an increase in demand for it	3	0.20

Note: Compiled based on the expert survey; the value of the concordance coefficient  $W = 0.77$  ( $p < 0.01$ ), which indicates a strong consistency of expert opinions

**Table 4.** The examples of implementing SDPs in relation to the rationality and effectiveness of human interaction with nature

SDGs	Experience of Kazakhstan	Experience of Russia
Fight against climate change	<b>KazMunaiGaz.</b> To reduce air pollution emissions in the course of production activities, the following tasks should be fulfilled: obsolete burners in oil heating furnaces are being replaced in stages; installations for complex gas treatment and processing are built; work is underway to install pontoons for vertical oil tanks to prevent the evaporation of hydrocarbons	<b>Rosneft.</b> At the end of 2021, the "Rosneft-2030: Reliable Energy and Global Energy Transition" Strategy was approved, which includes several SDGs. The key strategic target is carbon neutrality (net zero greenhouse gas emissions) by 2050

Source: Data from the official websites of these enterprises and organizations

**Table 6.** The examples of implementing SDPs in relation to the managed use of resources

SDGs	Experience of Kazakhstan	Experience of Russia
Clean water and proper sanitation	<b>KazMunaiGaz.</b> Water consumption from surface natural sources has been reduced and wastewater composition has been improved. Desalination plants are being built in the Mangystau Region	<b>Gazprom.</b> The prevention of discharges of polluted and insufficiently treated wastewater into water bodies
Renewable energy	<b>Embamunaigaz.</b> The company considers the possibility of replacing purchased electricity with green energy	<b>Rosneft.</b> The company assesses the feasibility of using renewable energy sources for energy generation at both existing and planned facilities
Overcoming poverty	<b>Embamunaigaz.</b> In July 2019, as part of the republican action “Arys. Biz Birgemiz”, more than 400 students from 16 schools from low-income families got sets of school uniforms in the city of Arys. In 2021, 30 million tenge was allocated for the material support of 2,000 residents with disabilities in the Atyrau Region	<b>Rosneft.</b> The corporate pension program allows employees to form non-state pensions in addition to contributory and non-contributory pensions
Responsible consumption	<b>KazMunaiGaz.</b> A set of measures is developed and implemented to improve the waste management system; records are kept of generated and accumulated waste, including waste from contractors; waste is safely accumulated until it is recovered or disposed of. In 2021, waste recovery costs amounted to 12.9 billion tenge	<b>Gazprom.</b> Measures to support socially vulnerable groups of the population <b>Gazprom.</b> Reducing the share of waste sent for disposal, increasing the level of waste disposal and recycling (including contractors); drilling waste at the field is completely processed into building material

Source: Data from the official websites of these enterprises and organizations

**Table 7.** The examples of implementing SDPs in compliance with the criteria of rationality, safety, expediency, and efficiency in decision-making

SDGs	Experience of Kazakhstan	Experience of Russia
Decent work and economic growth	<b>KazMunaiGaz.</b> The company is implementing the requirements of the Green Office, including measures to constantly improve working conditions, increase labor productivity, and enhance design and architecture, landscaping, and opportunities for recreation <b>Embamunaigaz.</b> To motivate employees, several significant events are held on an annual basis: the Uzdik Maman professional skills competition, the Day of Young Specialists project, the Effective Manager modular training program	<b>Rosneft.</b> The personnel reserve program includes systematic work to identify the best and most promising employees; their targeted training and promotion to key management positions. The priorities laid down in the Standard Collective Agreement are as follows: social support for employees having large families; the creation of conditions for attracting and retaining personnel in regions with adverse climatic conditions and in jobs with adverse working conditions
Innovation and infrastructure	<b>Embamunaigaz.</b> In June 2017, a major project was launched for the desulfurization of associated petroleum gas from the Prorva group of fields worth 35 billion tenge. For the first time in Kazakhstan, the MERICHEM LO-CAT technology will be used to produce harmless elemental sulfur	<b>Gazprom.</b> In June 2016, the Innovative Development Program of Gazprom until 2025 was approved, which contains a set of measures for the development and implementation of new technologies and innovative products and services in gas and oil production, transportation, processing, and power generation facilities <b>Rosneft.</b> The development of projects for the manufacturing of new low-emission products (i.e., blue hydrogen, biofuel, and green aviation fuel) to reduce emissions
Reducing inequality	<b>Kazakhturkmunai.</b> Providing equal employment opportunities, regardless of gender, age, nationality, and health status	<b>Gazprom.</b> While building the Power of Siberia, Gazprom Transgaz Tomsk together with the regional authorities developed an integrated approach to employing the local population. The key benefit was the priority of hiring those workers who permanently reside in the construction regions over shift workers

Source: Data from the official websites of these enterprises and organizations

**Table 8.** The examples of implementing SDPs regarding the impact of current actions on future development scenarios

SDGs	Experience of Kazakhstan	Experience of Russia
Partnership for sustainable development	<b>Kazakhturkmunai.</b> The company reimburses the recreation costs of employees’ children aged between 7 and 14, including in summer health camps in Kazakhstan in an amount not exceeding 40 monthly calculation indexes	<b>Rosneft.</b> The company builds its relationships with stakeholders and public authorities based on the principle of corporate social responsibility. The ongoing projects give a new impetus to the development of local enterprises, infrastructure, and the social sphere and contribute to an increase in the investment attractiveness of the regions
Sustainable development of cities and communities	<b>Embamunaigaz.</b> From 2012 to 2022, about 5 billion 640 million tenge were allocated for the development of regional infrastructure	<b>Gazprom.</b> Program for the improvement of Saint Petersburg; support in the creation of the park for the 800 <sup>th</sup> anniversary of Nizhny Novgorod; the improvement of the Gazovikov embankment in Ukhta; the reconstruction of the embankment in Astrakhan

Source: Data from the official websites of these enterprises and organizations

## 5. DISCUSSION

Efforts to build a socially responsible business (Table 1) receive different assessments. Some scientists and practitioners argue that corporate social responsibility should cover only those areas that an enterprise directly affects by its production and economic activities [18, 20]. Other theorists emphasize that the content of socially responsible behavior should not be limited solely to the area of activity and location of a particular enterprise and should be global (for example, efforts to fight against hunger in the world, reducing child mortality in underdeveloped countries from certain diseases through vaccination, the conservation of flora and fauna from the Red Data Book, the cleaning of water arteries and basins from plastic, etc.) [19, 33]. Kazakh and Russian enterprises under consideration focus on the first approach and do not announce any significant events within their global activity.

The area of responsibility that business representatives voluntarily assume should simultaneously cover three directions: inside the company, i.e., to protect their own personnel; the immediate environment of the company, i.e., customers and the population living in the territory where the enterprise is located; outside the company, i.e., to restore any sphere of human life within the country and abroad [34]. Within the context of the components of a socially responsible business (Table 2), scholars [35] prove the expediency of limiting the corporate social responsibility of a business entity to the interests of its customers and employees. Supporters of this approach claim that a company can achieve social and economic efficiency only on this basis. In our opinion, internal social responsibility can be justified only in small businesses. The oil and gas companies under consideration belong to large business entities. They use significant natural and human resources in their production activities and have branches in different regions and insufficient internal corporate social responsibility, which makes it impossible to implement the principles of sustainable development and achieve the SDGs.

Giving arguments regarding the expediency of choosing a socially responsible policy (Table 3), scientists argue that entrepreneurs, when substantiating their own strategy of social responsibility, can choose any of the options for manifesting their social responsibility [23]. However, it is most likely that it will not be possible to clearly calculate a certain result and surely achieve it, even if such cases occur. A market experiment [36] proves that corporate social responsibility, in any case, has economic, environmental, and social effects, i.e., it is beneficial for both business and society.

Based on the obtained results, manifestations of socially responsible business behavior depend on various factors. Thus, we identified objective factors based on clear socio-economic criteria: brand awareness in a certain area and its competitiveness in the market; the amount of funds that can be invested in programs and projects of social responsibility; the time frame chosen for the implementation of a particular program. Subjective factors as criteria that are more difficult to assess depending on the measurement methodology and the content of a particular project are as follows: the level of professionalism, empathy, creativity, and internal motivation for the implementation of social responsibility projects among the top management and employees of a business entity who implement these projects.

Summing up, the aforementioned examples of socially responsible business entities demonstrate that Russian companies are more focused on the implementation of the

SDGs at the federal level, while Kazakh companies implement them at the local (regional) level. Such disagreements can be explained by the different economic capabilities of companies and differences in the socio-economic development of the territories where their production facilities and management centers are located.

In general, the study results indicate that there is a significant impact of business social responsibility on the implementation of SDPs.

## 6. CONCLUSION

This article answers the following questions: (1) What are the main efforts to do socially responsible business? (2) What are the generalized components of social responsibility in business? (3) What are the main arguments regarding the expediency of businesses choosing a socially responsible policy? (4) Are there examples of the SDPs achieved by Kazakh and Russian large companies?

Thus, we can state that the social responsibility of business underlies the implementation of the SDPs and opportunities to achieve the UN SDGs. At the regional level, such opportunities create conditions to improve the quality of human life, the environment, and the rational use of natural resources. Therefore, it is recommended to encourage businesses to enhance their corporate social responsibility, regardless of any objects or areas involved. In this regard, an important role should be played by the regional and state authorities which act in accordance with the approved legislative norms. Given the fact that modern Kazakhstan lacks effective regulatory legal documents in the field of corporate social responsibility, further research should substantiate their main provisions.

Despite theoretical and practical contributions, this study is partially limited by the expert sampling and the number of enterprises considered. Therefore, it does not allow for generalizations, and we are aware of the need for further research on this issue.

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