

## EXPANDING CORPORATE SOCIAL RESPONSIBILITY BEYOND A SINGLE SECTOR

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**Abstract.** *The paper examines the transformation of corporate social responsibility (CSR) into a broader framework of intersectoral social responsibility that integrates business, government, and civil society cooperation. It substantiates that cross-sectoral partnerships enhance the social impact of CSR initiatives by combining financial resources, regulatory mechanisms, and civic engagement to address complex socio-economic and environmental challenges. The study concludes that institutionalized collaboration and standardized evaluation mechanisms are essential for converting CSR from isolated corporate initiatives into a systemic instrument of sustainable development.*

**Keywords:** corporate social responsibility; intersectoral partnership; sustainable development.

Corporate social responsibility (CSR) in contemporary conditions is evolving from purely corporate strategies to a broader conceptual framework encompassing interaction among different sectors of society – business, government, and civil society organizations. This approach is referred to as intersectoral social responsibility, as it emphasizes the need to coordinate actions and resources across various domains to address complex social, economic, and environmental challenges. This model goes beyond the traditional understanding of CSR as voluntary corporate initiatives and establishes social responsibility as a systemic element of economic and social policy.

In academic literature, corporate social responsibility is interpreted as a strategic component of enterprise activity aimed at creating shared value for both business and society. Research indicates that CSR represents a managerial practice that enhances organizational performance through balancing profitability and social welfare. This ensures competitiveness and strengthens the impact on socio-economic development. The strategic role of CSR becomes particularly evident under crisis conditions, where social support and community engagement serve as integral elements of sustainable development [1].

The concept of intersectoral social responsibility is grounded in the idea that effective solutions to societal problems are impossible without synergy of resources and competencies among various stakeholders. This is particularly relevant in the context of the global Sustainable Development Goals and the growing role of business as an active social agent. It is emphasized that the implementation of CSR strategies should be aligned with public policies and civic initiatives, enabling the formation of broader networks of influence and enhancing the social effectiveness of projects [2].

Within the framework of intersectoral social responsibility, the principle of partnership is central. It is not limited to corporate–government agreements but includes a wide range of stakeholders – local communities, non-governmental organizations, professional associations, and international institutions. Such a model makes it possible to combine financial resources, technologies, and managerial competencies to address socially significant issues that lie beyond traditional business interests.

Research analysis indicates that intersectoral partnership enhances the positive impact of CSR in the fields of education, healthcare, environmental protection, and social inclusion. Joint initiatives of business, government, and civil society can simultaneously address structural problems: business provides financial and organizational resources, the state establishes regulatory frameworks and incentive mechanisms, and civil society organizations represent the interests of vulnerable population groups. This approach increases public trust in corporate initiatives and strengthens social cohesion [3–4].

According to contemporary studies, the implementation of CSR within the context of intersectoral responsibility not only contributes to achieving corporate objectives but also stimulates innovation and sustainable development. It has been found that integrating CSR



into corporate strategies can act as a catalyst for innovative activity, as the aspiration to solve complex social problems encourages companies to seek new solutions and approaches [5].

Additionally, it should be emphasized that intersectoral partnership transforms CSR from a reputational positioning tool into a structural mechanism of collective management of societal risks. Modern research highlights that long-term institutional capacity for recovery and development of territories is formed precisely under conditions of multilevel interaction, since cooperation among business, public authorities, and non-governmental organizations enables the integration of financial resources, managerial competencies, and social capital. In particular, recent studies note that integrating CSR into co-creation models increases the measurability of social impact and facilitates the scaling of successful practices in education, healthcare, and environmental modernization.

Despite the evident advantages of intersectoral social responsibility, significant challenges remain that require a systemic approach. First, the absence of harmonized standards and cooperation models may lead to excessive fragmentation of initiatives, when individual CSR programs are implemented without centralized monitoring or effectiveness assessment. This creates risks of resource misallocation and failure to achieve the desired social outcomes.

Second, in business management practice there is still a varying level of understanding of social responsibility among companies, which is reflected in the uneven implementation of CSR programs. Some enterprises consider CSR solely as a tool of image marketing or philanthropy, while others integrate social initiatives into the core of their business strategy. Overcoming this gap requires the active involvement of governmental incentive mechanisms, reporting standards, and independent performance evaluations.

It should also be noted that intersectoral social responsibility opens new opportunities for the sustainable development of communities and regions, as it promotes the active involvement of local stakeholders in decision-making processes and the implementation of socially significant projects. This enhances societal adaptability to contemporary challenges and contributes to the formation of long-term partnership relations that extend beyond short-term corporate initiatives.

Thus, intersectoral social responsibility expands the traditional scope of corporate social responsibility by incorporating cooperation among business, public authorities, and civil society to achieve socio-economic and environmental objectives. This approach strengthens the effectiveness of CSR measures, creates additional social value, and significantly enhances the social impact of corporate strategies. At the same time, realizing the potential of this model requires standards, performance evaluation mechanisms, and transparent interaction among all stakeholders, enabling the transformation of corporate social responsibility from a set of isolated initiatives into an effective instrument of sustainable development.

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