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The Importance of Corporate Social Services for the Sustainable Development of the Company

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Abstract. In the context of modern global challenges such as social inequality, environmental degradation and limited availability of social services, the importance of corporate social policy is increasing. Companies strive not only to enhance financial stability, but also to create favorable conditions for their employees and society as a whole. In this context, corporate social responsibility (CSR) plays a special role, including corporate philanthropy, social initiatives, and infrastructure development to improve the quality of life. The article analyzes key aspects of CSR, in particular corporate philanthropy, clarifies the content of this concept, and focuses on the experience of its implementation by PJSC Tatneft in the framework of CSR, on the basis of which a sociological research program has been formed. To identify the factors determining the success of social policy in the provision of corporate charitable services, calculations were performed in the R environment through command queries. We propose a model that helps not only to quantify the current level of social policy, but also identify key areas for its improvement in order to increase employee satisfaction. The paper examines the impact of digitalization on the effectiveness of corporate philanthropy: in the context of the digital transformation of the corporate environment, new management approaches are being formed, which contributes to scalability and integration into long-term sustainable development strategies. The methodological basis of the research includes analysis of scientific literature, regulatory documents and practical cases. We also use economic and statistical methods, correlation and regression analysis, scenario forecasting to assess the prospects for the development of corporate charitable services. Findings of the research confirm the positive impact

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of social policy on the long-term development of enterprises and the formation of a sustainable business model. The recommendations we propose can be useful for companies seeking to improve their corporate social responsibility system and implement effective corporate philanthropic initiatives.

Key words: corporate social responsibility, corporate philanthropy, sustainable development, charity, social policy, volunteerism, PJSC Tatneft, digitalization, corporate social services.

Acknowledgment

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Introduction

In the modern world, society faces numerous global challenges, such as environmental issues, lack of fresh water, and access to quality education and healthcare. In this regard, the 17 Sustainable Development Goals (SDGs)¹ formulated by the United Nations (UN), which are designed to solve key social and economic problems of humanity, are of particular importance. Companies are increasingly realizing the need to focus not only on achieving financial results, but also on developing social policies aimed at improving the well-being of employees and society as a whole (Lu, 2021).

In April 2006, the United Nations developed the Principles for Responsible Investment which recommend that investors voluntarily abandon investments in those companies that do not meet environmental, social, and managerial requirements, as well as the standards of socially responsible business (Kuzina, Chernysheva, 2015).

Business invests heavily in the development of social and corporate philanthropy programs, support for territories and local communities, guided by the international standard ISO 26000:2010 on social responsibility and its Russian counterpart GOST R ISO 26000-2012². Many large companies

issue reports on their achievements in this field (Tokarev et al., 2025).

In the framework of research by A. Boldyreva and S. Sarkisova³, corporate social responsibility (CSR) is implemented, among other things, through the provision of corporate philanthropy services. Accordingly, the economic development of many companies is characterized by the processes of formation and diverse use of corporate charitable services, the main directions of which are corporate charitable programs, comprehensive measures for the development of the organization's personnel, environmental initiatives, volunteering, participation of firms in political processes with socially significant goals and other similar initiatives (Schmidt, 2025).

Russian researchers, for example O.B. Vakhrusheva and N.N. Khakhonova emphasize that the successful implementation of corporate philanthropy initiatives contributes to the sustainable development of regions (Vakhrusheva, Khakhonova, 2022).

The introduction of digital technologies allows enterprises to effectively coordinate charitable initiatives, increase their transparency and

¹ The United Nations. Peace, dignity and equality on a healthy planet. Available at: <https://www.un.org/ru/>

² GOST R ISO 26000-2012. Guide to social responsibility. Available at: <http://protect.gost.ru/v.aspx?control=7&id=181382> (accessed: 25.07.2025).

³ Boldyreva A., Sarkisova S. All about the leaders of 2021: Based on the materials of the project "Leaders of Corporate Charity – 2021". Available at: https://rspp.ru/upload/content/e00/4j0scs61axbysstxw12ttt244zeu3pqj/Vse_o_liderakh_2021.pdf (accessed: 25.07.2025).

accessibility (Belina, 2023). E. Shergova⁴ points out that Charity Choice, the leading British aggregator platform for non-profit organizations, unites over 160,000 charitable foundations. According to N. Zazaeva and S. Fedyunina, databases of all participants in charitable activities are being formed in the digital environment, which greatly simplifies their search and interaction with each other (Zazaeva, Fedyunina, 2021).

This is especially relevant in the context of the concept of sustainable development, discussed by many authors (Ashurov et al., 2024; De Almeida Barbosa Franco, 2024; Quaye et al., 2024; Obeng et al., 2025, etc.), who point out the need to integrate social and philanthropy programs into corporate strategies to achieve global sustainable development goals.

Modern research on corporate philanthropy is based on the analysis of the relationship between corporate social responsibility, digital technology and sustainable development. The experience of the social policy of PJSC Tatneft's enterprises in this context can contribute not only to the promotion of corporate philanthropy, but also to the creation of favorable conditions for the region as a whole.

Literature review

Philanthropy is developing most actively in the countries that are members of the G7 political and economic alliance (Demyanova, Schmidt, 2025), but we should note that in Russia organizations more and more often consider social investments aimed at creating public value as a type of corporate charitable services (Yaromenko, Ostrovskaya, 2024): an increasing number of companies associate corporate social responsibility not with forced expenses, which serve as a kind of "permission to operate", but with voluntary charitable initiatives,

aimed at creating value for both business and society. For comparison, according to the Report on Social Investment in Russia⁵, in 2014, 60.3% of the surveyed companies (the survey was conducted among the leaders of corporate social responsibility) perceive their social costs as a partial replacement for government spending, in 2019 the number of such companies decreased to 58%⁶.

We should note that there is no consensus in the specialized literature on the essence and content of corporate philanthropy. T.V. Chubarova understands such services as "any services of non-governmental business entities resulting from the implementation of corporate social responsibility concept" (Chubarova, 2011, p. 27). In our opinion, this definition is rather general and does not fully reflect the specific features of corporate philanthropy as an economic concept. In addition, the concept of "corporate social responsibility" requires specification, which is also quite controversial.

I.D. Babakov considers the company's charitable services as "a factor in maximizing the company's market value by increasing its reputational capital as a result of implementing social programs" (Babakov, 2023). In our opinion, this definition is also quite general: in particular, the growth of the reputational capital of modern companies can occur not only as a result of the provision of corporate charitable services, but also due to many other factors such as advertising, PR, targeted increase in transparency of the corporate governance system of the organization, etc.

I.V. Malofeev, in fact, identifies the content of charitable services provided by companies with the latest charitable programs and volunteer initiatives (Malofeev, 2023). R. Nelson and S. Winter share a

⁴ Shergova E. How Coca-Cola, Netflix and other giants are engaged in charity: Major trends in CSR in the world and Russia. Available at: <https://www.forbes.ru/forbeslife/413169-kak-coca-cola-netflix-i-drugie-giganty-zanimayutsya-blagotvoritelnostyu-glavnye?ysclid=mdhq03i22t642096091> (accessed: 25.07.2025).

⁵ Report on social investments in Russia 2014: Toward creating value for business and society. Available at: <https://edu.dobro.ru/upload/iblock/bc6/na63odyo1vdpsulj320aqydx2ic10t5r.pdf> (accessed: 25.07.2025).

⁶ Report on social investments in Russia – 2019. Available at: https://gsom.spbu.ru/images/A_BANNERS/doklad_o_social_nyh_investiciyah_v_rossii_-_2019.pdf?ysclid=mdh92q2k5p879293708 (accessed: 25.07.2025).

similar understanding of the essence of corporate philanthropy of modern companies. These researchers do not exclude that the company's corporate charitable services may be partially reimbursable for the recipients.

L.A. Polishchuk understands corporate philanthropy as "activities for the development and improvement of the human capital of employees of organizations and their family members, carried out on the basis of the implementation of special public programs and initiatives of private structures" (Polishchuk, 2014). In the definition above, the circle of recipients of company services is limited only to employees of enterprises and their family members, which does not seem entirely correct.

Based on a critical analysis of the most typical definitions presented in the specialized literature, we have clarified the content of "corporate philanthropy" as an economic concept.

In our opinion, corporate charitable services are formed and provided by companies, including in whole or in part on a gratuitous basis (in some cases co-financed by recipients), aimed at developing the main factor of the company's production – its staff (investments in a social package: financial support for staff, benefits for education, medical care, mortgage, etc. comprehensive measures for the development of the organization's personnel, charity programs, volunteer activities), as well as focused on improving the company's social infrastructure and ultimately aimed at achieving meaningful congruence of financial, economic, environmental and social activities of the business entity.

The distinctive features of the definition of corporate philanthropy specified by the author are as follows:

- unlike some of the approaches discussed above, it is proposed to consider not only employees of the organization, but also third-party actors as recipients of corporate philanthropy services;

- the focus is on corporate philanthropy services as a factor in ensuring meaningful congruence of financial, economic, environmental and, in fact, social activities of the company, which, accordingly, helps to reduce ESG risks and increase the reputation of the organization on this basis.

It is noted that the company's corporate charitable services may be partially reimbursed for the recipients.

Depending on the recipient groups, corporate charitable services are differentiated into those provided to third-party recipients and company personnel as part of corporate social package.

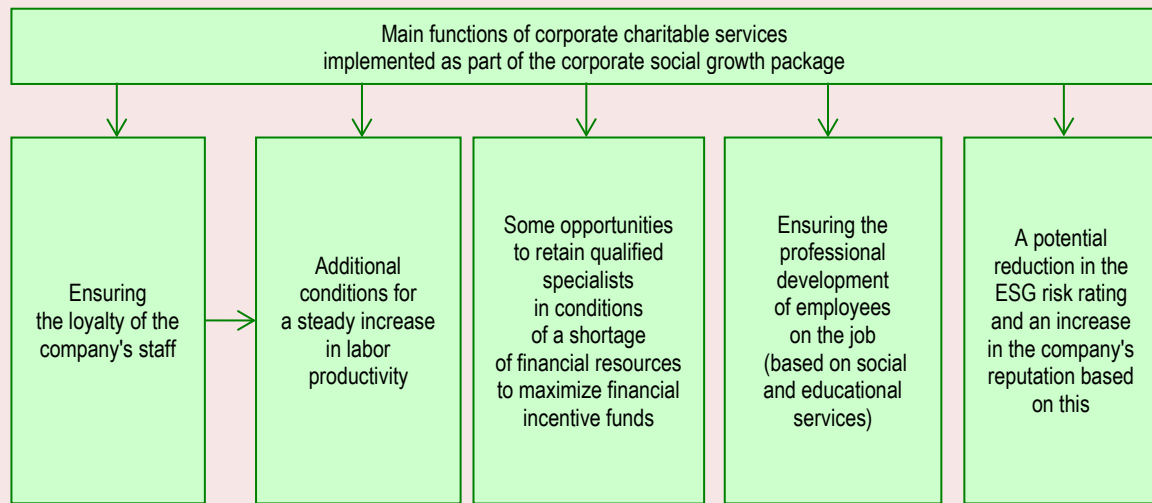
The theory and methodological tools for the formation and use of corporate social package have been developing since the 1970s. In particular, these issues are considered in the research of I. Ansoff, I. Adizes, E. Denison and a number of other scientists. The main functions of this type of corporate charitable services are shown in *Figure 1*.

Thus, corporate charitable services provided as part of the company's social package, by ensuring the growth of employee loyalty and improving their skills, provide additional opportunities for productivity growth and, as a result, in case of a relatively transparent capital market, for the capitalization of the company as a whole. The latter task can also be achieved by providing effective and comprehensive corporate charitable services aimed at recipients external to the company.

The whole variety of corporate charitable services provided within the framework of the corporate social package, depending on the subjects of their provision, in turn, can be differentiated into the following groups:

- corporate charitable services for employees provided by the company's own efforts or its subsidiaries, for example, departmental clinics, resorts, health centers;
- corporate charitable services provided by the company in cooperation with external actors (for

Figure 1. Main functions of corporate charitable services for company personnel (implemented as part of corporate social package)



Compiled according to: (Mueller, 2007; Soldatova, 2024; Aldrich, 2020).

example, by attracting external organizations of the additional professional education system for the implementation of social and pedagogical services within the corporate university);

- by paying the company for services within the framework of corporate social package provided by third-party organizations (VHI system services funded by corporate structures for employees).

Materials and methods

The aim of the study is to form a sociological research program focused on a systematic analysis of corporate charitable services provided by the company as part of the implementation of the CSR policy.

Main tasks:

- approbation of the developed sociological research based on the materials of the Tatneft Group with a sample size of 10 thousand respondents;
- comprehensive assessment of the nature of corporate philanthropy and the development of proposals for its improvement at the enterprises of the Tatneft Group, taking into account modern

challenges, the needs of employees and the principles of sustainable development.

Today, Tatneft is one of the largest Russian public companies with a market capitalization of 1.65 trillion rubles in 2023. It is one of the vertically integrated and socially oriented companies, which dynamically develops oil and gas production, oil refining, petrochemical, tire business, network of gas stations, composite cluster, electric power industry, development and production of equipment for the oil and gas industry and a block of service structures⁷.

To achieve the goals and solve research tasks, a comprehensive methodological approach is used, including both quantitative and qualitative methods of analysis.

1. Analysis of scientific literature and regulatory legal acts. The research begins with a study of the theoretical foundations of social policy, corporate social responsibility and corporate social services. The works of Russian and foreign authors

⁷ Official website of PJSC Tatneft. Available at: <https://www.tatneft.ru/o-kompanii> (accessed: 25.07.2025).

are considered, as well as legal acts regulating the social policy of enterprises in Russia. This method allows us to identify the main trends and directions of social policy development.

2. A sociological survey that includes questions aimed at identifying the level of awareness, engagement and satisfaction of employees with corporate charitable services provided by the company.

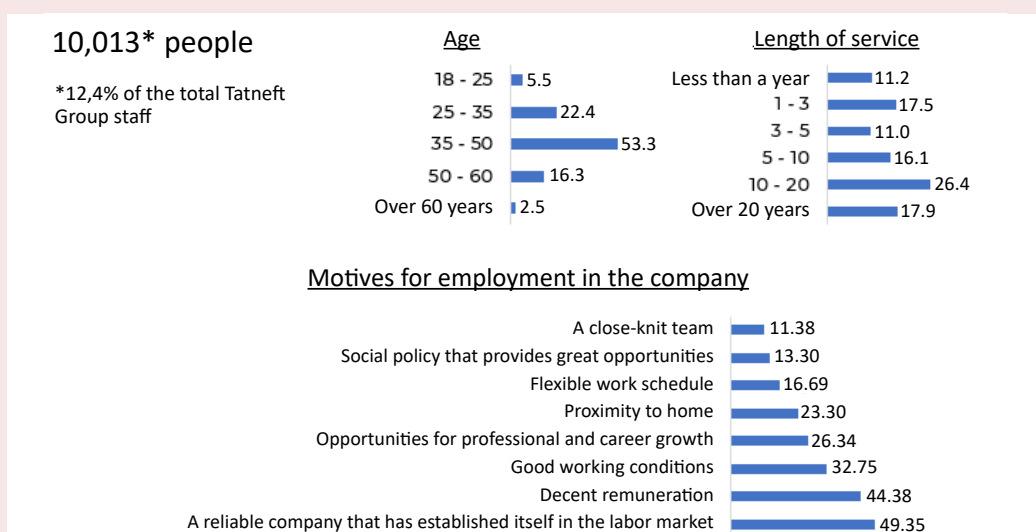
3. Statistical data analysis. To assess the significance of the identified factors, quantitative methods were used, including the calculation of p-value values using Pearson's chi-squared test and Cram r's V, which makes it possible to establish the strength of the relationship between variables. In addition, a mathematical model of dependence was built, and calculations were performed based on the "confusion matrix", which ensures the objectivity and validity of the conclusions.

The research is aimed at creating scientifically substantiated recommendations that contribute to the development of corporate social responsibility of an enterprise through its corporate charitable services.

Results

In November 2024, a questionnaire survey was conducted, in which 10,000 employees (from 15 structural divisions of PJSC Tatneft and more than 100 enterprises of the Tatneft Group located in the Russian Federation) participated on condition of anonymity, which is 12.4% of the total number of employees (*Fig. 2*). This volume of the sample provides a high degree of representativeness of the results, and its socio-demographic structure corresponds to the characteristics of the general population, which confirms the reliability of the data obtained. The high level of membership in the trade union organization (87.5%), the predominance of employees with higher education (68.3%), as well as a significant proportion of specialists who confirm the strategic importance of corporate social policy aimed at meeting the needs of staff through the implementation of corporate charitable services. This data allows the company to adjust the relevant activities, focusing on the real request of employees, as well as take into account their motivational expectations when forming a further development strategy.

Figure 2. Portrait of the survey respondent, % of the total amount of respondents



Source: own compilation.

Volunteering is a significant area of corporate philanthropy. Data analysis demonstrates an impressive potential for the development of volunteer initiatives among the company's employees (Dempsey-Brench, Shantz, 2022).

At the moment, 40.5% of the staff are actively involved in volunteer activities, and with increasing length of service, engagement increases: among employees with more than 20 years of experience, this figure reaches 47% (*Fig. 3*). There is also a positive correlation with the level of education: the most active are employees with basic secondary education (46.3%), and the share of participants among specialists with higher education is 39–43%.

Participation in volunteer activities depends on the age, gender, and professional category of employees. Employees aged 35–50 are, on average, the least actively involved in the implementation of the organization's volunteer programs: apparently, this is caused by a lack of time and other resources due to active work in terms of career development, the need to provide for the family, etc. The greatest

activity in volunteer initiatives is noted among employees over 50 years old, especially in the groups aged 50–60 years (44.8%) and over 60 years of age (45.5%). This may be due to the availability of more free time and the desire of this age group to be socially useful. M.A. Okun suggests that some older people often use volunteering as a strategy to maintain their self-esteem (Okun, 1994). The high level of involvement of employees of pre-retirement and retirement age also indicates a good level of their awareness of the corporate volunteer programs of PJSC Tatneft and their awareness of their own social responsibility. Representatives of this age group actively participate in volunteer activities, which underlines their willingness to support corporate initiatives and make a significant contribution to the development of the company's social projects.

Volunteering allows professionals to develop competencies, gain experience, and establish connections that can lead to higher positions in the company (Pound, Moore, 2004).

Figure 3. Participation in volunteering in the company's corporate philanthropy system, % of respondents

Type of volunteering	18-25	25-35	35-50	50-60	Over 60	Woman	Man	Manager	Specialist	Employee	Worker
Environmental volunteering	18.2	22.6	21.8	26.9	29.0	24.0	21.6	29.4	25.4	28.2	17.7
Social volunteering	12.0	10.9	11.2	13.7	14.5	12.8	10.6	15.7	12.6	10.9	9.7
Sports volunteering	14.6	14.6	7.8	7.1	3.9	7.2	11.9	13.3	9.9	6.5	8.3
Event volunteering	3.3	4.3	3.6	4.3	5.9	3.3	4.5	6.0	2.5	2.4	3.3
Patriotic volunteering	4.2	2.5	2.8	4.0	7.5	2.2	4.1	4.7	4.6	3.4	5.2
Donorship	6.2	7.2	4.1	3.8	2.4	2.8	2.4	5.3	4.8	4.1	4.3
Cultural volunteering	7.7	6.6	3.9	3.8	2.4	4.8	4.4	8.0	4.4	3.7	2.3
Educational volunteering	3.6	2.6	2.4	3.0	2.4	3.9	5.7	4.6	2.7	2.0	2.1
Volunteering in medicine	3.3	0.8	0.8	0.5	0.8	0.7	1.1	0.8	0.6	1.0	1.3

Source: own compilation.

Environmental volunteering is the most popular area among all analyzed groups of Tatneft employees. This is due to the implementation of large-scale environmental programs, such as clean-up days, tree planting, clearing the banks of rivers and lakes, as well as the transfer of materials for recycling.

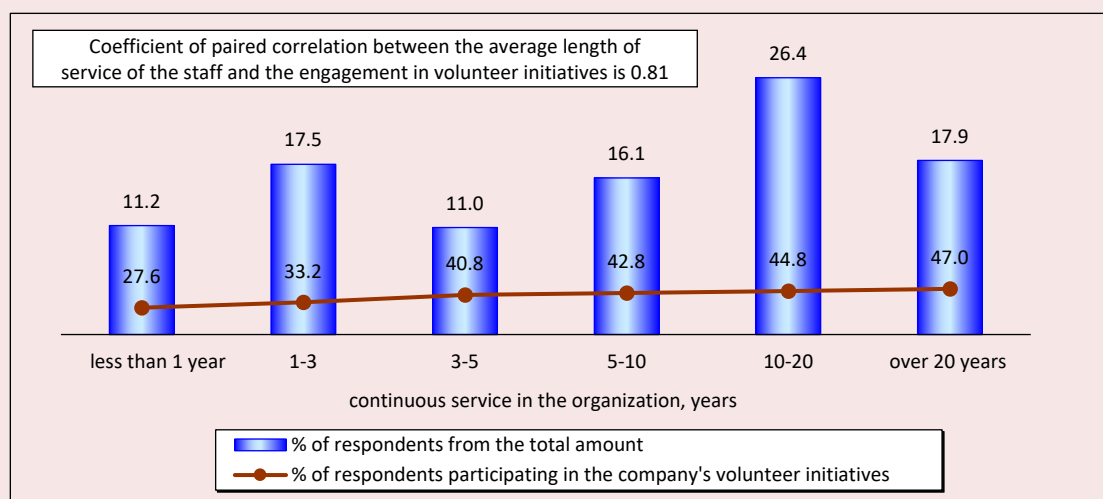
The results of a study by S. Puiu and M.T. Udriștioiu on the example of Romania show a direct positive relationship between leadership support and environmental volunteering, as well as between the latter and the well-being and productivity of workers (Puiu, Udriștioiu, 2024). Environmental volunteering is also of great importance among Russian residents (Kagirova, 2024). According to a TASS study, environmental volunteering turned out to be well known to Russians: a total of eight out of ten are aware of it (82%), and 33% of respondents have already participated in such activities⁸.

We should note that, on average, the level of volunteer activity in the field of corporate charitable

services of PJSC Tatneft significantly exceeds the average figures for the Russian industrial sector. In 2023, only 11.7% of the country's industrial workers participated in volunteer initiatives⁹.

In addition, we have identified a significant direct correlation between the length of service in the company and the engagement of employees in volunteer programs (*Fig. 4*). In our opinion, this trend is explained by a steady increase in the social responsibility of employees as they accumulate work experience, which reflects an increase in their social identification with the company's values and priorities, including its social policy. However, according to a research by H.P.Y. Qvist and M.D. Munk, the economic benefits of volunteer work experience decrease depending on professional experience in the labor market. For people with more than six years of professional experience in the labor market, the economic benefits of volunteer work experience are negligible (Qvist, Munk, 2018).

Figure 4. Differentiation of the proportion of employees of PJSC Tatneft involved in volunteer activities, depending on the length of continuous work in the organization, % of respondents



Source: own compilation.

⁸ VCIOM: 80% of surveyed Russians consider the help of environmental volunteers relevant to them. Available at: <https://tass.ru/obschestvo/20633565> (accessed: 25.07.2025).

⁹ Basov N.F. (2025) Fundamentals of social work: Textbook for universities. Moscow: Yurait.

The main factors limiting the participation of Tatneft employees in volunteer initiatives within the framework of the corporate philanthropy system are the lack of time and resources to participate in such activities, as well as a low level of awareness about the characteristics and specifics of the company's volunteer programs in general.

Charity as a social service is a systematic activity aimed at helping people in need through voluntary contributions and initiatives. This process is an important element of social policy that contributes to improving the quality of life and social integration of vulnerable groups.

An analysis of the data presented in *Figure 5* shows that 50.8% of Tatneft's employees participate in charitable activities.

According to N. Zazaeva and S. Fedyunina, digital technologies have significantly transformed the system of corporate charitable services, creating an open space for mass communications (Zazaeva, Fedyunina, 2021).

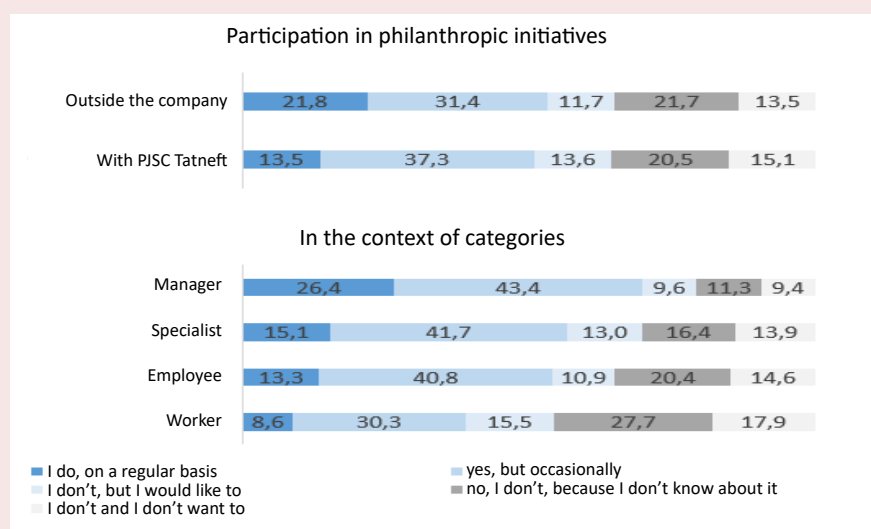
Respondents recognized corporate information systems, the website and the mobile application of

PJSC Tatneft as the most effective sources of information about philanthropy, as well as the transmission of information by executive staff at briefings and meetings.

Figure 6 shows that the majority of respondents are most satisfied with the activities of Tatneft's trade union structure in terms of the latter's co-management of the provision of corporate charitable services, as well as the corporate organization of VHI programs. The level of satisfaction with various areas of social policy of PJSC Tatneft demonstrates a generally positive assessment on the part of the respondents. At the same time, according to the majority of respondents, the organization of grant support in the Tatneft's social policy system, as well as activities on the formation of preschool education systems for the children of employees of the enterprise (departmental kindergartens) and support for veterans of the corporate structure are not entirely satisfactory, which may indicate a lack of awareness of employees about these initiatives.

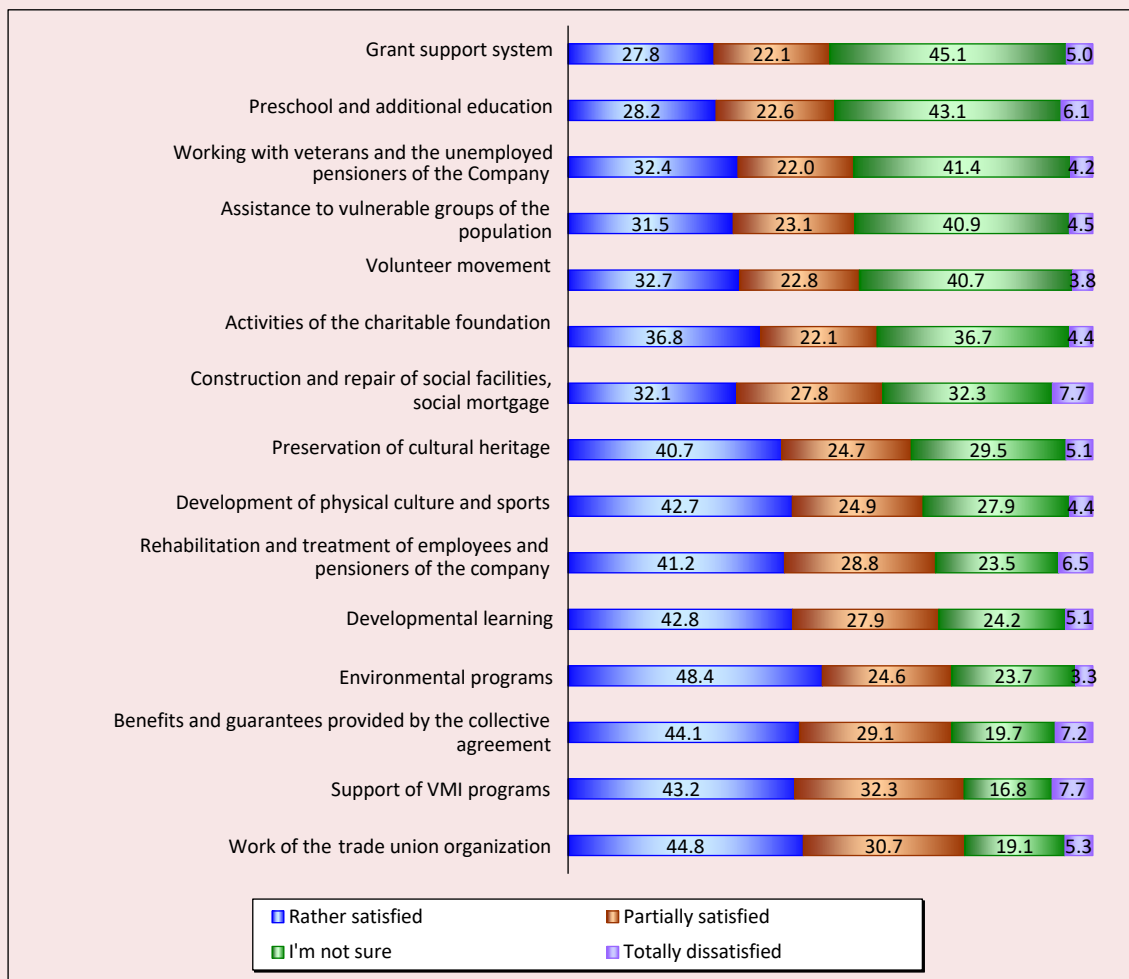
As shown in *Figure 7*, from the point of view of further improving the provision of corporate

Figure 5. Participation in charitable activities, within the framework of the general system of providing corporate charitable services by the company, % of respondents



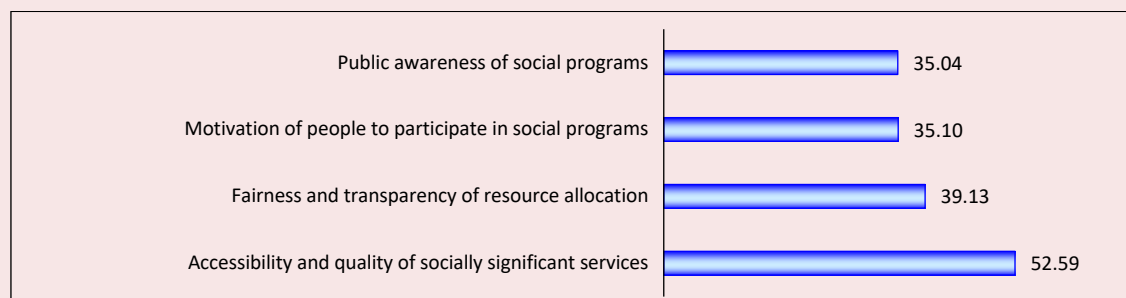
Source: own compilation.

Figure 6. Satisfaction of respondents with certain types of corporate charitable services of PJSC Tatneft, % of respondents



Source: own compilation.

Figure 7. Respondents' opinion on the main factors of ensuring the effectiveness of the provision of corporate charitable services by PJSC Tatneft, % of respondents



Source: own compilation.

charitable services by PJSC Tatneft, the most significant factors, in the opinion of respondents, are improving the quality of such services, ensuring their accessibility to the widest possible categories of staff, as well as increasing transparency in the provision of this type of services. The introduction of new communication strategies and more active involvement of employees in the process of developing philanthropy programs contribute to improving their effectiveness and perception by the staff.

The respondents also highlighted the digitalization of the process of providing corporate charitable services. In addition, when answering this question in the questionnaire we designed, some respondents identified such growth factors for the potential effectiveness of providing corporate charitable services to PJSC as the need to increase the customer orientation of this type of service, as well as the need to geographically expand the range of corporate charitable services that are not provided to a sufficient extent in Tatneft's divisions, areas remote from the center of the company's headquarters, located outside the Republic of Tatarstan.

To identify the success of social policy in the provision of corporate charitable services, we performed calculations in the R environment through command queries.

The key indicator that helps to make an objective assessment of the effectiveness of the company's social policy is the question "How do you assess the social policy pursued by PJSC Tatneft as a whole?". This indicator is a metric of the success of the company's social policy.

In order to identify the factors determining the success of social policy in the provision of corporate charitable services, responses to the question "In your opinion, which of the following has a greater impact on the effectiveness of social policy (involvement of company employees in the social

policy system)?" were analyzed, which allowed us to identify significant aspects that shape the perception of social policy among staff; we also analyzed responses to the question "Are you satisfied with the financial assistance system provided under the collective agreement?", assessing the degree of employee satisfaction with financial support, which can also affect the perception of the effectiveness of corporate charitable services provided. The statistical analysis conducted to identify the significance of these factors is presented in *Table 1*.

The results of the analysis confirm that the effectiveness of the company's social policy is indeed determined by the selected factors. To identify the direction of the relationships, a matrix diagram was used (*Fig. 8*), in which the size of the rectangles reflects the frequency of the observed combinations of values, and their color scheme indicates the statistical significance of the relationships.

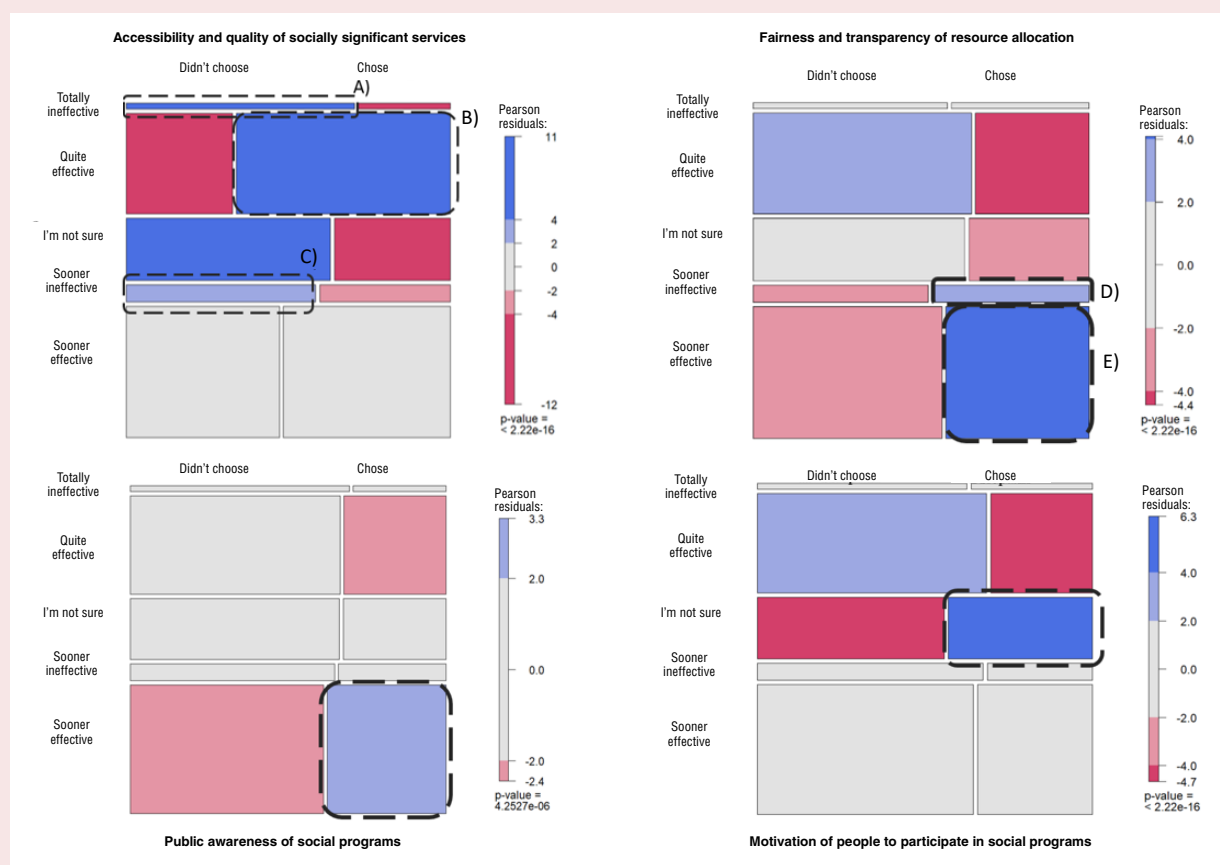
The results of the diagram analysis help to identify certain patterns in the perception of social policy among the company's employees. In particular, workers for whom the key criterion for the effectiveness of social policy is "accessibility and quality of philanthropic services", in most cases rate it as "quite effective" (zone B in *Fig. 8*). This indicates the high effectiveness of the implemented programs in this area. At the same time, employees who consider social policy ineffective do not consider this factor as a determining one, which may indicate shortcomings in other aspects of the company's social policy (zones A and C in *Fig. 8*).

A study of the impact of the "fairness and transparency of resource allocation" factor demonstrates the lack of consensus among employees regarding the significance of this indicator (zones D and E in *Fig. 8*). The diversity of opinions may be due to the varying degrees of awareness of workers about the mechanisms of distribution of social benefits and resources.

Table 1. Statistical analysis to identify the importance of factors determining the success of social policy in the provision of corporate charitable services

Factor	p-value for Pearson's chi-squared test	Cramér's V	Note
Accessibility and quality of philanthropic services	<2.2e-16	0.233	Relationship is weak
Fairness and transparency of resource allocation	<2.2e-16	0.091	Relationship is very weak
Public awareness of social programs	4.253e-106	0.055	Relationship is very weak
Motivation of people to participate in social programs	<2.2e-16	0.095	Relationship is very weak
Financial assistance system	<2.2e-16	0.32	Relationship is weak
Source: own compilation.			

Figure 8. Matrix diagram of the factors



Note. The shades of blue in the diagram indicate combinations of values that occur more frequently than would be expected if the factors were independent, while the shades of red indicate combinations that occur less frequently than the hypothesis of variable independence would suggest.

Source: own compilation.

One of the possible reasons for the revealed ambiguity is the limited access of staff to information about the principles and criteria on the basis of which social support is distributed. Insufficient transparency of these processes can contribute to the formation of a subjective sense of injustice or create doubts about the objectivity of the system, which, in turn, affects the overall perception of the effectiveness of social policy.

An analysis of the significance of the factor “public awareness of social programs” revealed a steady trend: employees who consider this criterion as a key one more often characterize the company’s social policy as “rather effective”.

This result confirms the sufficient level of awareness of employees about the company’s existing social initiatives, as well as the accessibility and clarity of the information provided. A high degree of awareness can not only contribute to the formation of a positive attitude toward social policy, but also strengthen the trust of employees in the company, as well as increase their interest in participating in ongoing programs.

When studying the influence of the factor “motivation of people to participate in social programs”, it was revealed that employees who consider this indicator significant have difficulties with an unambiguous assessment of social policy.

This result may indicate that, despite the awareness of the importance of motivation as a key element of the success of social initiatives, employees lack a clear understanding of the mechanisms for its implementation in the framework of corporate strategy. Among the possible reasons for this uncertainty, there is a lack of development of the incentive system, low transparency of engagement mechanisms, as well as insufficient information support for relevant programs.

The study of the influence of the “financial assistance system” factor demonstrated a statistically significant relationship between the level of

satisfaction with this system and the overall assessment of the effectiveness of the company’s social policy. This conclusion is confirmed by the analysis of the mosaic plot (Fig. 9), where standardized residuals exceeding the threshold value of 3 are recorded, which indicates a significant deviation from the model of variable independence.

The revealed patterns demonstrate the following:

- employees who are generally satisfied with the financial assistance system (“rather satisfied”) tend to rate the company’s social policy as “rather effective”;

- on the contrary, respondents who are completely dissatisfied with the financial assistance system (“totally dissatisfied”), nevertheless, rate the social policy as “totally effective”.

The latter result may indicate the presence of additional factors influencing the perception of the effectiveness of social policy, or the complex individual attitudes of employees who, despite dissatisfaction with a particular aspect, assess the social policy of the enterprise as a whole as successful.

The effectiveness of social policy is a complex multicomponent system formed under the influence of various factors.

To quantify the relationship between the effectiveness of social policy and its determining factors, it is advisable to use a mathematical model of dependence (formula 1):

$$Y = \log\left(\frac{p}{1-p}\right) = \text{Intercept} + B_1 * X_1 + B_2 * X_2 + B_3 * X_3 + B_4 * X_4 + B_5 * X_5, \quad (1)$$

where:

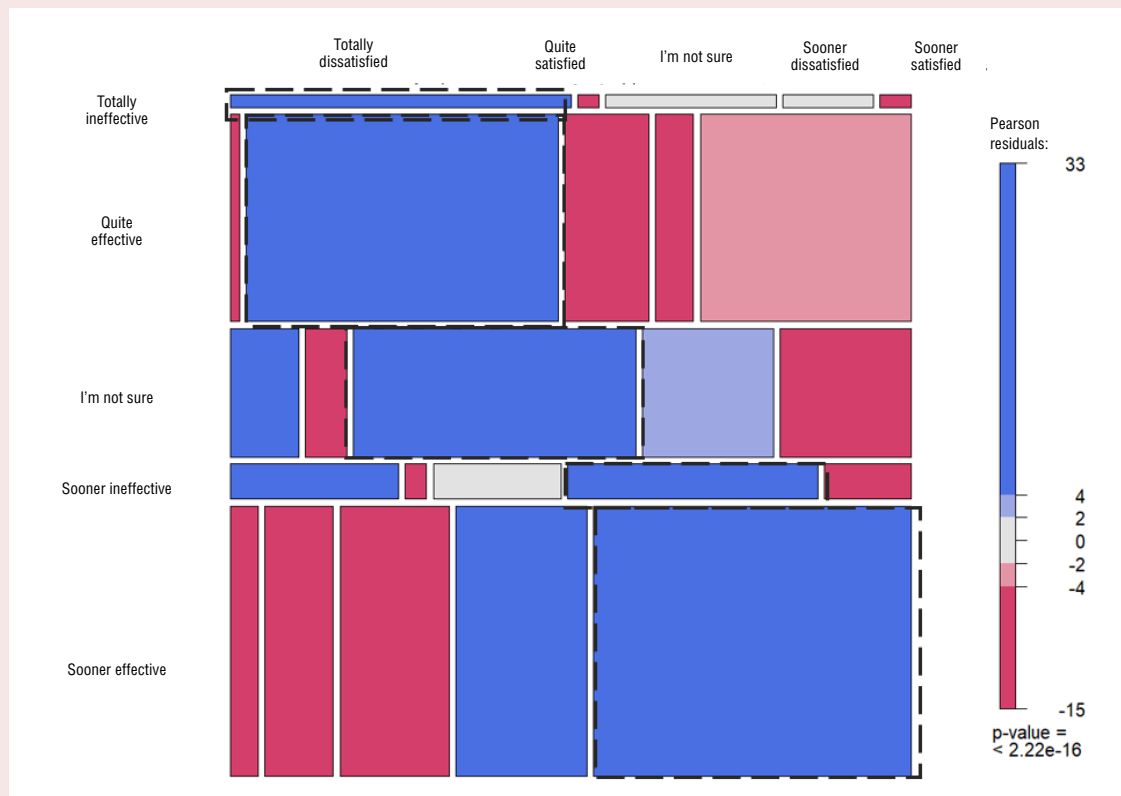
Y – effectiveness of social policy;

X₁ – accessibility and quality of philanthropic services;

X₂ – fairness and transparency of resource allocation;

X₃ – public awareness of social programs;

Figure 9. Mosaic plot of the “financial assistance system” factor



Source: own compilation.

X_4 – motivation of people to participate in social programs;

X_5 – financial assistance system.

The characteristics of the obtained predictive model are presented in *Table 2*.

The presence of a “very weak” relationship between the factors in *Table 1* does not mean that these factors are not important; rather, it may indicate the complexity of the social context and the

variety of factors influencing employee evaluations.

Consequently, the contribution of each factor “individually” has a small effect, but when considering the influence of combinations of factors through the predictive model, we see that the assessment of the quality of the predictive model based on the analysis of the AUC value, which is 0.845, indicates the high accuracy of the model and its suitability for practical application.

Table 2. Characteristics of the forecast model

Factor, X_n	Values of indicators, B_n	Rank
Financial assistance system	4.42	1
Accessibility and quality of philanthropic services	0.91	2
Motivation of people to participate in social programs	0.78	3
Public awareness of social programs	0.59	4
Fairness and transparency of resource allocation	0.36	5
Intercept	-1.11	-

Source: own compilation.

For a more detailed analysis of the effectiveness of the model, calculations were performed based on the “confusion matrix”, which includes the following metrics:

1) Baseline Accuracy = $(TP + FP) / (TN + TP + FP + FN) = ((6727 + 588) / 8045 = 0.909$.

This means that in the current state of social policy, employee satisfaction is 90.9%;

2) Precision = $TP / (TP + FP) = 6727 / (6727 + 588) = 0.958$.

This indicator reflects the probability that if a social policy is assessed as effective, then this assessment is indeed justified.

3) Return on Investment (ROI) = Precision – Baseline Accuracy = $0.919 - 0.909 = 0.049$.

Thus, the potential improvement in the effectiveness of social policy as one of the key elements of CSR due to the corporate charitable services provided by the company is 4.9%.

The analysis of the results allows us to draw the following conclusions:

- while maintaining the current social policy, the employee satisfaction level will remain at 90.9%;
- however, when taking into account the rating of significant factors (for example, the improvement of the financial assistance system), the satisfaction level may increase to 95.8%, which will lead to an increase in the overall effectiveness of social policy;
- increasing employee satisfaction will lead to an improvement in the quality of working life, reduction in staff turnover, strengthening of corporate culture and, as a result, increase in overall labor productivity.

Conclusion

The conducted research confirmed the impact of corporate charitable services provided by the company on the social policy of PJSC Tatneft as one of the key elements of CSR.

The testing of the research program on a sample of 10,000 respondents revealed significant trends in the evaluation of corporate philanthropy. There has

been a steady increase in employee engagement in the provision of services in proportion to the continuous length of service in the company. The role of corporate digital technology, primarily the “*Sotrudnik*” [Employee] mobile application, is assessed positively; however, the need for more active use of digitalization in the management of these services has been identified. The company’s trade union organization continues to play an important role in the development and improvement of corporate charitable services.

The developed employee satisfaction analysis model showed high accuracy (AUC = 0.845) and made it possible to predict an increase in satisfaction from 90.9% to 95.8% with the improvement of the financial assistance system. Environmental programs (48.4%) and projects aimed at the development of physical culture (42.7%) are the most popular among corporate philanthropic initiatives. The analysis also shows that the level of engagement largely depends on work experience: employees with longer work experience are more likely to participate in company initiatives. Special attention is paid to pensioners who are actively involved in social projects. More than half of the respondents noted their participation in charity events, reflecting the high level of employee social responsibility.

Despite the general level of satisfaction with the corporate charity policy and the services provided, the main challenges have been identified: insufficient transparency in the allocation of resources, limited availability of some services, and insufficient awareness of the employees.

Based on the results of the aggregation of the results of the sociological research, we have formulated recommendations in the field of improving corporate philanthropy:

- expediency of further expanding the diversification of types of corporate charitable services;

- focus on increasing the active participation of employees in the grant support programs of PJSC Tatneft and the implementation of charitable services;

- focus on the provision of corporate social services through voluntary health insurance and social mortgages;

- ensuring the growth of employee awareness regarding corporate social services, including through the improvement of the digital platform.

To increase employee engagement, the company should develop programs that take into account employee workload and provide convenient access to information about philanthropy opportunities. To increase the effectiveness of information, it is advisable to strengthen digital channels, expand access to information for all categories of staff and introduce interactive feedback mechanisms, which in turn will increase employee engagement and transparency of the company's social policy.

The most effective solution in the field of providing corporate charitable services will be to introduce a digital platform that makes it possible to increase the effectiveness of the latter's development by expanding the possibilities of using smart contracting, forming and commercializing a bank of ideas and start-ups of a socially patriotic nature, including in the national and global venture virtual markets, the creation and effective functioning of own crowdfunding and crowdsourcing digital sub-platforms, and system-wide integration with Russian state-owned digital resources of a socio-

patriotic orientation.

In general, the formation of a rational structure of a digital platform for the provision of social services by companies, the identification of the most potentially effective strategy for digitalization of the company's activities in the financial, economic and social aspects, effective integration with subjects of the virtual segment of the digital economy at the current stage of the evolution of post-industrial economic communications are the basic prerequisites for ensuring long-term, sustainable growth in the quality of corporate charitable services of the company itself, as well as some actors from the external socio-economic environment.

In our opinion, for modern companies, at least those belonging to the segment of large or midsize enterprises, such a digital platform should be more complex, diversified and at the same time integrated with the external resources of the digital economy.

The scientific novelty of the work consists in clarifying the concept of "corporate philanthropy"; our sociological research conducted on the materials of the Tatneft Group is unique in its focus.

The research addresses important socio-economic issues and focuses on the micro level, which allows us to study practical experience directly on site. The results obtained can be used by government authorities in designing regulatory documents, by a wide range of researchers in industry and regional economics, as well as by students, graduate students, teachers and companies providing corporate charitable services.

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