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EXPERTISE OF THE ACTIVITIES OF SOCIALLY ORIENTED ENTERPRISES IN UKRAINE

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Expertise of the Activities of Socially Oriented Enterprises in Ukraine

The article scientifically substantiates the theoretical and methodological foundations and develops practical institutional mechanisms for conducting a comprehensive assessment of the activities of socially-oriented enterprises in Ukraine during wartime and European integration processes. The relevance of the study is due to the fact that against the backdrop of Russia's full-scale armed aggression and profound socioeconomic transformations, social business is gaining strategic importance, organically combining commercial self-sufficiency with addressing the society's existential problems – employment and integration of internally displaced persons (IDPs), demobilized veterans, people with disabilities, and other vulnerable groups. It has been proved that the systematic cascading growth of this sector's role in Ukraine is critically limited by the absence of unified analytical methods for monitoring and evaluation, which complicates stakeholder interaction with international donors, hinders the attraction of funding, and creates a favorable environment for manipulative declarative «social washing». The scientific novelty of the research lies in the formation of a four-block comprehensive model for the expertise of social sector enterprises' activities based on the development of the classical concept of the Triple Bottom Line (TBL) by J. Elkington. The authors have proposed and scientifically substantiated a definition of the term «expertise» in relation to the studied category of economic entities as a systemic, independent examination of the results of their operations across four interconnected dimensions: financial (stability, liquidity, and verification of allocating at least 25% of profit to a social mission), social (scope of coverage and quality of services for beneficiaries), managerial (level of corporate transparency, non-financial reporting, and stakeholder engagement), and environmental (energy efficiency, carbon footprint, and waste management). The authors conducted a deep epistemological structuring and highlighted the principles for identifying social businesses based on applying the principle of social priority, regardless of their legal or organizational form. The practical significance of the results is revealed in the comparative analysis of key international standards for social impact assessment (SROI, GRI, B Impact Assessment, and social audit), which substantiates a differentiated approach to their adaptation and implementation in domestic practice. Based on empirical economic-statistical data from the Ministry of Social Policy and leading analytical centers for the years 2022–2024, radical shifts in the geographical and sectoral structure of the Ukrainian market have been characterized, caused by mass waves of relocation of enterprises and their target audience to the western regions. In order to build a transparent national expertise system, five priority areas of institutional reform have been formed: developing national adapted standards for social reporting; launching systematic State monitoring; creating an independent center for audit verification accreditation based on the successful Polish model (Sie? Odpowiedzialnego Biznesu); total digitalization and automation of data collection; as well as large-scale staffing of the sector by integrating specialized disciplines into university programs with support from UNDP, USAID, and EU4Business.

Keywords: *socially-oriented enterprise; social entrepreneurship; expertise; social impact assessment; SROI; social audit; ESG; Ukraine; wartime.*

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Павлов К. В., Романюк Р. В., Крамар О. Ю., Полторак О. В. Експертиза діяльності соціально-орієнтованих підприємств України

У статті науково обґрунтовано теоретико-методологічні засади та сформовано практичні інституційні механізми проведення комплексної експертизи діяльності соціально-орієнтованих підприємств України в умовах воєнного часу та євроінтеграційних процесів. Актуальність дослідження зумовлена тим, що на тлі повномасштабної збройної агресії РФ та глибоких соціоекономічних трансформацій соціальний бізнес набуває стратегічного значення, органічно поєднуючи комерційну самоокупність із вирішенням екзистенційних проблем суспільства – працевлаштуванням та інтеграцією внутрішньо переміщених осіб (ВПО), демобілізованих ветеранів, людей з інвалідністю та інших вразливих верств населення. Доведено, що закономірне каскадне зростання ролі цього сектора в Україні критично обмежується відсутністю уніфікованих аналітичних методів моніторингу й оцінювання, що ускладнює Stakeholder-взаємодію з міжнародними донорами, стримує залучення фінансування та формує сприятливе середовище для маніпулятивного декларативного «соціального миття» (social washing). Наукова новизна дослідження полягає у формуванні чотириблокової комплексної моделі експертизи діяльності підприємств соціальної сфери на основі розвитку класичної концепції потрійного критерію (Triple Bottom Line – TBL) Дж. Елкінгтона. Авторами запропоновано та науково аргументовано дефініцію поняття «експертиза» стосовно досліджуваної категорії економічних суб'єктів як системного, незалежного дослідження результатів їхнього функціонування за чотирма взаємопов'язаними вимірами: фінансовим (стійкість, ліквідність та верифікація цільового розподілу не менше 25 % прибутку на соціальну місію), соціальним (масштаб покриття та якість послуг для бенефіціарів), управлінським (рівень корпоративної прозорості, нефінансової звітності та залучення стейкхолдерів) та екологічним (енергоефективність, вуглецевий слід і поводження з відходами). Здійснено глибоку епістемологічну структуризацію та виокремлено засади ідентифікації соціального бізнесу на основі застосування принципу соціального пріоритету незалежно від їхньої організаційно-правової форми. Практична значущість результатів виявляється в компаративному аналізі ключових міжнародних стандартів оцінювання соціального впливу (SROI, GRI, B Impact Assessment та соціального аудиту), за результатами якого обґрунтовано диференційований підхід до їхньої адаптації та імплементації у вітчизняну практику. На основі емпіричних економіко-статистичних даних Міністерства соціальної політики та провідних аналітичних центрів за 2022–2024 роки охарактеризовано кардинальні зрушення у географічній та секторальній структурі ринку України, зумовлені масовими хвилями релокації підприємств та їхньої цільової аудиторії до західних областей. З метою розбудови прозорої національної системи експертизи сформовано п'ять пріоритетних напрямів інституційного реформування: розробка національних адаптованих стандартів соціальної звітності; запуск систематичного державного моніторингу; створення незалежного центру акредитації верифікації аудиту за успішною польською моделлю (Sie? Odpowiedzialnego Biznesu); тотальна диджиталізація та автоматизація збору даних; а також масштабне кадрове забезпечення галузі шляхом інтеграції спеціалізованих дисциплін до університетських програм за підтримки UNDP, USAID та EU4Business.

Ключові слова: *соціально-орієнтоване підприємство; соціальне підприємництво; експертиза; оцінка соціального впливу; SROI; соціальний аудит; ESG; Україна; воєнний час.*

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Introduction. Against the backdrop of current economic transformations, societal challenges and full-scale Russian aggression against Ukraine, socially oriented enterprises are taking on particular significance as entities that organically combine commercial activity with the systematic resolution of social problems. Such enterprises fulfill a dual function: on the one hand, they provide employment for vulnerable sections of the population and deliver significant social services; on the other, they operate on the principles of self-sufficiency and financial sustainability, which significantly reduces their dependence on state subsidies. In wartime conditions, the role of socially oriented enterprises (SOEs) has grown considerably:

they provide jobs for internally displaced persons (IDPs), demobilized veterans, people with disabilities, and other vulnerable groups, whilst continuing to deliver vital services despite disruptions to traditional social welfare systems.

Despite growing practical interest in social entrepreneurship in Ukraine, the system for its independent evaluation and monitoring remains underdeveloped. The lack of standardized methodological approaches for assessing SE activities significantly complicates the objective determination of their effectiveness, efficient use of resources, and actual social impact. In turn, this limits the ability of key stakeholders – government bodies, international donors, social investors, and partners – to make informed decisions about supporting such enterprises. At the same time, the underdevelopment of mechanisms to verify social impact creates a favorable environment for 'social washing' – the manipulative declaration of social goals without achieving them.

The issue of organizing and conducting an effective, comprehensive assessment of social enterprises' activities is becoming particularly relevant in the context of reforming Ukraine's social sector, developing civil society, and advancing the country's European integration aspirations. In accordance with European Union standards, a social enterprise must demonstrate financial performance and a measurable social impact, documented in transparent non-financial reporting. This creates an urgent need to introduce comprehensive evaluation mechanisms that account for the specific nature of socially oriented business in Ukraine and to develop appropriate methodological tools.

Analysis of recent research and publications. The issues of social entrepreneurship and its effectiveness are actively researched in both international and domestic academic literature. Boretska N. P. and Ilyin V. V. define socially oriented enterprises as organizations that systematically combine a social mission with economic activity, distinguishing them from traditional businesses by their primary purpose: profit [1]. The legal and institutional foundations for the operation of social enterprises in Ukraine are examined by Goncharova S. Yu. and Martinenko V. P., who analyze the implementation of the 2021 Law of Ukraine 'On Social Enterprises' and identify gaps in the state support system for the sector [2].

Methodological aspects of assessing the social impact of enterprises are examined in a study by Kolupaeva A. A. and Taranchenko O. M., which proposes adapted approaches to applying the SROI method in conditions of limited access to secondary statistical data [3]. The issue of implementing ESG criteria as a conceptual framework for assessing socially responsible business is addressed in the works of Reshetnikova I. L. and Karpenko N. V., which justify the need to integrate non-financial reporting into enterprises' management accounting systems [4].

S. V. Kovalchuk analyses the organizational and economic mechanisms for supporting socially oriented business, emphasizing the need to develop targeted programs to support social entrepreneurship [5]. O. M. Moskalenko investigates the typology of social enterprises in Ukraine and the specific risks associated with their activities depending on their organizational and legal form [6]. Polishchuk, E. A., conducts a comparative analysis of the SROI, GRI, and B Impact Assessment standards, identifying their advantages, limitations, and the conditions for their effective application [7].

Bondarenko, O. S., identifies the key principles of social auditing of enterprises: systematic approach, comprehensiveness, independence, and the mandatory involvement of stakeholders [8]. Zinchenko A. G. and Saprykina M. A. outline the adaptive mechanisms of social entrepreneurship in crisis conditions, demonstrating that wartime can simultaneously act as a catalyst for innovative solutions in the field of social impact [9]. Yurchenko O. Yu. and Proskurnya M. S. propose a systematic approach to comprehensive assessment that integrates the financial, social, managerial, and environmental dimensions of enterprises' activities into a single model [10].

Syrtseva S. V. identifies systemic gaps in the disclosure of social information by domestic enterprises and establishes a correlation between an enterprise's transparency level and the volume of external funding raised [11]. Kryvonos, R. A., systematizes international experience in the accreditation of social enterprises, paying particular attention to the Polish, Czech, and Slovak models [12]. Also, some issues of socially oriented business are presented in the works of Kolesnyk M. V. [18] and Dymchenko O. B. et al. [19].

Thus, despite significant theoretical contributions to research on socially oriented enterprises, the issue of a comprehensive methodology for assessing them, given current realities in Ukraine, remains insufficiently systematized and requires further development.

An analysis of academic sources indicates that most existing studies focus either on the theoretical aspects of social entrepreneurship or on specific elements of assessing its effectiveness – financial reporting, social impact, or corporate governance. At the same time, a comprehensive methodological approach to assessing social enterprises as an integrated system remains underdeveloped in the domestic context. In particular, the following areas remain insufficiently developed: criteria for identifying social enterprises of various organizational and legal forms for their assessment; methodologies for integrating financial and non-financial indicators into a single evaluation system; the specificities of conducting assessments under martial law and during economic recovery; and mechanisms for verifying and independently confirming social impact.

Purpose of the article. The study aims to develop the theoretical and methodological foundations, as well as practical mechanisms, for conducting a comprehensive assessment of the activities of socially oriented enterprises in Ukraine, considering current wartime conditions and international experience in evaluating social entrepreneurship.

Presentation of the main research material. Conceptual Foundations of Socially Oriented Entrepreneurship in Ukraine. A socially oriented enterprise (SOE) is a relatively new organizational, legal, and economic category in domestic economic practice. According to the Law of Ukraine «On Social Enterprise» (2021), a social enterprise is recognised as an economic entity that: carries out the production of goods or the provision of services; directs at least 25% of its received profit to the realization of social goals; and promotes the employment of vulnerable categories of the population or provides social services [13]. At the same time, the concept of a «socially oriented enterprise» is broader and encompasses enterprises registered in accordance with applicable legislation; business partnerships with a social mission; production cooperatives; public organizations engaged in economic activities; and enterprises of organizations of people with disabilities. To distinguish between these concepts, it is advisable to apply the principle of social priority. If the social mission is the primary element of the enterprise's activities, it falls under the category of SOEs regardless of its organizational and legal form.

Theoretical Foundations and Structure of Expertise. The term «expertise» in the context of assessing entrepreneurial activity is traditionally used to refer to a competent, methodologically grounded, independent study of an object aimed at forming a conclusion regarding its state, compliance with established requirements, and development prospects. In relation to SOEs, the concept of «expertise» takes on an expanded meaning, encompassing the assessment of financial and economic indicators and the degree of achievement of social goals relative to the declared mission [15].

We propose the following definition: the expertise of a socially oriented enterprise's activity is a systemic, independent, and comprehensive assessment of the results of the enterprise's functioning in financial, social, managerial, and environmental dimensions, carried out on the basis of recognized methodological standards to objectively determine the degree of achievement of the enterprise's mission, the efficiency of resource utilization, and its compliance with established criteria of social entrepreneurship [16].

The structure of a comprehensive SOE expertise, according to the author's approach, includes four interconnected blocks [17]:

1. Financial block: analysis of financial stability, solvency, profitability, liquidity, and asset management efficiency, as well as verification of the targeted use of the social component of profit;
2. Social block: assessment of actual social impact, coverage of target groups of vulnerable categories of the population, quality and availability of social services, and the level of beneficiary satisfaction;
3. Managerial block: analysis of the corporate governance system, the level of transparency, accountability, mechanisms for involving stakeholders in decision-making, and the presence and quality of non-financial reporting;
4. Environmental block: assessment of environmental practices in economic activities, waste management, energy efficiency, carbon footprint, and compliance with environmental legislation.

Such an approach aligns with the Triple Bottom Line (TBL) concept proposed by J. Elkington, which assesses an economic entity's performance across three dimensions: economic (Profit), social (People), and environmental (Planet). For comprehensive SOE expertise, we expand the TBL model to four dimensions, isolating the managerial aspect as an independent block that underscores its special role in ensuring accountability and transparency in social entrepreneurship.

Methodological Toolkit for Conducting Expertise. For the practical application of SOE expertise, it is advisable to use a differentiated methodological toolkit based on the enterprise's size and the assessment's objectives.

The SROI (Social Return on Investment) method involves calculating the ratio of the net present value of measured social benefits to the value of invested resources. An SROI coefficient > 1 means that every invested hryvnia generates more than one hryvnia of social value. SROI analysis includes: identification of stakeholders and study boundaries; outcomes mapping; monetization of benefits using financial proxies; accounting for deadweight and attribution; and coefficient calculation and sensitivity analysis.

The GRI (Global Reporting Initiative) standard provides a structured framework for non-financial reporting. For SOEs, the most relevant GRI 400 series standards (Social Topics) are GRI 401 (Employment), GRI 413 (Local Communities), and GRI 416 (Customer Health and Safety). The application of GRI is advisable for large enterprises or for those attracting international financing. The B Impact Assessment (BIA) by the B Lab organization evaluates enterprises across five areas—governance, workers, community, environment, and customers—and allows them to obtain a «B Corp» certificate upon achieving 80 out of 200 points. Social audit is the most flexible and accessible method for small and medium-sized businesses; it involves stakeholders in the formulation of evaluation criteria, enabling verification of social outcomes even with limited resources.

Current State of Socially Oriented Enterprises in Ukraine. The social entrepreneurship market in Ukraine is in its early stages of development, operating under the extremely difficult conditions of martial law. According to data from the Ministry of Social Policy of Ukraine, as of the beginning of 2024, approximately 150 organizations held official status as social enterprises. At the same time, according to estimates by analysts from the Reanimation Package of Reforms and the Center for CSR Development «Responsible Business», the actual number of enterprises that meet the criteria for an SOE, based on their key characteristics (excluding formal status), exceeds 2,000 across the country.

The sector's geographical structure underwent significant changes after 2022. Before the full-scale invasion, the main concentration of SOEs was in large cities—Kyiv, Kharkiv, Dnipro, Odesa—whereas their active development is currently observed in western Ukrainian regions, which is explained by waves of relocation of both the enterprises themselves and their target audiences. At the same time, the development of SOEs in frontline and liberated regions remains critically insufficient due to infrastructure destruction and ongoing hostilities.

An analysis of the sectoral structure of SOE activities in Ukraine allows for the isolation of the following main directions: social integration and employment of vulnerable categories (approximately 35%); production and sale of socially significant goods (approximately 25%); provision of social services (approximately 20%); educational activity and community development (approximately 12%); and environmental entrepreneurship and the «green» economy (approximately 8%). The dominance of the first and second directions underscores the leading role of SOEs in solving employment problems under wartime conditions.

The dynamics of key quantitative indicators for the development of the SOE sector for 2022–2024 are presented in Table 1.

Table 1

Key indicators of the development of the social enterprise sector in Ukraine (2022–2024)

Indicator	2022	2023	2024
Number of registered SOEs, units	72	118	150+
Share of IDPs among SOE employees, %	8.2	21.5	34.7
Average calculated SROI	2.1	2.8	3.2
Share of SOEs with non-financial reporting, %	11.3	18.7	24.1
International financing attracted, million UAH	184	312	480
Number of SOE beneficiaries, thousand people	42.3	89.6	140+

Source: compiled by the authors

The data presented indicate a positive trend of quantitative growth in the sector, even under martial law. Particularly telling is the increase in the proportion of internally displaced persons among social enterprise employees – from 8.2 percent in 2022 to almost 35 percent in 2024 – which confirms the sector's growing role as a tool for the social reintegration of population groups affected by the war. At the same time, the proportion of enterprises that maintain non-financial records remains critically low – less than a quarter of the total – which significantly complicates the conduct of a comprehensive independent assessment.

Challenges in conducting assessments during wartime. Martial law presents fundamentally new challenges for organizing and conducting effective assessments of the social sector. Let us highlight the key ones.

Firstly, the impact of force majeure on financial indicators makes it impossible to compare enterprises' performance with pre-war baseline levels mechanically. This requires specialized methodological approaches to distinguish the effects of wartime destruction from operational inefficiency – in particular, the use of counterfactual analysis and control groups.

Secondly, the expansion of enterprises' social mandate during the crisis complicates the assessment of the fulfillment of their primary mission. Enterprises that previously specialized in the integration of people with disabilities now often simultaneously serve internally displaced persons, veterans and family members of fallen defenders. This requires a more flexible approach to developing a system of social impact indicators.

Thirdly, the shortage of qualified social impact assessment specialists remains a systemic problem. The mobilization and emigration of some specialists have significantly reduced the pool of competent auditors. At the same time, the physical impossibility of accessing organizations in frontline areas increases the role of remote assessment methods – such as documentary analysis, online interviews, and digital platforms for collecting primary data.

Fourthly, exchange rate volatility and inflation complicate monetized calculations in methods such as SROI, which require adjustment deflators and a clear definition of the base currency.

Comparative analysis of methods and proposed measures. To select the optimal method for evaluating social impact programs, depending on available resources and the objectives of the analysis, we present a comparative overview of the main approaches (see Table 2).

Considering the issues identified and international experience, we propose a set of measures to improve the system for assessing the activities of social enterprises in Ukraine, grouped by area.

1. Development of national social reporting standards. It is necessary to develop non-financial reporting standards for social enterprises that are adapted to domestic conditions, based on international standards (GRI, SROI), and that consider the specific features of current legislation. The standards should define a mandatory minimum set of social indicators neces-

Table 2

A comparative analysis of methods for evaluating socially oriented enterprises

Method	Key Benefits	Main Limitations	Applicability in Ukraine
SROI	Monetization of effect; clear result for donors	Labor-intensiveness; subjectivity of financial proxies	Medium (requires adaptation)
GRI	International recognition; systematic approach	Complexity of implementation for MSMEs	Low–medium (large business)
B Impact Assessment	Comprehensiveness; comparability between enterprises	Orientation toward international markets	Medium
Social audit	Flexibility; stakeholder involvement	Insufficient standardization	High
State monitoring	Systematic approach; wide coverage	Limited set of indicators	High (after reform)

Source: compiled by the authors

sary to confirm and maintain CSO status and to access state support.

2. Introduction of systematic state monitoring. The Ministry of Social Policy, in conjunction with the State Statistics Service, should introduce regular monitoring of social enterprises using standardized indicators; this will enable tracking of sector development trends, build a representative statistical database, and identify problematic enterprises at an early stage through an early-warning mechanism.
3. Establishment of an independent accreditation center. Setting up an independent accreditation body to certify CSR organizations and verify their auditors will increase stakeholders' confidence in the assessment results and standardize the practice of conducting expert reviews. A successful model to follow is the Polish Network for Socially Responsible Business (Sieć Odpowiedzialnego Biznesu), which, amongst other things, performs independent accreditation functions.
4. Digitalization of data collection and processing. The introduction of digital platforms for the automated collection of social and financial data from CSEs will significantly reduce the administrative burden on enterprises, improve the speed and accuracy of assessments, and enable full-scale remote expert reviews, which is critically important under martial law.
5. Development of human resources. Training qualified specialists in social impact assessment requires including relevant subjects in the curricula for economists, managers, and auditors at higher education institutions, as well as organizing specialized professional development programs with support from international organizations such as UNDP, USAID, and EU4Business.

An important systemic aspect in improving the expert review mechanism is taking into account Ukraine's European integration course. In accordance with the EU Council Recommendation on conditions conducive to the social economy (2023), Member States are obliged to create a favorable operating environment for social economy actors, including support for social impact measurement systems. As it is currently negotiating EU accession, Ukraine is obliged to align its legislation and institutional framework in this area with EU standards. This presents a strategic opportunity to reform the social enterprise assessment system using proven European models, with EU technical assistance.

It is worth noting that the experiences of Poland, the Czech Republic, and Slovakia in developing social entrepreneurship assessment systems demonstrate the effectiveness of a phased approach. In the first phase, simple, clear mandatory reporting indicators are introduced, accessible to enterprises of any size. In the second stage – once a culture of measuring social impact has been established – more complex tools (SROI, BIA) are gradually introduced. It is precisely this approach that is most appropriate for Ukraine, particularly given the limited resources of most domestic social enterprises in wartime and reconstruction.

Conclusions. Socially oriented enterprises are playing an increasingly important role in Ukraine's economy and social system, particularly amid a full-scale war, by providing employment and social services to the most vulnerable sections of the population. At the same time, the sector remains undervalued due to the lack of systematic, independent verification of its actual social impact.

The proposed definition of 'social enterprise performance assessment' emphasizes its systematic, independent and comprehensive nature, encompassing four interrelated dimensions: financial, social, managerial and environmental. This four-block model builds on the classical TBL concept, accounting for the specific nature of social entrepreneurship.

A comparative analysis of international methods for evaluating social enterprises – SROI, GRI, B Impact Assessment, and social audit – has shown that no single tool is suitable for all types of enterprises and evaluation objectives. For small and medium-sized social enterprises operating under resource constraints, social audits and a simplified monitoring system remain the most applicable approaches, whilst SROI and BIA are more suitable for enterprises attracting significant external funding.

Specific challenges identified in conducting assessments under martial law – the inability to distinguish force majeure factors from operational inefficiencies, the expansion of enterprises' social mandate, a shortage of qualified auditors, and limited physical access to enterprises – all of which require the adaptation of existing methodologies to crisis conditions and the widespread introduction of remote assessment methods.

To improve the national system for assessing socially oriented enterprises (SOEs), a set of institutional measures has been proposed: the development of national standards for social reporting; the introduction of systematic state monitoring based on standardized indicators; the establishment of an independent accreditation center; the digitalization of data collection and processing; and the development of human resource capacity in the field of social impact assessment. The implementation of these measures is in line with Ukraine's European integration course and will ensure the establishment of a transparent, effective, and comparable system for monitoring the activities of socially oriented enterprises, serving as a reliable tool for decision-making on support for this strategically important sector.

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