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THE ROLE OF GENDER, RACE AND AGE IN CORPORATE SOCIAL RESPONSIBILITY VALUES OF BUSINESS

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Abstract

The article investigates the role of gender, race and age in the values of corporate social responsibility of business, which is of great importance for the formation of a humanistic vision in human resources management. They present the practice of sustainable development at the company level in the context of social initiatives, anti-discrimination vectors, corporate social responsibility of business, equality of opportunities for men and women, people of different races and ages. The object of research is the phenomena of gender, race and age in the values of corporate social responsibility of business. The subject of the research is the influence of gender, race and age on the values of corporate social responsibility of business. The purpose is to conceptualize the theoretical and practical aspects of the role of gender, race and age in the values of corporate social responsibility of business. The methodology of analyzing the role of gender, race and age in the values of corporate social responsibility of business is based on the following methods and approaches systemic (bringing everything into the system), structural and functional (analysis of functions), anthropological (analysis of the human dimension of gender), substantive (analysis of the substantive expression of policy), existential (analysis of human existence), phenomenological (analysis of phenomena), hermeneutic (analysis of works), Agile-methodology (flexibility, adaptability), which allowed to bring everything into the conceptual system of knowledge, principles, methods in the values of corporate social responsibility of business. The result of the research. The bases for discrimination on gender, race and age, which are defined and prohibited in many international documents, are revealed. The conceptual and categorical apparatus - gender, gender approach, sex, race, age in the context of the dimensions of corporate social responsibility of business is analyzed and their characteristics and interpretation are given. The phenomenon of sexual harassment in the workplace is analyzed and the phenomenon of discrimination against women in wages is clarified. The concept of corporate social responsibility (CSR) and diversity management is formed. In science, there is a distinction between the "identification" concept of gender, which currently dominates academic discussions about gender in the West, and the "relational" concept of gender, which is the result of gender studies in anthropology and ethnology.

Keywords: gender, sex, race, age, corporate social responsibility of business, discrimination.

Statement of the problem in a general form and its connection with important scientific or practical tasks. The relevance of the study of the gender role, race and age in the values of corporate social business responsibility is of great importance for the formation of European cases of the tolerance formation and a humanistic vision in the management of human resources. They represent the sustainable

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E-mail: valentinavoronkova236@gmail.com ORCID iD: http://orcid.org/0000-0002-0719-1546 development practiceat level of companies in initiative context in the social sphere, combating discrimination vectors, corporate social business responsibility, opportunities equality for men and women, people of different races and ages. Behind these relatively simple goals hides a set of actions and values that need to be adapted in accordance with European legislation in order to contribute to the prevention and counteraction of discrimination in the EU and Ukraine, to form the skills of specialists in human resource management, which are important for the prevention, prevention and counteraction of discrimination, to develop socially fair corporate business and social responsibility. An internal audit of the social climate of an organization provides an instant thesaurus of its social state to assess the vision of employees regarding all aspects of social life in the company, predict social crises and identify areas for sustainable development. Within the framework of the Davos Economic Forum (1999), UN Secretary

General Kofi Annan called for corporate social responsibility of the heads of organizations, putting forward the idea of a Global Compact between the UN and the business community, which would focus on human rights, labor and the environment. This initiative was called the Global Compact, which since 2000 has been "global business pact" concept involving private business leaders, government and civil society who promote a set of fundamental values in the field of human rights, labor standards, the environment and the fight against corruption. Based on principles taken from international conventions, the "global business pact" provides for the use of principle discrimination values in employment and professions, compliance with certain ethical rules and assumed obligations, which should be applied for global sustainable development (Andriukaitene, et al., 2022).

Highlighting previously unsolved parts of the general problem, to which the specified article is devoted. Corporate social responsibility (CSR) is considered to be able to meet expectations, given the trends characteristic of companies that contribute to the construction of a socially responsible society, business and management. The relationship between crises - food, energy, climate, health and financial crises – is today a sign of the "folds" of capitalism. These crises mark the limits of actions responsible for CSR and contribute to their ambiguous discourse. 1/5 of the world's population is starving, humanity is faced with an energy crisis of the same type as at the end of the 18th century with the depletion of oil reserves, business activity is heating up to ecological predation, society is faced with threats of pandemics associated with an increase in the circulation of goods and people and decreasing biodiversity, society has entered a situation of the "new normal" (WUCA).

The goal is to conceptualize the theoretical and practical aspects of the gender role, race, and age in the values of corporate social business responsibility.

Objectives of the research:

- to reveal the grounds for discrimination based on gender, race and age, which are defined and prohibited in many international documents;
- to investigate the conceptual and categorical apparatus – gender, gender approach, sex and provide them with characteristics and interpretation;
- analyze the phenomenon of sexual harassment at the workplace;
- to find out the discrimination phenomenon against women in terms of wages;
- to form the concept of corporate social responsibility (CSR) and diversity management.

Research methodology. A gender approach to defining the gender role, race, and age in corporate social responsibility business values provides a crosscultural definition of the position of women and men from economic, social, cultural, and political perspectives. The methodology of the gender approach involves a participatory approach aimed at creating the best conditions for the real women participation, is holistic and covers all development areas. The gender approach is actually based on the production of information disaggregated by sex, it concludes that not taking into account the activities, characteristics or proposals of women is indeed structural discrimination. A gender approach enriches knowledge and allows for a more objective understanding of reality, for which it is necessary to obtain data and assess the contribution of women and men. The gender approach aims to make inequality visible and contradictory phenomenon, which must be taken into account in development policies, programs and projects.

The gender approach as a set of practical tools contributes to development and allows to identify stereotypes related to femininity and masculinity, to identify problems that condition relations between the sexes (heterosexuality, patriarchy, dominance, productivity) that reproduce gender inequality. This makes it possible to highlight the inequality between women and men, to show their equal opportunity to influence the ability and opportunities to participate in the development of production, business, and power. The gender approach as part of a cross-cultural approach involves the full women and men participation in determining the challenges, limitations and opportunities that women and men face in a certain information space, as well as taking into account the interests and needs characteristic of both sexes.

The gender approach emphasizes the connections that exist between gender inequality and other inequality forms — economic, social, cultural, ethnic, religious and political both within society and especially in the regions of the North and the South. The gender approach to the analysis of the given topic is a part of the global cross-cultural analysis of social transformation, which is based on a comparative analysis of the dimension of unequal relations between women and men. As a result of the analysis, the gender approach includes the equality of rights and their application in practice regarding the possibilities of access and control over resources, gender equality in the sphere of decision-making

and participation in political life, socio-economic recognition of roles, the contribution of both sexes in the private and public spheres.

The gender approach is aimed at fair and equal solutions to problems that contribute to human-centered development, egalitarian relations between women and men, and sustainable and inclusive development. Achieving these goals requires eradicating gender biases and stereotypes that constitute many obstacles on the way to equality, redefining the roles that are "traditionally" attributed to women and men in society. The gender approach is applied to development activities, allows to ensure equal participation and distribution of resources between women and men, helps to reduce inconsistencies (Voronkova, V. H., et al., 2022a).

The implementation of the gender approach is a condition for the effectiveness and viability of actions in the field of development, the purpose of which goes far beyond simple economic utilitarianism. The gender approach allows access to empowerment, means capacity building, autonomy, empowerment of the individual.

The methodology for analyzing the gender role, race and age in the values of corporate social business responsibility is based on the following methods and approaches: systemic (bringing everything into a system), structural-functional (function analysis), anthropological (analysis of the human gender dimension), substantive (analysis of substantial expression policies), existential (analysis of human existence), phenomenological (phenomena analysis), hermeneutic (work analysis), Agile methodology (flexibility, adaptability), which made it possible to bring everything into a conceptual system of knowledge, principles, methods, laws that contributed to the increase the gender role, race and age in the values of corporate social business responsibility. As a methodology, the gender approach conducts a cross-cultural analysis of women and men situation, contributes to a better inequality consideration in all development sectors. The gender approach is a process of empowerment at the individual and collective levels, aimed at empowering women, which means the ability of an individual to make choices and make decisions for his life and society. The more capital is eroded, the more the company is under pressure from investors and the more likely it is that there will be women in its management bodies.

Research hypothesis. The more the corporate social responsibility values of a business development, the stronger the company is exposed to pressure from

investors and the more likely it is that there will be women in its management bodies. A strong presence of institutional investors is positively associated with the women participation in corporate governance bodies. This positive relationship between diversity and institutional investors should be reinforced by the activity of foreign institutional investors.

The object of research is the gender phenomena, race and age in the values of corporate social business responsibility.

The subject of the research is gender influence, race and age on the values of corporate social business responsibility.

Presentation of the main research material

1. Grounds for discrimination based on gender, race and age, defined and prohibited in many international documents.

globalization, Market informatization and society digitalization means that companies hire employees with different characteristics in terms of gender, race, ethnic origin, religion, national origin, age, disability, HIV/AIDS status, etc. Changing workforce demographics are forcing companies to rethink traditional workforce principles and policies. The practice of non-discrimination is increasingly recognized as an important management tool for improving efficiency and productivity, in the context of which fair treatment of employees is a human right and therefore the protection of women's, gender and gender rights is expected of all managers. Companies are encouraged to recognize and value the diverse backgrounds of employees in their programs and policies, attract and retain the most qualified employees, and establish equal opportunities at the center of human resource management (Voronkova, V. H., et al., 2022c).

However, in modern organizations there are many violations of human rights, especially women, there is a discrimination practice in an employment field, which leads to the fact that women or people with different skin color fall into a less favorable position on the labor market due to such characteristics as gender, religion, political beliefs, nationality, social origin or any other characteristics with job requirements. As evidenced by the analysis of literary works and legal documents, discriminatory practice can be direct or indirect. Direct discrimination, when there is a clear distinction, preference or exclusion on one or more grounds. A job posting that says "men only" is direct discrimination. Indirect discrimination refers to situations, activities, or practices that

appear to be neutral but actually lead to unequal treatment of people with certain characteristics. The latter discrimination type is more difficult to fight because of its hidden nature. Opportunity equality and treatment allows each person to fully develop knowledge, abilities and skills in accordance with their aspirations and preferences, to benefit from access to employment and fair working conditions. In order to be completely free from all discrimination forms in the field of work and professions, the simple discriminatory practice elimination is not enough. Opportunity equality and treatment at work must also be encouraged at all stages of the employment relationship, be it recruitment, retention, promotion, termination of employment, remuneration or even access to professional training and skills development. Grounds for discrimination based on gender, sex, race and age, defined and prohibited in many international documents, can be the following:

- 1. Differences based on race and/or skin color, which are related to economic and social factors and do not have an objective basis, constitute discrimination against an ethnic group or indigenous or tribal population.
- 2. Gender discrimination, which leads to differences based on biological characteristics and functions characteristic of men and women, as well as social differences between men and women.
- 3. Physical differences that relate to any job specification that is not necessary to perform the prescribed functions, such as minimum weight or height requirements that do not affect the performance of the job.
- 4. Social differences related to marital status and motherhood, so women are more likely to suffer from discrimination based on gender, especially in the case of indirect discrimination.
- 5. Discrimination on the basis of religion, which involves differences based on the expression of religious beliefs or membership of a religious group. Although discrimination on the basis of religious beliefs is not permitted, there may be legal requirements in the workplace that limit employees' freedom to practice a particular religion. Religion may prohibit work on a day of the week that is different from a day of rest established by law or custom; may require the wearing of certain types of clothing that may be incompatible with safety equipment. In specific cases, the employee's right to practice his or her faith or to act in accordance with his or her religious beliefs in the workplace must

- necessarily correspond to the specific requirements of the position or the mandatory requirements of the activity (O'Connor, & McDermott, 2018).
- 6. Discrimination based on political beliefs, which refers to belonging to a political party, sociopolitical behavior, moral attitudes or civic activity. Workers should be protected from employment discrimination because they participate in activities through which they express their political views.
- 7. Nationality, which refers to distinctions made according to a person's place of birth, ancestry, or foreign origin, applies to national or linguistic minorities, naturalized citizens, or foreign immigrants.
- 8. Social origin, which includes socioprofessional category or even caste. Employers may take social background into account to deny certain groups access to different job categories or restrict them to certain activities. Discrimination based on social origin makes it difficult to move from one class or social category to another, in some regions of the world, certain "castes" are considered inferior, assigned only menial tasks.
- 9. Age, which is a prohibited ground of discrimination, as older workers often face difficulties in employment and professional activities due to prejudices about their ability and inclination to study; propensity to be digitally literate, so there is pressure on the market to hire older workers.
- 10. Young workers under the age of 25, who may face some discrimination forms and prejudice against young workers, which may take many forms, such as over-representation in casual work, where benefits, as well as training opportunities and prospects of punishment annual growth rates are lower.
- 11.HIV/AIDS status: People infected with HIV or with AIDS who suffer from discrimination in the workplace and in society are discriminated against or stigmatized because of their HIV status (real or perceived). HIV/AIDS testing should not be required of job seekers or employed persons, and HIV infection is not grounds for dismissal, should be able to continue working as long as they are fit for work.
- 12.Disability, as around 800 million people of working age suffer from a disability worldwide. Although many manage to find work and fully integrate into society, this group of people with disabilities often faces extreme poverty and unemployment. In this context, non-discrimination includes taking the necessary measures to meet the special needs that employees with disabilities may have in the workplace.

- 13. Sexual orientation, as in the workplace both men and women may face discrimination if they are considered gay, bisexual or transgender, may be subjected to verbal, psychological and physical violence from other employees.
- 14. The current working time evolution in industrialized countries as well as in developing countries makes it increasingly difficult for workers with family responsibilities to combine professional and family responsibilities. "Family responsibilities" refer to the care about children and other dependents. Workers with family responsibilities often face discrimination in hiring, assignment, access to training and promotion. Companies should strive not to discriminate against workers with family responsibilities and avoid imposing long working hours on them, making it difficult for them to care for dependents who work on public holidays.

15. Trade union membership or trade union activity: All workers have the right to form organizations of their own choice, and the right to join such organizations and participate as members or leaders in trade union activities, and workers who exercise this right on legal grounds shall not be discriminated against.

More generally, the term discrimination includes any distinction, exclusion or preference which has the nullifying effect or impairing opportunity equality or treatment in employment or occupation matters, and employees are to be selected on the basis of their ability to perform a job. Discrimination can occur before hiring, during employment, and after termination. In the company, this can happen most often in the following areas: personnel selection; compensation; the right to benefits; working time and rest period; paid leave; maternity protection; job security; job evaluation and promotion; access to education; employment prospects; safety and health at work; termination of labor relations.

The positive relationship between equality at work and good business results is widely recognized. The specific impact of non-discriminatory employment practices on productivity and performance is supported by the following propositions:

- 1) the practice of equal opportunities increases productivity and has a greater positive impact on productivity in companies where non-discriminated groups constitute a larger share of the workforce;
- 2) an active policy of equal opportunities has a greater positive effect, since work is distributed more efficiently where the quality of human capital

and motivation increases, which improves the effectiveness of the organization.

Members of non-discriminated groups are more motivated because:

- 1) better career prospects;
- 2) greater justice sense;
- 3) more opportunities for creativity;
- 4) lower staff turnover;
- 5) a less stressful work environment that improves the health, morale and dignity sense of employees. When equal opportunity at work is combined with employee participation, it all shows signs of greater impact on productivity and corporate social responsibility in business.

CSR policy is based on reference to the means introduced by states to overcome these crises. In globalization era, companies hire and work together with people from different backgrounds, often from different countries, with an equal opportunity culture that is easier to manage. Rutherford's model allows us to identify and detail many organizational and corporate social responsibility characteristics that support or hinder the gender role, race, and age in business corporate social responsibility values. It helps managers set goals for action to better fulfill their roles and responsibilities in terms of fairness. The study of organizational cultural dimensions, proposed by Rutherford, to analyze the career manager paths and understand the obstacles to women's careers, proved to be instructive, and helped to reveal the gender role in the values of corporate social business responsibility.

2. Gender concepts, gender approach, sex and their interpretation.

Gender, the gender approach translated from English means social relations of sexes, statuse analysis, social roles, relations between men and women in a given society, is used in public policy. "An Anglo-Saxon term used in the context of feminist studies 'gender studies', the term 'sex' refers to biology and the term 'gender' to 'social sex.' The term emphasizes the social, political, and cultural aspects of gender identity. Sex refers to the biological differences between men and women, gender on the other hand is a term that refers to culture, refers to the social classification into 'male' and 'female'. We must recognize the immutability of sex as much as the changeability of 'gender'. Gender is a constitutive element of social relations based on perceived difference between the sexes, and gender is a primary way of denoting 'power relations'." What seems to us to be central to the gender concept is naturalism rejection and the introduction of the social constructive idea. Gender at least potentially has the means to shift the focus from gender roles to the very construction of these genders. This construction has a double dimension: material, which is embodied in behavior, statuses, differentiated according to gender and unequal distribution in social spaces, particularly in work in professions: symbolic, which refers to the meanings and values socially attached to men and women (Voronkova, V. H., et al., 2022b).

Gender analysis aims to promote equality between women and men, taking into account the differences and socially constructed hierarchies that generate inequality, an integrated approach to equality between women and men. The gender approach is based on the observation that inequality between women and men is created by society, resulting from the distribution of male and female roles based on biological differences. The gender approach calls into question the processes of classifying people according to their gender and the discrimination that arises as a result of prejudiced attitudes towards them. The ultimate goal of the gender approach is equal rights between women and men, a fair distribution of resources and responsibilities between women and men.

After all, it is one of the factors that creates equitable and sustainable development assistance, actualizing power relations between women and men based on the distribution of socially constructed gender roles. This distribution of roles, responsibilities, activities and resources between women and men is a source of inequality and limits women's freedom to enjoy human rights. Even if there is a legal framework that establishes the equality of women and men, in reality women do not enjoy real rights and continue to suffer from discrimination related to customs and traditions, equality in access and control over resources, or in control of the family budget, in their freedom speech and movement, freedom of choice. As a goal, the gender approach contributes to the establishment of equal rights, the fair distribution of resources and responsibilities between women and men, equal formal and real rights for women and men, improving access to the space of expression of views and power, to human capital (health care, education), to factors of production and business. A gender approach includes the prevention and suppression of genderbased violence, the equitable distribution of resources and responsibilities, and more comprehensive and sustainable human development for all.

Gender expresses the social relations of the sexes, the social construction of characteristics, values and norms associated with the feminine and masculine through culture, education, and institutions. These social relations between women and men are constantly changing and evolving. depending on time and context, all regions of the world are marked by hierarchy and inequality to the detriment of women. Particularly, men dominate in terms of political and economic power and decision-making, while the free domestic and domestic labor of women, which is the basis for the organization of society and productive human work, remains invisible and is not counted in national wealth. Gender relations as a social construct are codified, hierarchical, asymmetric, but also variable in space and time, as well as in the sociocultural environment. Social constructs, gender relations can be deconstructed and evolve towards greater equality (Altrade Dagogo, 2021).

Society provides from birth blue bracelets for boys and pink bracelets for girls in maternity hospitals – to differentiated education by gender. Many studies show that consciously and unconsciously, girls are not treated the same way as boys, even before birth. In Inuit society, each birth marks ancestor reincarnation, it is one or the other who will educate the child as a girl or a boy, rather than the biological sex of the newborn or newborn, until marriage, when she or he reverts to his or her birth sex.

Gender studies take into account the social differences between the sexes. However, this term is sometimes used instead of "woman" or "feminist" in many international organizations, where we now talk about gender and motherhood, gender and perinatality, gender-based policies to avoid discrimination against women, equality policies. Some people, especially in France, oppose the use of gender to denote a social category, arguing that gender enriches verbal connotations. Gender mainstreaming is necessary in all areas, including legislation. Thus, in Luxembourg, new laws (particularly the law amending the pension insurance scheme, which entered into force on 1 January 1999, or the law of 8 September 1999 regulating relations between the state and bodies of a social, family or therapeutic nature) domains) took gender into account with the very beginning Gender refers to male and female, i. e. the qualities or characteristics that society attributes to each sex.

Perceptions of gender are deeply rooted, vary widely within and between cultures, and change over time. But in all cultures, gender determines the power and resources available to women and men. Appropriate roles for men and women are the behaviors, activities, and responsibilities that

a given society deems acceptable for a man, woman, boy, or girl. Gender is a social variable that allows to differentiate, organize and structure the relations of social/social actors. It refers to the social relations (unequal or not) that exist between the two social categories, which are men and women, and in all areas (education, health, access to resources, participation in decision-making bodies, etc.), at all levels (individual, family, community, national and international). Gender is a sociocultural fact, a product of history that can change from one environment to another and/or change from one era to another. The observation suggests that women are excluded from the development process as beneficiaries and their power relations with men are unequal.' speaks of opportunities equality and rights, as well as fairness in the influence of development results, which women and men should enjoy equally. The term "gender" has now gone beyond the basic grammatical meaning of classifying nouns as masculine, feminine, or neuter.

These concepts refer to social differences between women and men that are internalized, can change over time, and are widely variable both within and across different cultural, political, and socioeconomic contexts. This concept helps to define the socially defined gender roles, attitudes and values that communities or societies consider appropriate for a certain sex or gender. At first we talked about "gender social relations", then we used the shortened term "gender". The analysis of social relations by gender makes it possible to highlight and explain the general imbalance that can be observed in the relationship between women and men, the importance of gender roles in the distribution of power, decisionmaking, division of labor both in the household and in society in general.

Gender relations direct our attention to all the elements acquired through the process of socialization: our definition of ourselves and our group, our ideas about roles, values and appropriate behavior, and above all, expected and acceptable interactions between men and women. A gender approach refers to a method of analysis, the use of which alone is not sufficient to achieve equality between women and men.

Unlike the word "sex", which derives from biological identity, the word "gender" refers to the definition of roles that society assigns to women and men in both their private and public lives. These roles are fully editable. Society defines a set of ideas, values and social expectations that determine the behaviour,

rights, means and resources and powers of each of the two sexes. Gender analysis makes it possible to show the sociocultural contexts in which male and female roles and sexual identity are constructed. By thus emphasizing the constructed and unnatural nature of these factors, gender analysis explains their influence in terms of creating discriminatory behaviours, perceptions and laws.

Men and women do not occupy the same positions in the organization, they do not have the same opportunities to influence these interactions, processes, decisions, beliefs, values and symbols. Various corporate processes generate complex systems of gender, class, and racial inequality, thus producing and reproducing organizational cultures resistant to egalitarian change. Therefore, we focused specifically on critical aspects of organizational culture in the context of gender equality and analyzed Rutherford's model (O'Neill Kate, 2020).

3. Sexual harassment in the workplace.

Gender discrimination also includes sexual harassment. Sexual harassment at work involves malicious acts that:

- 1) are perceived as a normal condition of employment or a condition necessary for obtaining a job;
- 2) have an influence on decisions regarding positions, opportunities for promotion, etc.;
 - 3) affect work performance;
- 4) sexual harassment is any insults or comments, jokes, insinuations or inappropriate comments about clothing, appearance, age, marital status, etc.; someone:
- 5) a condescending or paternalistic attitude that has sexual connotations and demeans the dignity of a person;
- 6) any unwanted invitations or requests, hidden or explicit, accompanied by threats;
- 7) any malicious look or other gesture with sexual connotations;
- 8) any inappropriate physical contact such as touching, caressing, pinching or sexual assault (O'Riley Tim, 2018).

Harassment is a particularly pernicious form of discriminatory practices against women, especially in the labor market, as a reflection of "prejudices" derived from ancient practices and accepted customs that are still materialized today in habits of thought and action. Such prejudices lead to a certain number of stabilized discriminatory practices (maintenance of the wage gap, etc.), which can be understood as an institution.

Concepts about the configuration of relations between a man and a woman, and in the economic sphere – about the traditional division of labor, which tends to limit women to non-market or "caring" activities (education, care, public services in general) are less profitable based on biological differentiation. Gendered structuring refers to social arrangements inherited from a time when the material conditions of existence required the distribution of tasks based on physical abilities (hunting or fighting). Veblen (1899) offered an interesting explanation of the status of women. According to him, the division of labor was established in generally accepted statutes, prestigious functions were given to hunters and warriors (strong men), and "industrial" functions to women, "weak and infirm". This humiliation of the status of the weakest led to a taboo on women, starting with the difference between men and women, the hierarchy of their statuses and roles inscribed in custom. Veblen suggests that this devaluation persists even when women take their place among men or represent the community in relationships that require dignity and ritual skills.

4. Discrimination of women in wages.

We hear a lot about the pay gap between men and women. What does equal pay for equal work mean? What steps can we take to counter this imbalance? The principle of non-discrimination in the field of work and professions covers the principle of equal remuneration for men and women workers for work of equal value. The principle of equal pay for work of equal value means that the amounts and types of pay should not be determined by the gender of the employee, but based on an objective assessment of the work performed. Equal pay is a fundamental right of employees.

However, the gender pay gap persists, with women's hourly wages worldwide averaging 75 percent of men's earnings. There are several reasons for this difference in pay between men and women. Women are underrepresented in high-paying sectors and in large companies, where salaries are usually higher. They are underrepresented in the best-paid positions in companies; jobs held mostly by women are often classified at the bottom of the ladder and therefore pay less. Women are also underrepresented at the trade union level in companies. Women are highly concentrated in "flexible" work, such as parttime, piecework or temporary work, which are very low paid; and they work less overtime than men. Discrimination in job promotion is also an important factor. The principle of equality applies to all elements

of remuneration, namely basic or ordinary wages and other basic remuneration and benefits paid directly or indirectly, in cash or in kind.

To comply with this principle, it is necessary to apply certain practical measures, namely: Job classification systems and salary scales should be based on objective criteria and not take into account the gender of the relevant employees. Any reference to a specific gender should be excluded from all remuneration criteria and collective agreements, compensation and bonus systems, salary scales, benefit plans, health insurance and other social benefits. Any pay system or scale that groups members of a particular sex into a particular job classification and wage level must be redesigned and adjusted so that other workers do not perform work of unequal value at another job classification and wage level. If a case of unequal pay is detected, corrective measures should be taken (Steven Pinker, 2019).

5. Corporate social responsibility (CSR) and diversity management.

Corporate social responsibility (CSR) and diversity management in order to show, albeit briefly, how the issue of equality and the fight against discrimination respond to and relate to the issues of social responsibility and diversity management. The role of ethnicity and 'race' statistics in antidiscrimination policy, which measure gaps between ethnic groups in terms of unemployment, income or education, employment equity or equal access. The company must identify its diagnostic, monitoring and performance indicators that can be used as a "potential risk factor". These metrics are often an important part of the economic case for diversity management, anti-discrimination and corporate social responsibility (CSR) policies. These behaviors can be used to develop diagnostic questionnaires for public or private sector companies to measure statistically significant differences between whites and racial minorities in perceptions of racism,

Thanks to the social enterprise Micro-DON, more and more companies are offering their employees the opportunity to donate a few cents from their salary to Le Rire Médecin. Salary donations have been a real craze among companies for the past few years. The principle is simple: through the mediation of the social enterprise MicroDON, the employer offers its employees to support the association by donating a few cents or a few euros to their salary every month. The employer can also contribute to fundraising by making a donation (systematically double employee donations, offer a few extra euros per donation, etc.)!

Companies, offer your employees the opportunity to simply support Le Rire Médecin by implementing salary rounding.

The overall objective of the National Gender Policy is to promote the joint and equitable development of men and women by providing them with equal and fair access and control over resources and decision-making areas, while respecting their fundamental rights.

Gender goes beyond a simple developmental model approach: it is a phenomenon that goes to the heart of our existence and our daily experiences. This is why gender wants to be a practice to follow in life. Gender is a matter of individual and collective support and commitment. The social mobilization of all actors and, as a result, the mobilization of resources are vital in the process of institutionalizing gender.

Concepts relating to social differences between women and men can change over time and vary greatly both within and across cultures. The concept means, on the one hand, that each person is free to develop his own abilities and make choices regardless of the limitations imposed by the roles assigned to men and women, and on the other hand, that the different ways of behavior, aspirations and needs of women and men are considered, valued and are encouraged on the same basis of equality.

The reality of taking gender into account in the professional situation, as well as the relative youth of the action plans, calls into question both the causal relationships and the prospects for the evolution of these approaches. From a gender perspective, the leadership of female leaders appears to be the primary vehicle for action and emulation. Registration under a CSR policy is a legitimizing and facilitating factor as it offers an instrumental international framework that is perceived as more favorable than local legal provisions. Strong involvement of HR departments (a feminized function in large organizations) facilitates deployment and serves as a source of indirect organizational innovation (Porter Michael, 2019).

These observations lead us to identify the prerequisites for the emergence of new key processes by segmenting the "historical" stakeholder, the staff, into several distinct subgroups that justify a specific strategy and management. This phenomenon can be qualified as the fact that it is in the process of integration of all actors. The question of a generalized model of gender consideration in CSR still remains open, the most effective phenomena observed in this area: networks, new leadership, currently do not find an echo in sovereign or voluntary mechanisms.

The analyzed parameters of the gender role in the values of corporate social business responsibility show that they are very structural for understanding the path of women managers, and include:

- 1) history of the organization;
- 2) awareness that gender has or does not have an impact;
 - 3) management style;
 - 4) communication and language used;
- 5) the importance of work in a woman's life and the subordination of private life;
 - 6) informal exchanges;
 - 7) duration of the working day;
 - 9) sexuality.

The analysis also showed marked differences from one organization to another. in shapes and sizes The size of the public and private sectors and the prioritization of work are particularly important in keeping women out of leadership positions. This creates a double pressure on women related to professional progress and maintaining a family and social life. The functioning of organizations and gender relations that have not adapted to the expectations and realities of women differ from the traditional male workforce (Cherep, A. V., et al., 2022a).

The analysis showed that some organizations find:

- 1) commitment and desire of top managers to change the representation of women in the organization and their sequence;
- 2) social acceptability of measures taken to accelerate the advancement of women in the organization;
- 3) integration of the issue of equity capital with other strategic issues of the organization.

When it comes to gender diversity, organizations have different cultures despite operating in different sectors (public, parastatal and private), cultivating the same reality at the top: a high concentration of men, a demanding environment in which women are marginalized. Their combined influence in the system creates a situation of exclusion or inclusion for women who have more career influence than others, depending on the organization.

The model is used to study cultural aspects that influence the integration or exclusion of people from other minority groups, race, age, gender, leadership positions. The principles proposed by Rutherford that should be supplemented to enhance the value of the model as a grid for analyzing the corporate culture of an organization. This approach is also intended to be adapted to racial and cultural minorities.

The analysis shows that enterprises should promote and respect internationally recognized human rights:

- 1) must not be involved in human rights violations;
- 2) respect freedom of association and recognize the right to collective agreements;
- 3) to work on the elimination of all forms of forced and compulsory labor;
 - 4) abolition of child labor;
- 5) elimination of discrimination regarding employment and profession performance;
- 6) principle caution application, responsibility and care for the environment.

The Nature and Institutional Change Dynamics: The Role of CSR Practices in the Professional Equality Evolution.

Professional equality, and the CSR practices that should promote it, in our view, relate to a broader question about institutional change and how institutions develop. The point here is therefore to offer elements for understanding the transition from one "institutional logic" to another, a transition that is explained, as we shall see, by the game of modeling and remaking rules, both private and external. enterprises and organizations, as state (Cherep, A. V., et al., 2022b).

For Veblen, this general dynamic of collective habits of thought is based on a distinction between two types of institutions: those related to material life and economic practices, and those that he describes as "ceremonial," that is, consisting of customs and habits that have the perpetuating function positions and social status. The first have a pragmatic character and develop under the influence of the "state of industrial arts", social technologies and efficiency principle. The second, described as "ceremonial" institutions, develop more slowly because they are "centers of interest" and aim to perpetuate them. Furthermore, even if they also come from a certain "state of the industrial arts" of the past, they do not correspond to the changes that have taken place in material and economic life, particularly because of their inertia. Therefore, institutions are like systems of values and justifications that link sanctions with respect for their principles.

Therefore, individual actions, guided by these principles, strengthen existing institutions and ensure their sustainability. Institutions have the property of both stabilizing and reproducing the social system, as well as changing it gradually under the influence of individual activities (favorable or resistant to change, depending on the type of government). This

institutional dynamic, which leads to the transition from one institutional logic to another, is a complex phenomenon that includes "evolutionary" processes such as diffusion, inertia and "path dependence", as well as processes of a "political" type, as well as inter-institutional conflicts.

Today's life is characterized by the growing organizations participation in public life (companies, professional organizations and commerce), which produce rules of various kinds: from simple procedures in tasks and production procedures to rules for decision-making and distribution of "benefits from collective actions". When applied to occupational equality issue, CSR practices, especially if they are innovative, can contribute to greater equality between men and women, especially if people perceive them as coherent and effective and actively participate in their dissemination and adoption.

Commons emphasizes the customs power, which sometimes prevail over law: they are often better known, more incorporated, to be adapted to different situations. "Customs simply change with changing economic conditions, and today they may be so binding that even a dictator could not prohibit them," but even these customs, when they lead to a conflict of interest, must be regulated and therefore legislated.

Thus, institutional changing dynamics – both formal institutions and customs and social habits – are part of a process in which the practice of organizations and state regulation continuously interact, and this process is not without disagreements.

While CSR practices can contribute to greater professional equality, such initiatives cannot by themselves become a combating discriminatory practice means in the labor market, especially against women. State power, thanks to the collective action of women themselves, as well as professional organizations, must play a decisive role in this process, on the one hand, to manage business practices, and then subordinate the profitability limitation to the consideration of public goals, leaving them free to determine private rules (Cherep, A. V., et al., 2022c).

The legislative and regulatory framework does play a decisive role in the institutionalization of CSR initiatives, especially in terms of professional equality, initiating governance practices that go beyond existing legal provisions. The initiating role of the law is very clear. In other words, if CSR approaches can promote professional equality between men and women, a normative framework structured and supported by public, national and/or supranational institutions is essential.

Research conclusions and prospects for further research in this direction. Development of company policies aimed at eliminating discrimination and promoting equality. When senior leaders take responsibility for equal treatment in employment and show that they value diversity, they send a powerful signal to other managers, supervisors and employees.

Develop a company policy that establishes clear non-discrimination and equal opportunity procedures; and communicate it internally and externally.

Provide training at all company levels, including those responsibility for recruitment and selection, managers and line managers, to inform them of the issue and encourage them to take action against discrimination.

Support information campaigns to combat stereotypes and set measurable goals and specific time frames to achieve the goals.

Change the organization of work and the task distribution, if necessary, to avoid any negative impact on the treatment of certain employee groups and promotion. This includes enabling employees to balance their professional life with family responsibilities.

Guarantee equal opportunities in professional training by creating a program and schedule that allows for maximum involvement of employees.

Investigate complaints, handle appeals, and provide remedies to employees in the event of discrimination.

Encourage community efforts to create an environment conducive to equal opportunity (such as adult education programs and funding for health and child care services).

Research has shown that certain roles or stereotypes reproduce undesirable and harmful practices and contribute to the violence representation against women as acceptable.

To go beyond these roles assigned to women and men, Article 12 (1) defines the prejudice eradication, customs, traditions and other practices based on the idea of the women inferiority or on a stereotypical gender role as a general obligation to prevent violence against women.

In other sections, the convention calls for an understanding of violence against women and violence in the family, with due regard for differences between women and men, in order to direct all protection and support measures in this direction.

This means that these forms of violence must be considered in the light of the prevailing inequality between women and men, existing stereotypes, gender roles and discrimination against women, in order to properly perceive the complexity of this phenomenon. According to this definition, the term "gender" is not intended to replace the terms "women" and "men" used in the convention (Cherep, A., et al., 2022d).

It is very important to emphasize that gender is a concept. It is a subject of the research, mostly in the humanities and social sciences, where researchers agree that biological sex is not enough to make a woman or a man. However, this concept is now supported by research in the field of neurobiology, which demonstrates the extraordinary plasticity of the brain. Today we realize that it works every day, all the time, in our daily lives. Our brains continue to change throughout our lives based on our learning and our life experiences.) Thanks to the plasticity of his brain, Homo sapiens can bypass genetic and hormonal determinism. A person is not a machine programmed by genes and hormones. He has free will, which allows him freedom of choice in his actions and behavior.

The gender concept was developed to examine how societies think, organize, and prioritize gender differentiation and normalize sexual behavior. It constructs women categories, men, gender, sexuality, and the notions of female, male, femininity, and masculinity as social constructs rather than immaterial natural data.

The study of different gender configurations require the participation of all disciplines, including the life sciences, which for a long time relied on the concept of nature, are also being questioned. Different analytical grids highlight power issues related to sex, gender identity and sexuality in relation to other inequality and discrimination forms. Gender research feeds theoretical thinking as well as public policy from the gender equality perspective. Since the 1990s, the gender concept has been adopted by the international scientific community as well as major organizations such as the United Nations, the European Union and most NGOs.

At the first level, the term "gender" is more or less equivalent to several concepts that have long been used in the French language, such as "social sex", "social relations of the sexes", "separation of the sexes" or even "differences of the sexes" understood in the social – the anthropological sense of difference, which is not given naturally, but is constructed and transmitted by customs, usage, customs and rules of society.» At the second level, gender more precisely defines the "male/female"

distinction and is social. In science, a distinction is made between the "identification" gender concept, which currently dominates academic discussions about gender in the West, and the "relational" gender concept, which is the gender result studies in anthropology and ethnology.

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РОЛЬ ҐЕНДЕРУ, РАСИ ТА ВІКУ В ЦІННОСТЯХ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ БІЗНЕСУ

Анотація

У статті досліджено роль гендеру, раси та віку в цінностях корпоративної соціальної відповідальності бізнесу, що має велике значення для формування гуманістичної візії в управлінні людськими ресурсами. Вони представляють практику сталого розвитку на рівні компаній у контексті прояву ініціатив у соціальній сфері, векторів боротьби з дискримінацією, корпоративної соціальної відповідальності бізнесу, рівності можливостей чоловіків і жінок, людей різної раси та віку. Об'єктом дослідження є феномени гендеру, раси та віку в цінностях корпоративної соціальної відповідальності бізнесу. Предметом дослідженння - вплив гендеру, раси та віку на цінності корпоративної соціальної відповідальності бізнесу. Мета - концептуалізація теоретичних і практичних аспектів ролі гендеру, раси та віку в цінностях корпоративної соціальної відповідальності бізнесу. В основі методології аналізу ролі гендеру, раси та віку в цінностях корпоративної соціальної відповідальності бізнесу наступні методи та підходи: системний (приведення всього у систему), структурно-функційний (аналіз функцій), антропологічний (аналіз людського виміру статі), субстанційний (аналіз субстанційного вираження політики), екзистецнійний (аналіз людської екзистенції), феноменологічний (аналіз феноменів), герменевтичний (аналіз творів), Agileметодології (гнучкості, адаптивності), що дало змогу привести все у концептуальну систему знань, принципів, методів у цінностях корпоративної соціальної відповідальності бізнесу. Результат дослідження. Розкрито підстави для дискримінації з гендеру, раси та віку, що визначені та заборонені у багатьох міжнародних документах. Проаналізовано поняттєво-категоріальний апарат – гендер, гендерний підхід, стать, раса, вік у контексті вимірів корпоративної соціальної відповідальності бізнесу та надано їм характеристику і тлумачення. Проаналізовано феномен сексуальних домагань на робочому місці і з'ясовано феномен дискримінації жінок в оплаті праці. Сформовано концепцію корпоративної соціальної відповідальності (КСВ) та управління різноманітністю. В науці розрізняють «ідентифікаційну» концепцію гендеру, яка наразі домінує в академічних дискусіях про гендер на Заході, та «реляційну» концепцію гендеру, яка є результатом гендерних досліджень в антропології та етнології.

Ключові слова: гендер, стать, раса, вік, корпоративна соціальна відповідальність бізнесу, дискримінація.

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