

Corporate Social Responsibility: A Comparative Analysis of Georgia and Norway

By Tamta KARTSIVADZE¹, Natela TSIKLASHVILI², Tamila TURMANIDZE³

ABSTRACT:

Corporate social responsibility is a new direction of business activity and one of the most relevant topics, which has already become a form of business and a rapidly growing modern tendency. The concept of CSR began to emerge in developed Western countries and is now more widely implemented than in developing countries. However, interest in the issue is growing in both developed and developing countries, which leads to the need to study CSR in depth.

This article presents a comparative analysis of corporate social responsibility using the examples of Georgia and Norway. Three parties participate in the field of CSR: government, business, and society. The role of non-governmental organizations is also essential because they are actively involved in implementing social projects in Western countries. The article describes the current situation regarding social responsibility in Norway and Georgia. Based on the research conducted, the attitude of Georgian customers towards social responsibility is studied, the stakeholders involved in the field of CSR are characterized and compared with each other, and the main distinguishing aspects are identified as a conclusion.

Keywords: Corporate Social Responsibility, Georgia, Norway, CSR Stakeholders.

1. Introduction

Along with the rise of public awareness, there has been a need for businesses to not only focus on making a profit but also to meet high international standards of responsible business. Corporate social responsibility is the responsibility of a business for the impact that the organization has directly or indirectly with its activities on the natural environment, economic systems, and people, that is, on its employees, customers, suppliers, partners, local communities, and society in general. CSR is an integral part of a company's core business activity, not an additional marketing or PR activity. It is a new way of doing business, which involves taking into account social and environmental issues both in business strategy and in all components of the company's activities at the level of implementation of policies, management systems, and programs.

The concept of corporate responsibility has been evolving and refining for decades. The introduction and development of CSR began in developed, industrialized Western countries, although today, it is not only the privilege of highly developed countries. Recently, CSR trends have been growing in Georgia as well.

¹Batumi Shota Rustaveli State University, Georgia. ORCID: 0000-0001-8579-5348

²Batumi Shota Rustaveli State University, Georgia. ORCID: 0000-0003-0638-7376

³Batumi Shota Rustaveli State University, Georgia. ORCID: 0000-0003-4710-2285

This article aims to study the current situation regarding corporate social responsibility in Norway and Georgia, compare them with each other, and identify the main distinguishing aspects.

The research objectives are:

- Analyzing initiatives implemented by the government to support and encourage CSR;
- Identifying areas of corporate social responsibility implementation and determining the role of CSR in the successful functioning of an organization;
- Defining the level of expectations and awareness of Georgian and Norwegian customers towards corporate social responsibility;
- Determining the degree and importance of the involvement of non-governmental organizations in the CSR process.

The research hypothesis is that CSR in Norway is more widely implemented, the government, companies, and non-governmental organizations are more involved, and public awareness is higher than in Georgia.

2. Methodology

The theoretical basis of the research is the works, articles, books, essays, reports, and Internet resources of Georgian and foreign authors, mainly Norwegian. The methodological basis is the results of the research conducted by the authors through a pre-designed questionnaire. The study was carried out in one of the regions of Georgia, namely Adjara. Both residents and non-resident visitors from other regions of Georgia were interviewed within the scope of the research (205 respondents). Based on the results of bibliographical and quantitative research, the stakeholders (government, business, society, and non-governmental organizations) involved in the CSR process in Georgia and Norway were characterized and compared, and the main distinguishing aspects were identified.

3. Research results and discussion

Nowadays, in developed and developing countries, companies operate in a social and political-cultural environment. The successful functioning of a business depends on the well-being of society, which is why it is necessary to take into account the interests of society and implement such measures by corporations that ensure this. The development and improvement of the social environment meet the long-term interests of businesses and corporations. Taking into account the principles of social responsibility increases the vitality and efficiency of the business environment. In the long term, social responsibility leads to the improvement of the brand's reputation and the increase of trust on the part of customers, which leads to the company's profitability (Takalandze, 2024).

Corporate social responsibility is a voluntary choice of business: to act ethically, to take into account the expectations of different groups of society, to have a positive impact on its working, social, and natural environment, and to contribute to solving social, economic, and ecological problems. This is a responsibility taken based on the company's goodwill and not an obligation imposed by legal mechanisms. Accordingly, the strength of this concept, in addition to its moral value, lies in the diverse and long-term benefits that

the implementation of social responsibility brings to all stakeholders (Khoferia & Chkheidze, 2018).

In today's sense, CSR includes such components as corporate governance and ethics, protection of human rights and fundamental labor rights in relations with employees, suppliers, and customers, reduction of negative impact on the environment, care for the needs of society, and fight against corruption. Therefore, the concept of social responsibility is comprehensive. Studies confirm that the implementation of social projects is not only the fulfillment of a moral obligation to society. It has a positive impact on the firm's business activities, as it helps to raise competitiveness, enhance image, and promote better relations with clients, workers, and suppliers (Tsiklashvili & Kartsivadze, 2024).

Corporate social responsibility originated in developed Western countries and is deeply rooted in their corporate culture. Companies in developing countries have only recently realized the importance of CSR in business practice. In developing countries, unlike in developed countries, CSR is now becoming an integral part of corporate development (Zhao, 2022). Several factors led to the widespread introduction of social responsibility in highly industrialized Western countries. One of the main foundations for the spread of CSR is a strong business sector, coupled with a high level of public and local community awareness (Tsiklashvili & Kartsivadze, 2024). In Western developed countries, corporate social responsibility is a more comprehensive concept than sponsorship, charity, or philanthropy. These are old-fashioned forms of CSR, and the main difference is that CSR is a process that considers sustainable development features (Mkheidze, 2022).

Countries in the modern world differ in terms of their level of socio-economic development. International organizations (UN, World Bank, International Monetary Fund, etc.) systematically study the level of development of countries however, the criteria for classifying states vary, and there is still no universally accepted typology of countries. Generally, Georgia is a developing country with an emerging economy. According to a study published by the World Bank in 2023, economic growth remained stable despite the shocks caused by capital accumulation in Georgia. Poverty reduction in the country has slowed down in recent years as income from wages has decreased. Quality jobs are difficult to create, and labor force participation in this process has reduced. Although Georgia has made significant strides in access to social services, the formation of human capital is undermined by quality constraints, especially in education (World Bank, 2023).

Corporate social responsibility in Georgia became relevant when the first meeting was held in 2005 between the business sector and non-governmental organizations. The first memorandum accompanied the meeting on cooperation in this field. Later, in 2007, the Georgian representation of the UN "Global Compact" program, „Global Compact – Georgia“ was established in order to promote corporate social responsibility and introduce the practice of international social reporting (Lekvinadze, 2014). Currently, corporate social responsibility in Georgia is not promoted and supported through a unified government-initiated strategy. However, there are state initiatives that serve the development of CSR in Georgia (CSR Hub, n.d.).

One such initiative is related to the resolution adopted by the UN General Assembly in September 2015 (2030 Agenda for Sustainable Development). Within the framework of this resolution, 17 goals and objectives were formed, which cover three dimensions - solving social, economic, and environmental problems. The Georgian

government began nationalizing the Sustainable Development Goals in 2015, and the 17 UN Sustainable Development Goals were defined as a national priority. The Georgian government administration has prepared a national document on Sustainable Development Goals, which reflects the global tasks that Georgia should be able to achieve by 2030 (Sustainable Development Goals Council Georgia).

The following initiative is related to the field of human rights protection. The National Human Rights Protection Strategy adopted by the Parliament of Georgia in 2014, within the framework of which the state government undertakes to promote the development of CSR by raising awareness, taking effective steps and measures, developing a unified policy on business and human rights protection and ensuring the consideration of human rights protection issues at an encouraging and mandatory level in the process of implementing public procurement (Human Rights Secretariat, 2014).

One of the most priority directions in economic development is the rational use of natural resources, maintaining ecological sustainability, and avoiding the risks of natural disasters. To achieve the mentioned goals, the government considers it important to encourage the "green economy", which is an essential tool for the sustainable development of the country (Ministry of Economy and Sustainable Development of Georgia, n.d.).

The following initiative is related to the Association Agreement between Georgia and the European Union, which was signed in June 2014. Several articles of the Association Agreement establish a commitment to encourage and facilitate responsible business in the following areas: trade, sustainable development, employment, social policy, and equal opportunities (Eur-Lex, 2014).

In Georgia, regulations and initiatives regarding corporate social responsibility are general and characterized by a lack of unified guidelines. Most of them are based on international standards. Fragmented policies may obstruct CSR integration due to gaps and disunity in government regulations. A decentralized approach may lead to uncertainty and an unpredictable environment in which to operate. However, a centralized approach could help businesses avoid confusion, create a clear and stable business environment, and adopt adequate CSR strategies.

Although the formation of civilized business in Georgia still requires a lot of time, the topic of corporate social responsibility is becoming increasingly relevant. Recently, much attention has been paid to raising social investments financed by companies. However, corporate social responsibility in Georgia is manifested as charity and is local (Kartsivadze, 2023). To increase the number of loyal customers, there are cases in Georgia when organizations develop projects for which there is no public demand. Also, the social activities of businesses are often not connected to the company's priorities and strategy. Therefore, we can conclude that CSR in Georgia is at the initial stage of its development (Takalandze, 2024).

In many developed countries, activities that fall under corporate social responsibility are determined by the needs of society. Businesses, governments, and non-governmental organizations participate in this process. NGOs have a crucial role, as they should provide a voice to corporations regarding these needs. By involving NGOs, businesses save time and financial resources, and beneficiaries benefit more because the NGO sector has information about their needs. In Georgia, businesses have little trust in the non-governmental sector, and this communication is weak. The level of awareness in

this direction is also low, and companies prefer to identify and determine for themselves in which direction they should develop their CSR activities. As a result, in Georgia, the level of involvement of non-governmental organizations in interacting with businesses regarding social responsibility is low (Kartsivadze, 2023). In addition, the Georgian government approved legislation, according to which NGOs and media organizations receiving more than 20% of their funding from abroad have to register as “organizations pursuing the interests of a foreign power”. The law has already received criticism from EU member states (World Bank, 2024).

Nowadays, several educational, media, and institutional efforts exist in Georgia to promote corporate social responsibility and raise awareness about it. The Georgian CSR Hub is a platform managed by the Georgian Center for Strategic Research and Development (CSR DG). The key elements of the platform are the CSR Forum and the CSR Blog. The mission of the Georgian “Corporate Social Responsibility Stakeholder Forum” is to conduct a dialogue among stakeholders on corporate social responsibility and sustainability issues in Georgia and to promote the formation of a supportive political and institutional environment for responsible business activities. The CSR Blog offers interested parties news, research, interviews, CSR initiatives, and expert opinions regarding corporate social responsibility.

Several competitions and awards in Georgia are held to raise awareness about corporate social responsibility. These events are: Georgian Responsible Business Competition Meliora, Corporate Responsibility Award: Business for Sustainable Development, CSR Forum-Business Reports to the Media and Journalists for Corporate Social Responsibility (Corporate Social Responsibility Information Hub, n.d.).

The Corporate Sustainability Academy has been operating in Georgia since 2020 and it was established with the support of the Swedish Government by the Global Compact Network Georgia. The Academy offers educational programs and training courses to interested parties. Each course is designed based on the principles of corporate sustainability and is fully consistent with the Ten Principles of the UN Global Compact and other internationally recognized guidelines (Global Compact Network Georgia, n.d.).

Despite these efforts, awareness about CSR among Georgian customers is low. This is confirmed by the results of the research, which was conducted to study customers' attitudes toward corporate social responsibility (Tsiklashvili & Kartsivadze, 2024). Based on the survey results, 51.2% of research participants have information about corporate social responsibility, 33.2% have heard of it but have no information about its importance, and 15.6% have no information about it (Figure 1).

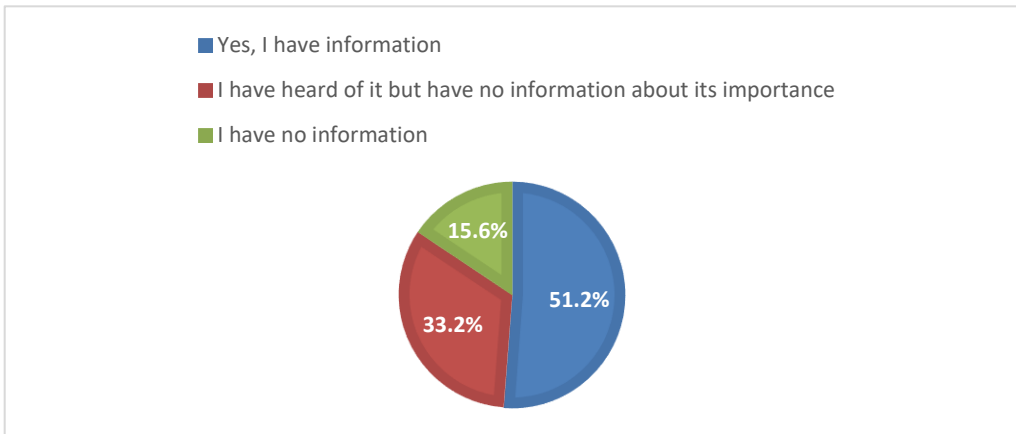


Figure 1: Level of awareness of corporate social responsibility among respondents

Source: Authors' research results

63.7% of research participants cannot name socially active firms in Georgia, while 36.3% can. Popular in this direction are banks such as the Bank of Georgia, TBC Bank, Qartu Bank, large gas stations - Wissol, Gulf, pharmacy chains, and others (Figure 2).

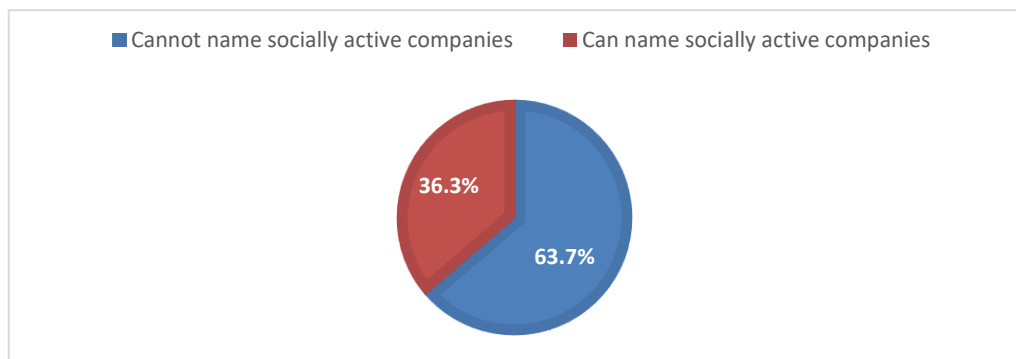


Figure 2: Level of awareness of socially active companies among respondents

Source: Authors' research results

As for projects, 69.2% of respondents cannot name the projects implemented by socially active companies in Georgia, and only 30.8% name environmental, cultural, and social activities. However, respondents also note that such projects in Georgia are one-time events (Figure 3).

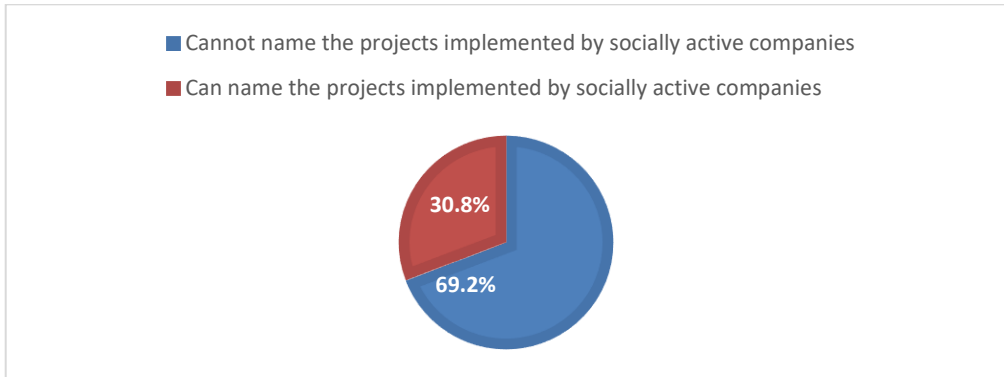


Figure 3: The level of awareness among respondents of projects implemented by socially active companies

Source: Authors' research results

As the survey results show, respondents' awareness of corporate social responsibility is low; however, when asked how important it is to raise awareness of CSR in Georgia, 67.6% of respondents rated it with the highest score on a 10-point scale (Figure 4).

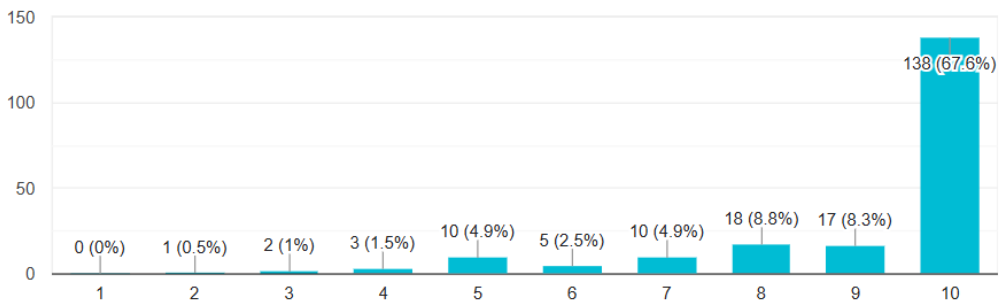


Figure 4: Respondents' attitude toward raising awareness of CSR in Georgia

Source: Authors' research results (Tsiklashvili & Kartsivadze, 2024)

As is known, in developed countries, close cooperation between businesses, governments, and NGOs regarding CSR is crucial. Within the survey, when asked how important cooperation between business, government and NGOs regarding corporate social responsibility is, most respondents (60%) rated it with the highest score on a 10-point scale (Figure 5).

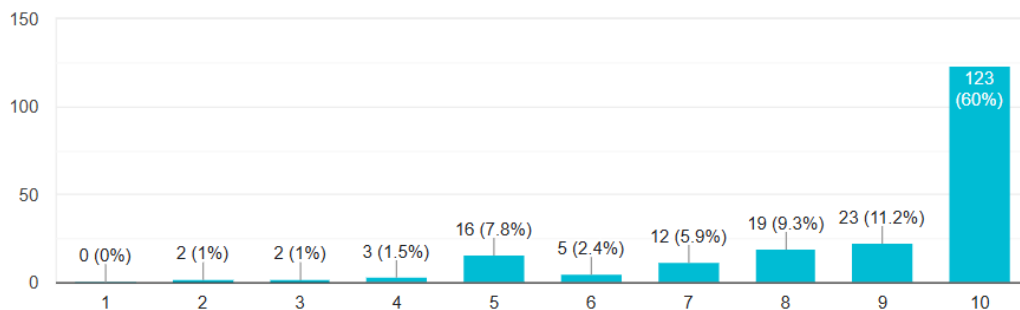


Figure 5: Respondents' attitude towards the importance of cooperation between business, government, and NGOs about CSR

Source: Authors' research results

It is interesting to know what the expectations are from the customers and, in their opinion, what type of projects companies should implement to raise competitiveness. Most research participants (31.5%) note that companies in Georgia have to implement social activities to decrease unemployment. 27.5% think that companies should help socially vulnerable families, and environmental activities are in third place (26.3%).

If we compare Georgia with Norway regarding corporate social responsibility, we will see many differences. Norway is a highly developed European country with high living standards and low unemployment rates. It is a global leader in sustainable development, which supports environmental protection and social responsibility. Norway has a long history of corporate social responsibility. The first forms of CSR occurred here more than 150 years ago (Ihlen & Hoivik, 2013). Nowadays, social responsibility in Norway is not just a voluntary practice. CSR is increasingly becoming an integral part of business operations. The Norwegian government is known for its progressive policies and strict regulations. It encourages companies to adopt CSR practices through various initiatives (Siedlecki, 2024).

In Norway, the environmental certification scheme Eco-Lighthouse was established in 1996, initially as a local project, but later expanded to a national level in 2000 and funded by the Norwegian Ministry of the Environment. It encourages businesses, regardless of size, to improve their environmental performance, reduce their carbon footprint, promote sustainable development, and not harm the environment through their activities. Eco-Lighthouse is the most well-known environmental certification scheme in Norway, and its adoption strengthens a company's reputation and demonstrates a commitment to social responsibility (Best Arctic, 2024).

The Norwegian government promotes the development of social responsibility throughout the country. A significant initiative was taken in 2009 when the government presented a "White Paper on CSR". The document outlines the government's approach to encouraging businesses in Norway to implement corporate social responsibility practices that promote sustainable development, respect human rights, and make a positive contribution to the well-being of society and the environment. Companies must address unacceptable working conditions, human rights violations, corruption, child labor, and more (Norwegian Ministry of Foreign Affairs, 2009).

Norwegian companies must uphold high labor rights standards, ensure equal opportunities for women and men in the workplace, and offer them fair wages and a safe working environment. The focus on social welfare is supported by strong trade unions, which are influential in Norwegian society. In addition, Norwegian companies actively participate in social welfare programs through philanthropic initiatives, supporting education, healthcare and community development. For example, many corporations partner with non-governmental organizations to improve community life in Norway and other countries (Welle-Strand & Vlaicu, 2013).

A significant step forward from the government is the Norwegian Transparency Act, which entered into force after 1 July 2022. The act aims to protect human rights and offer decent working conditions to everyone, regardless of gender or nationality. The law obliges businesses to make information from companies available to everyone on how they address human rights-related labor issues. Businesses must also publish an annual report detailing their activities on this topic. Companies must assess and anticipate potential negative impacts on human rights and working conditions by the company. A similar act also entered into force in Germany in January 2023. The EU openly supports the issue of addressing challenges in the field of human rights protection (Cordero-Moss, 2024).

Norwegian society is based on close cooperation between the public and private sectors. Such partnerships and the active role of the state are the basis for a strong CSR culture in Norwegian companies. The values that shape Norwegian society are based on a strong sense of environmental responsibility. In Norway, a labeling system is used to inform customers and raise awareness of CSR. For example, the Nordic Swan Ecolabel, the EU Organic Logo, the FAIRTRADE Mark, the Forest Stewardship Council Logo, the Marine Stewardship Council Logo, etc. An example of customer involvement and high awareness in CSR issues is the campaign against palm oil, which was launched by the Rainforest Foundation Norway and Green Living because the palm oil industry is one of the primary causes of deforestation in Malaysia and Indonesia. The campaign successfully reduced the use of palm oil in Norwegian food products for a year, highlighting customers' desire to support environmentally conscious practices. As Norwegian customers become more aware of CSR, there are growing expectations from society that companies' operations will be more sustainable, ethical, and socially responsible. Customers are increasingly looking for brands that align with their values and actively contribute to good causes, both locally and globally (Knudson, 2020). Businesses that ignore these expectations risk losing customer trust.

The public CSR priorities differ between developed and developing countries depending on economic maturity. For example, in Norway, the emphasis is on long-term issues, such as sustainability and environmental protection, while in economically immature countries, the emphasis is on short-term challenges, such as fundamental needs. As economies strengthen, corporate social responsibility changes from charitable activities into strategic business practices. In economically mature countries, customer expectations are also high, and accordingly, the demand and pressure on businesses are greater.

Public awareness of corporate social responsibility in Norway is high due to media, educational, and institutional efforts. Print media serves as a vital communication channel to raise awareness about CSR. For instance, *Aftenposten* is a Norwegian newspaper that

permanently publishes articles, research, and ongoing events regarding CSR and sustainability. Research was carried out to study the long-term transformation of the concept of corporate social responsibility in Norway. The research aimed to examine the transformation of the CSR debate in the public field and to interpret how the evolving understanding of sustainability and the Norwegian social model have shaped the concept of corporate social responsibility. Aftenposten was the source for data collection. According to the research findings, corporate social responsibility has become more ambitious due to inherent premises in the sustainability discussion. This implies that the public understanding of the business's role in society recognizes a deeper engagement, where business participants are expected to be proactive agents of societal and environmental change. Additionally, analysis of public discourse indicates that corporate social responsibility has evolved into a broader concept, shifting from a term primarily associated with internal business matters to an integral part of a wider conversation about sustainability (Aslaksen, Hildebrandt, & Johnsen, 2021).

AmCham Norway is the American Chamber of Commerce that inaugurated the cross-industry Sustainability Forum to assist member companies in integrating sustainable practices into their daily operations. The AmCham Sustainability Forum aims to facilitate public-private dialogues by educating clients, partners, and public officials about sustainability topics, including CSR. AmCham Sustainability Forum offers a unique cross-industry setting that inspires conversation on sustainability-related issues, gives opportunities to different industries to learn from each other, and builds networks for ensuring future success (AmCham Norway).

As for educational efforts, most universities and university colleges in Norway offer CSR and corporate sustainability modules in the Bachelor's and Master's degree programs in technology management, business, and economics-related subjects (Knudson, 2020). These efforts encourage Norwegian companies and society to adopt corporate social responsibility and sustainability.

4. Conclusions, proposals, recommendations

Corporate social responsibility practices differ in Norway and Georgia, depending on the economic, institutional, and social environment. CSR suggests that a company should develop in harmony with social norms and views. It must not only comply with international or national legislation but also, taking into account the interests of society, promote social, economic, ecological, and cultural development beyond the requirements of regulations, through communication with non-governmental organizations. As a result of the research, the hypothesis expressed by the authors was confirmed. In the example of Georgia and Norway, the research we conducted brought to the fore several distinguishing factors, these are:

1. In Norway, the government regulatory environment related to corporate social responsibility is better formed, with evident laws and regulations that oblige businesses to implement sustainable, ethical, and socially responsible practices than in Georgia. Government regulatory frameworks include strict reporting requirements, labor standards, and corporate governance policies. In Norway, CSR regulations are more detailed, and their implementation is monitored more strictly. In contrast, the

regulatory environment in Georgia is weaker, relying more on international standards and voluntary codes than on strict national regulations.

2. In Norway, businesses are realizing that corporate social responsibility is an integral part of a company's business activities. It is a long-term social activity and not a PR activity. In Norway, companies demonstrate goodwill beyond regulations to solve social, economic, and environmental problems. The survey results confirm that in Georgia, CSR is equated with charity and is a one-time activity. Companies should realize that their success depends on how socially active they are. In order to increase CSR project sustainability, companies should focus on initiatives that are needed by society and have long-term impacts. Stakeholder engagement, monitoring, and progress assessment are also crucial.
3. In Norway, customers are highly aware of CSR, and there are also higher expectations from companies that they will demonstrate maximum involvement in social activities. The emphasis is mainly on sustainability and environmental protection activities. In Georgia, customer awareness regarding CSR is low. As the survey showed, most respondents cannot name socially active companies or social projects. As for expectations, customers want companies to implement social measures to reduce unemployment and help socially vulnerable families. It is interesting to consider that in Norway, CSR is aimed at sustainable development initiatives, while in Georgia, at meeting fundamental needs. To improve communication between the public and companies, it is necessary to use regularly different communication channels, such as video, social media, radio, etc. In addition, companies should provide effective feedback and show their commitment to social responsibility.
4. In Norway, NGOs are maximally involved in the corporate social responsibility process, and social projects are mainly implemented in close cooperation with them. With the help of NGOs, businesses save financial and time resources, and society also benefits more. In Norway, non-governmental organizations have information about the needs of society, and this cooperation is beneficial for the development of CSR. In Georgia, the level of involvement of NGOs is low, businesses also have little trust in the NGO sector, and communication between them is weak. As the survey showed, most respondents support deepening cooperation between companies, the government, and NGOs regarding CSR. To increase the involvement of NGOs in the corporate social responsibility process, companies must realize that NGOs can play the role of mediators between society and business. Simultaneously, to increase trust, NGOs need to develop open communication with companies and bring the needs of society to their attention. However, in terms of building trust, some time is probably required for the stakeholders to be convinced of the need for cooperation.

References

- AmCham Norway. (n.d.). Sustainability Forum. Norway. Retrieved April 7, 2025, from <https://amcham.no/sustainability-forum/>
- Aslaksen, H. M., Hildebrandt, C., & Johnsen, H. C. (2021). The long-term transformation of the concept of CSR: towards a more comprehensive emphasis on sustainability. *International Journal of Corporate Social Responsibility*, 6(11), 1-14. doi:10.1186/s40991-021-00063-9

- Best Arctic. (2024, January 11). Best Arctic is Eco-Lighthouse certified – but what does this mean? Norway. Retrieved from <https://bestarctic.com/northern-norway-travel-blog/eco-lighthouse-certified-meaning/>
- Cordero-Moss, G. (2024). Corporate Social Responsibility and the Norwegian Transparency Act: the Importance of Choice of Law. *Oslo Law Review*, 10(2), 1-14. doi:<https://doi.org/10.18261/olr.10.2.7>
- Corporate Social Responsibility Information Hub. (n.d.). Retrieved from <https://csrgeorgia.com/ka/home>
- CSR Hub. (n.d.). *Georgian Government's Policy on Corporate Responsibility*. Retrieved January 15, 2025, from CSR in Georgia: <https://csrgeorgia.com/>
- Eur-Lex. (2014). *Consolidated text: Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part*. Retrieved from [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02014A0830\(02\)-20210617](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02014A0830(02)-20210617)
- Global Compact Network Georgia. (n.d.). *Corporate Sustainability Academy*. Retrieved from About The Academy: <https://unglobalcompact.ge/academy/en/about-the-academy/>
- Human Rights Secretariat. (2014). *National Strategy for the Protection of Human Rights in Georgia*. Retrieved from <https://myrights.gov.ge/ka/documents/documents/strategy/>
- Ihlen, Ø., & Hoivik, H. V. (2013). Ye Olde CSR: The Historic Roots of Corporate Social Responsibility in Norway. *Journal of Business Ethics*. doi:10.1007/s10551-013-1671-9
- Kartsivadze, T. (2023). Contemporary Challenges of Corporate Social Responsibility in Georgia. *Innovative Economics and Management*, 10(3), 75-84. doi:<https://doi.org/10.46361/2449-2604.10.3.2023.75-84>
- Khoferia, L., & Chkhaidze, E. (2018). *Corporate Social Responsibility Guidelines for Small & Medium-Sized Enterprises*. Tbilisi: Petite.
- Knudson, H. (2020). CSR in Norway, Joint Thematic Study. Norway. Retrieved from https://projects2014-2020.interregurope.eu/fileadmin/user_upload/tx_tevprojects/library/file_1523529564.pdf
- Lekvinadze, I. (2014, June 19). Corporate Social Responsibility in Georgia. Georgia.
- Ministry of Economy and Sustainable Development of Georgia. (n.d.). *Green Economy*. Retrieved January 20, 2025, from <https://www.economy.ge/?page=ecopolitic&s=43&lang=ge>
- Mkheidze, M. (2022). *Philanthropy and Volunteering, International Practice and Georgia*. Tbilisi: Institute of Civil Society.
- Norwegian Ministry of Foreign Affairs. (2009). *Corporate social responsibility in a global economy*. Retrieved from https://www.regjeringen.no/globalassets/upload/ud/vedlegg/csr/stm10_20082009_eshort.pdf
- Siedlecki, K. (2024, September 21). The Vital Role of Corporate Social Responsibility in Norway. Retrieved from <https://mlz.co.il/2024/09/21/the-vital-role-of-corporate-social-responsibility-in-norway/>
- Sustainable Development Goals Council Georgia. (n.d.). *Sustainable Development Goals National Document*. Retrieved January 17, 2025, from National Document: <https://sdg.gov.ge/text-page/34>
- Takalandze, L. (2024). *Corporate Social Responsibility in the European Union*. Tbilisi: Center of poligraphy “Bartoni”.
- Tsiklashvili, N., & Kartsivadze, T. (2024). Corporate Social Responsibility - A Factor of Increasing the Competitiveness of the Company. *Economic Science for Rural Development 2024*, (pp. 106-113). Jelgava. Retrieved from https://www.esaf.lbtu.lv/sites/esaf/files/files/lapas/Krajums_Nr_58_12092024.pdf
- Welle-Strand, A., & Vlaicu, M. (2013). Business and State Balancing International Development Agendas – The Case of Norwegian CSR. *Journal of Politics and Law*, 6(3), 103-116. doi:10.5539/jpl.v6n3p103
- World Bank. (2023). *Georgia: Keeping the Reform Momentum. A Systematic Country Diagnostic Update*. Washington, DC: World Bank.
- World Bank. (2024, October 23). Retrieved from Georgia Overview: Development news, research, Data: <https://www.worldbank.org/en/country/georgia/overview>
- Zhao, Y. (2022). A Comparative Analysis of CSR in Developed and Developing Countries- A Qualitative Case Study of Walmart and JD.com. *BCP Business & Management*, 23, 189-197. doi:10.54691/bcpbm.v23i.1350