
MANAGEMENT

Received:

15 October, 2019

1st Revision:

17 November, 2019

Accepted:

20 November, 2019

UDC: 331.1

DOI <https://doi.org/10.26661/2522-1566/2019-4/10-03>

CORPORATE SOCIAL RESPONSIBILITY SYSTEM MANAGEMENT OF THE MODERN ENTERPRISE

Viktor Shyshkin

Zaporizhzhia National University

Zaporizhzhia, Ukraine

ORCID: [0000-0001-8620-4722](https://orcid.org/0000-0001-8620-4722)

Oksana Onyshchenko

Zaporizhzhia National University

Zaporizhzhia, Ukraine

ORCID: [0000-0002-3009-3856](https://orcid.org/0000-0002-3009-3856)

Vadym Petrov

Kharkiv National Agrarian University named

after V.V. Dokuchaev

Kharkiv, Ukraine

ORCID: [0000-0002-1693-2545](https://orcid.org/0000-0002-1693-2545)

Tamila Aliieva-Yaroshenko

Zaporizhzhia National University

Zaporizhzhia, Ukraine

ORCID: [0000-0002-3682-236X](https://orcid.org/0000-0002-3682-236X)

*Corresponding author email: oksana.onishchenko.znu@gmail.com

Abstract. The article **aims** to define the role of corporate social responsibility (CSR) system management in entrepreneurial activity; it analyzes the main directions and levels of corporate social responsibility and proposes measures for the phased implementation of CSR and ways to increase the level of corporate social responsibility of Ukrainian enterprises. It is proved that the state of development of corporate social responsibility has a direct influence on the efficiency of functioning of business processes of the enterprise and the level of staff satisfaction with work in the organization. As a **result**, it was determined that the prerequisite for creating an effective system of implementation of corporate social responsibility in Ukraine is to create the conditions for effective communication between government, society and business, to develop a national overall strategy for the development of corporate social responsibility, to create common information resource to ensure awareness of business entities in the field of practical issues of corporate social responsibility. **The practical value** of implementing a corporate social responsibility strategy in Ukraine lies in its resource potential, which, in the context of the domestic business environment, is a significant reserve for ensuring the functioning of the entire social sphere. As the experience of domestic entrepreneurship shows, organizations are ready to take part in solving social problems if the state directs its efforts and resources to create a system of support for social activity of business and appropriate infrastructure.

Keywords: corporate social responsibility, social development, stakeholders, business reputation, charity, personnel management, consumer loyalty, environmental safety.

JEL Classification: A14, D64, D71

INTRODUCTION

In the globalization process the most competitive companies in the world are those for whom corporate social responsibility is one of the priority corporate strategies for successful business development. The global model of social responsibility is based on ethical business behavior. In

Ukraine the main impetus for the implementation of corporate social responsibility policy among domestic enterprises is moral considerations, and the main obstacles to the implementation of social responsibility policy are the lack of finance, unstable political situation in the country, tax pressure from the Ukrainian authorities, armed conflict in Eastern Ukraine and the imperfection of the legal framework that could facilitate the effective implementation of this activity.

Therefore, the need for further development of CSR by domestic companies due to the deepening of globalization processes and the intensification of competition in the domestic market, as well as the benefits of forming and using this concept in the economic entrepreneurship of small and medium-sized businesses in Ukraine is currently particularly important.

LITERATURE REVIEW

Theoretical questions on the use of the modern concept of social responsibility in international business are covered in the works of V.P. Mazurenko and O.Yu. Zasenکو (2012), V. Rovenskaya and V. Linnik (2016), O.P. Gogula and I.P. Kudinova (2008). Barriers and perspectives for the development of corporate social responsibility of Ukrainian business were considered in the research by L. Bukharina and O. Onyshchenko (2019), V. Shyshkin (2019), A. Zinchenko and M. Saprykina (2017).

PAPER OBJECTIVE

The purpose of the study is to analyze the main tendencies, barriers and prospects of development of corporate social responsibility in the management system of the modern Ukrainian enterprises and to substantiate the expediency of using CSR experience in domestic business.

RESULTS AND DISCUSSION

The concept of “corporate social responsibility” was formulated by UN Secretary-General Kofi Annan in 1999. There is no single definition for this term. In the scientific literature, corporate social responsibility is regarded as the application of responsible business practices that bring beneficial effects to society and business, contributing to social, economic and environmentally sustainable development by minimizing the negative and maximizing the positive impact of business on society.

It also means the achievement of business success in ways that are environmentally friendly and that take into account the moral and ethical principles of the community. In addition, corporate social responsibility is the responsible attitude of an enterprise to its products, staff, consumers and partners, an active social position of the company, which is expressed in the constant maintenance of a balance between the needs of society and the activity of the organization – i.e. harmonious coexistence, interaction and constant dialogue with society in addressing the most pressing social issues.

In general, CSR should be understood as a policy that is purposefully and deliberately chosen by an organization to not only function and make profit, but also to promote voluntarily the development of modern society (V. Mazurenko and O. Zasenکو, 2012). Therefore, the importance of corporate social responsibility in the management system of a modern enterprise cannot be underestimated. Recent research identifies five types of systemic representations of CSR (Table 1):

Table 1

Typology of system representations of CSR

Type of system representation	Basic conception
Microscopic	Understanding the system as a set of observable and indivisible quantities (elements)
Functional	Understanding the set of actions (functions) that must be performed to fulfil the goals of the system's functioning
Macroscopic	Characterization of the system as a whole, which is in the “system surroundings” (environment)
Hierarchical	Understanding the whole system as a collection of hierarchically linked subsystems
Procedural	Characteristic of the change of the system state over time

Source: compiled by authors

When building an effective corporate social responsibility management system, it is advisable to identify requirements for evaluating the degree of its organization. These requirements include:

- system dynamism;
- determinability of system elements;
- availability of managing and managed parameters in the system;
- presence of channels of communication and feedback.

Dynamics in the CSR system means the ability to remain in a certain stable state under the influence of external and internal factors of influence. Determinability of system elements is expressed in the ability to interact by the managing bodies (departments), in which the activity of one element affects other elements of the system.

A managing parameter in the CSR system is considered to be an element that enables the coordination of the activities of individual elements and the system as a whole. The controlling parameter does not affect the management influence of the entity, but constantly controls its status.

The presence of direct and feedback channels in the corporate social responsibility system regulate the activities of the management apparatus for receiving and transmitting the information flow in the development of management decisions.

The availability of feedback channels is a fundamental requirement, as CSR is firstly and foremost a system based on continuous communication between the organization and stakeholders.

Main areas of corporate social responsibility are:

- 1) organizational management;
- 2) human rights;
- 3) labor practices;
- 4) environment;
- 5) honest business practices;
- 6) problems related to consumers;
- 7) participation in the life of communities and their development.

Therefore, should be noted that the phenomenon of social responsibility gives socially-oriented entrepreneurship a moral and ethical right to exercise public authority, and the legislative regulation of social and economic activity of enterprises legitimizes the corresponding legal status. Accordingly, social enterprises aiming at meeting the needs of the society and participating in the process of self-management of the social system are endowed with public authority not only by

legislative acts, but also by their very essence (O. Onyshchenko and V. Shyshkin, 2019).

The results of international studies show that corporate social responsibility enables organizations to enhance the image of the company and its business reputation, establish trusting relationships with society and the state. According to a Cone / Roper survey, 78% of consumers surveyed say they are more likely to buy products that are associated with a social initiative they care about, and 66% are ready to change their mind about their brand. According to the Corporate Social Responsibility Monitor, CSR factors shape the company's image by 49%, its brand by 35%, and its financial position by only 10% (L. Bobko, 2016)

As a result of the activities of the Advisory Council on the drafting of the CSR National Strategy in Ukraine under the Verkhovna Rada Committee on Industrial and Regulatory Policy and Entrepreneurship, which was formed in 2009 after the committee hearings on “Development of CSR: Ukrainian Perspectives”, the process of formalizing understanding corporate social responsibility in our country has become the driving force behind the change in the social perception of this concept. There are many approaches to classifying CSR stages in the organization, but there are two main ones. In Fig. 1 the classification of stages of corporate social responsibility of business according to the first approach is presented:

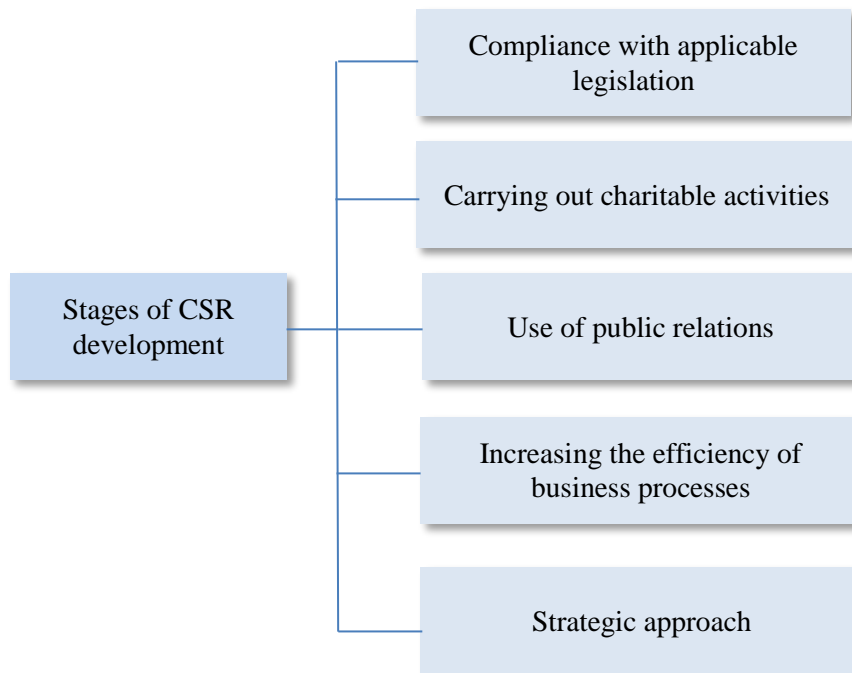


Fig. 1. Stages of CSR development in enterprises

Source: modified after A. Kretova and N. Berezovskaya (2011)

Today, domestic enterprises are at different stages of developing the concept of corporate social responsibility, but most of them are in the second out of five possible stages – the stage of charitable activity (see Fig. 1.). This means that CSR in Ukraine needs to be developed until domestic enterprises are at the stage of strategic CSR development, when companies define their own social responsibility strategy, which covers the main business processes, medium and long-term goals, establishes an appropriate monitoring system, provides tools for achieving the goals and reporting on this activity.

The implementation of CSR policies and programs provides the development and implementation of a deliberate strategy for managing the organization, monitoring business processes and compiling open corporate social reporting.

Experience has shown that it will take more than five years to achieve the high impact of implementing a CSR strategy in the enterprise.

Another approach to classifying the stages of corporate social responsibility development is presented in Fig. 2:

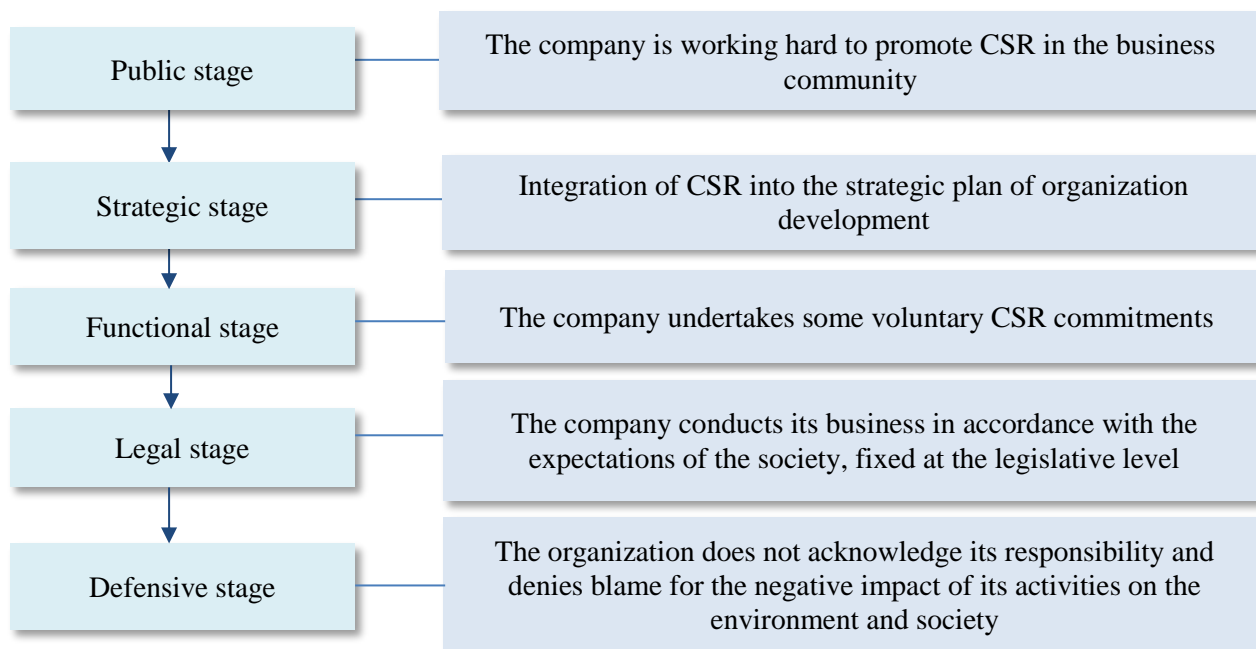


Fig. 2. Stages of CSR organization development

Source: modified after Vneshjekonombank, 2011.

In the practices of Ukrainian enterprises the stages of development of the corporate social responsibility system are the set of interrelated components and their elements, each of which performs a certain set of operations, whose influence of synergistic effect under certain conditions ensures achievement of the purpose of this mechanism (see Fig. 2).

Having analysed corporate social responsibility classification systems, it may be concluded that the formation of an effective CSR policy management system is a complex process that takes a long period of time and requires focused efforts by the company.

The stages of implementation of the CSR system at Ukrainian enterprises are shown in Fig. 3.

According to the Corporate Social Responsibility Business Survey conducted by the Kiev International Institute of Sociology, it was determined that the most important impetus for the implementation of CSR programs and activities is moral considerations, and the main obstacles to the implementation of CSR policy are the lack of funds, unstable political situation in the country, the imperfection of the legal framework that would facilitate this activity, and the tax pressure (O.Onyshchenko, 2017).

According to N. O. Shira and A. I. Ivashchenko (2013) the stages of implementation of the CSR system at the Ukrainian enterprise are:

1. Stakeholder decision making on CSR strategy at the enterprise.
2. Correlation of CSR development strategy with the general enterprise strategy and the state social strategy.
3. Identification of stakeholder groups involved in corporate social relations (enterprise, state, society).

4. Formation of support mechanism and implementation of CSR functioning. That includes:
 - 4.1 Development and approval of CSR implementation directions.
 - 4.2 Developing and approving drafts of the CSR implementation mechanism.
 - 4.3 Realization of CSR implementation measures.
 - 4.4 Development and approval of necessary documentation.
 - 4.5 Monitoring of CSR implementation activities.
 - 4.6 Determination of persons responsible for the implementation of CSR.
 - 4.7 Training and consultation of responsible persons.
5. Monitoring the realization of CSR implementation directions. That includes:
 - 5.1 Formation of a set of criteria for assessing the quality and efficiency of CSR implementation.
 - 5.2 Evaluation of the effectiveness of CSR directions.
 - 5.3 Preparation and submission of CSR implementation reports.
 - 5.4 Publication of CSR implementation reports.

At the present stage of domestic business development, 83% of enterprises implement CSR policy. According to a survey of the popularity of CSR practices in Ukraine for the period of 2010-2018, the most common directions of CSR policy implementation in our country are the policy of development and improvement of staff welfare (76%), charitable assistance (51%) and assistance to the soldiers, displaced persons and residents of the area of anti-terrorism operation (ATO) in Ukraine (30%) (Fig. 3):

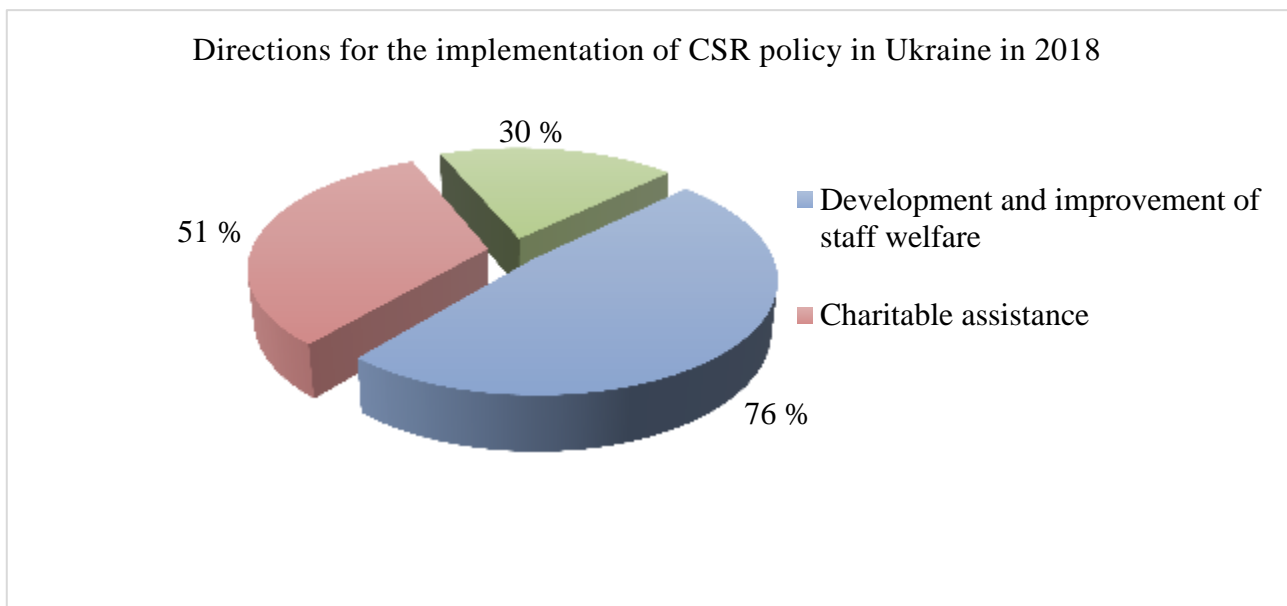


Fig. 3. Directions for the implementation of CSR policy in Ukraine in 2018

Source: modified after M. Zinchenko and K. Saprykin (2017)

According to business representatives in Ukraine, corporate social responsibility policy should focus on three key aspects: developing and improving staff welfare, investing in regional development and protecting and supporting consumers.

Corporate social responsibility is unfortunately not yet integrated into the organizational management system of Ukrainian companies, because only 50% of organizations that practice CSR have a well-defined corporate social responsibility strategy, 25% have the financial means to implement an effective system of CSR management and most organizations are looking for CSR

ideas and developing the strategy for their implementation.

The most common practices for implementing CSR programs and activities in Ukraine are presented in Table 2.

Table 2

Practices for implementing CSR programs and activities in Ukraine

Functional sphere	Activities	Main challenges and prospects for development
Labour relations	pay raise, white pay and bonuses	About 50% of companies provide employees with the ability of the flexitime or part time work and implement career development programs
Anti-corruption research	funding the anti-corruption measures, organization of an effective system for monitoring compliance with the Ukrainian legislation on corruption	More than a third of companies did not bribes to solve business problems, and as many of them are ready to donate a share of profits to fight corruption effectively
Environmental responsibility	implementation of energy-saving technologies and a waste sorting and recycling program	One third of Ukrainian enterprises did not take environmental measures
Consumer Relations	assuring the quality of the company's product, providing true information and advertising, staff training on customer service	Most companies have already developed a complaint management system and a hotline (contact centre) for consumers.
Development of regions	fundraising for charity and assistance in landscaping	51% of respondents take charity events

Thus, most multinational organizations that implement CSR consider moral considerations, increasing staff loyalty, increasing sales and parent company requirements the main impetus for the implementation of CSR measures. The main obstacles for companies that do not implement a corporate social responsibility strategy are the lack of incentives of public authorities and the lack of financial resources to implement CSR activities.

Most Ukrainian public and private companies understand CSR as:

- 1) assistance to ATO soldiers, residents and displaced persons from the ATO area;
- 2) support and protection of consumers;
- 3) investments in the development of the region;
- 4) combating corruption;
- 5) implementation of environmental safety measures.

The level of awareness of domestic enterprises with the OECD guidelines for multinational companies and awareness of the creation of a National Contact Point (NCP) at the Ministry of Economic Development and Trade of Ukraine is 15.5% and 8% respectively. Only a third of national companies that are aware of the existence of NCPs believe that it should consider stakeholder complaints about irresponsible business conduct. Despite this, the willingness to cooperate with the NCP when the company is complained is high enough (75% of companies that are aware of the NCP have declared their willingness to cooperate) (M. Zinchenko and K. Saprykin 2017).

Therefore, in order to create an effective system of implementation of corporate social responsibility in Ukraine, first of all, it is necessary to create conditions for effective communication between the government, society and business, to develop a national overall strategy for CSR development and to create a common information site to ensure the awareness of business entities in the field of practical CSR issues (V. Rovenska and V. Linnnik, 2016).

According to the Strategy for Promoting the Development of Corporate Social Responsibility in Ukraine for the period up to 2020, the strategic value of CSR development of Ukrainian companies is determined by the following factors:

1. Low level of public awareness of the role of business.
2. Legal nihilism and the deformation of legal consciousness.
3. Low level of development of corporate culture of domestic organizations.
4. Terminological ambiguity.
5. Reporting of Ukrainian companies to the general public.
6. Controversial consideration of the interests of CSR.

The European experience in implementing CSR measures proves that the concept of corporate social responsibility not only enhances the reputation of the organization, but also opens up more opportunities for entry into new markets and provides a competitive advantage in the long run.

The development of a corporate social responsibility system in Ukrainian business will provide a number of benefits (Table 3).

Table 3

Advantages of using CSR policy for Ukrainian enterprises

Positive effect	The practice of foreign companies
Increasing financial stability of the enterprise	A large number of foreign studies have justified the direct relationship between the level of CSR policy and the improvement of financial performance of the organization. According to the observation of companies that have been practicing CSR programs and activities for 10 years, investment income increased by 9.8%, asset income – by 3.55%, sales revenue – by 2.79%, profit – by 63.5% in comparison with the socially irresponsible enterprises of the same sphere of activity
Increasing business reputation	A great variety of the product range on the market create the conditions under which the consumers' product choice is influenced not only by its quality and price, but also by the image of the organization as a socially responsible corporation
Increased sales and customer loyalty	Surveys conducted by European companies have shown that a significant proportion of buyers are ready to change manufacturer and a brand that would be associated with charitable causes. This figure is significant in many countries around the world. For example, in the UK, 86% of such consumers were found, in Belgium – 65%, in Australia – 73%. In 1998, 28% of Britons boycotted manufacturers' products with irresponsible corporate social policies
Reducing staff turnover, increasing staff loyalty	You are more likely to hire professionals to work in an organization that practices effective CSR policies. Reducing staff turnover makes it possible to reduce staff training costs
Reduction of pressure by inspection bodies	Being open to access to information about company principles and policies regarding its staff, environment and suppliers greatly enables the public authorities to understand the company's attitude to many topical issues. Therefore, those organizations that maintain openness and transparency in their activities have a more stable position in relations with public authorities

Source: modified after O.P. Hohulia and I.P. Kudinova (2008)

Therefore, in order to accelerate the development and modification of the CSR system of Ukrainian entrepreneurship, the following measures are necessary:

- 1) formation of a permanent body with the competence to analyze the current state of CSR of Ukrainian business and to promote its development;
- 2) to establish regional advisory councils on the implementation of the national strategy of corporate social responsibility of Ukrainian business or to authorize already existing regional

councils for such activity;

3) development of a national strategy for the development of corporate social responsibility of business in the country;

4) normalization of the system of preferences for organizations that implement CSR policy and implement directions of socially important programs;

5) modification of corporate governance and dissemination of CSR strategies at domestic state and non-state enterprises;

6) creation of a single corporate social responsibility portal to ensure awareness of the implementation of the national CSR strategy in Ukraine.

Thus, the Concept of the CSR National Strategy in Ukraine has competitive theoretical and practical value, given the low social efficiency of public spending, combined with the disadvantages of economic regulation.

The practical value of implementing a strategy lies in its resource potential, which, in the context of the domestic business environment, is a significant reserve for ensuring the functioning of the entire complex of social sphere. Domestic enterprises are ready to take part in solving social problems if the state directs its efforts and resources to create a system of support for social activity of business (O. Buben, 2011).

Today the business community in Ukraine is increasingly drawing attention to social projects that is expressed in venture investment and social investing. Furthermore, the sphere of social projects receives a greater response from the private sector. But it should be noticed that, in a crisis economic situation, such a financial model cannot be considered stable. This led to a rethinking of approaches to the implementation of private social projects in the country and gave impetus to the development of social entrepreneurship in Ukraine (L. Bukharina and O. Onyshchenko, 2019).

CONCLUSION

Ukrainian enterprises are at different stages of CSR development, but most of them are in the stage of charitable activities.

Corporate social responsibility in Ukraine needs to be developed to the level of CSR strategic development, when companies define their own social responsibility strategy, covering the main business processes, medium and long-term goals, implement an appropriate monitoring system, provide tools for achieving the goals and reporting on these activities.

The main impetus for the implementation of CSR programs and activities is moral considerations, and the main obstacles called by company are: lack of funds; unstable political situation in the country; imperfection of the legal framework that would facilitate this activity; tax pressure.

In order to create an effective system of implementation of corporate social responsibility in Ukraine, first of all, it is necessary to create conditions for effective communication between the government, society and business, to develop a national overall strategy for CSR development, to create a single information resource for ensuring awareness of business entities in CSR practical issues.

REFERENCES:

- Alter, S. K. (2006). *Social Enterprise Typology*. Virtue Ventures LLC, Washington, D.C. Available at: <https://canvas.brown.edu/courses/1073328/files/61028038> (accessed 22 September 2019).
- Bielefeld, W. (2009). "Issues in Social Enterprise and Social Entrepreneurship", *Journal of Public Affairs in Education*, 15(1), pp. 69-86. Available at: <https://www.tandfonline.com/doi/abs/10.1080/15236803.2009.12001544> (accessed 22 September 2019).
- Bobko, L.O. (2016). "Corporate social responsibility: current state of development in Ukraine",

- Economy. Management. Innovation*, issue 2 (17). Available at: http://nbuv.gov.ua/UJRN/eui_2016_2_3 (accessed 12 November 2019), (in Ukrainian).
- Buben, O. (2011). "Polityka z korporatyvnoi sotsial'noi vidpovidal'nosti "Prykarpattiaoblenerho" na 2011-2014 r." [Prykarpattiaoblenergo Corporate Social Responsibility Policy 2011-2014]. Available at: <http://uadocs.exdat.com/docs2/index-593865.html> (accessed 18 September 2019) (in Ukrainian).
- Bukharina, L. and Onyshchenko, O. (2019). "Development of the impact investing ecosystem in Ukraine", *Investment Management and Financial Innovations*, 16(3), pp.217-228. Available at: [http://dx.doi.org/10.21511/imfi.16\(3\).2019.20](http://dx.doi.org/10.21511/imfi.16(3).2019.20) (accessed 12 October 2019).
- Gelbmann, U. (2010). "Establishing strategic CSR in SMEs: an Austrian CSR quality seal to substantiate the strategic CSR performance," *Sustainable Development*, 18(2), pp.90-98. Available at: <http://dx.doi.org/10.1002/sd.448>. (accessed 22 October 2019).
- Gidron, B. and Hasenfeld, Y. (Eds.) (2012). Introduction. In *Social Enterprises: An Organizational Perspective*. Basingstoke: Palgrave Macmillan.
- Gutsche, R. (2016). "Firm-Value Effects of CSR Disclosure and CSR Performance", *SSRN Electronic Journal*. Available at: <http://dx.doi.org/10.2139/ssrn.2821691>. (accessed 22 October 2019).
- Hohulia, O.P. and Kudinova, I.P. (2008), *Sotsialna vidpovidalnist biznesu* [The social responsibility of business], Vydavnytstvo Natsionalnoho universytetu bioresursiv ta pryrodokorystuvannya Ukrainy, Kyiv, Ukraine, 79 p. (in Ukrainian).
- Kickul, J., Gras, D., Bacq, S. and Griffiths, M. D. (2013). *Social Entrepreneurship*. An Elgar research collection. The international library of entrepreneurship, Edward Elgar Publishing Limited, Cheltenham, UK, Northampton, MA, USA.
- Korotkova, E. (2013). *Korporativnaya socialnaya otvetstvennost* [Corporate Social Responsibility]. Moscow: Izdatelstvo Yurajt, (in Russian)
- Kretova, A.V. and Berezovskaya, N (2011), "Development of corporate social responsibility in Ukraine with participation of the state: the mechanism of interaction", *Zbirnyk naukovykh prats' Donets'koho derzhavnoho universytetu upravlinnia*, vol. 194, pp. 115-123, (in Ukrainian).
- Mazurenko, V.P. and Zasenkov, O. Yu. (2012). "The modern concept of corporate social responsibility in international business", *Efektivna ekonomika*, no. 6. Available at: <http://www.economy.nayka.com.ua/?op=1&z=1199>. (accessed 12 September 2019), (in Ukrainian).
- Onyshchenko, O. (2017). "The concept of public management for social enterprises in Ukraine", *Management and Entrepreneurship: Trends of Development*, 2(02), pp. 57-65. Available at: <https://management-journal.org.ua/index.php/journal/article/view/28> (accessed 12 October 2019).
- Onyshchenko, O. and Shyshkin, V. (2019). "A study of the socio-demographic portrait of a social entrepreneur as a representative of modern management", *Business Risk in Changing Dynamics of Global Village 2: Monograph* / Edited by Nataliia Marynenko, Pradeep Kumar, Iryna Kramar. Nysa: Publishing Office University of Applied Sciences in Nysa, Poland. pp.378-386. Available at: <http://elartu.tntu.edu.ua/handle/lib/29283> (accessed 11 November 2019).
- Rovenska, V. and Linnik, V. (2016) "Features of implementation of corporate social responsibility of business in Ukraine and Turkey", *Bulletin of the Azov State Technical University*, issue 32, T. 1, pp. 209-215. Available at: <http://eir.pstu.edu.ua/handle/123456789/13136> (accessed 17 September 2019) (in Ukrainian).
- Shira, N. O. and Ivashchenko, A. I. (2013). "Directions of implementation of the system of corporate social responsibility in the practice of Ukrainian enterprises", *Efektivna ekonomika*, issue 11. Available at: <http://www.economy.nayka.com.ua/?op=1&z=2502> (accessed 11

Shyshkin, V., Onyshchenko, O., Petrov, V. and Aliieva-Yaroshenko, T. (2019) "Corporate social responsibility system management of the modern enterprise", *Management and entrepreneurship: trends of development*, 4 (10), pp. 29-42. Available at: <https://doi.org/10.26661/2522-1566/2019-4/10-03>

November 2019) (in Ukrainian).

Strategy for Promoting the Development of Corporate Social Responsibility in Ukraine for the period up to 2020. Available at: http://svb.ua/sites/default/files/201309_strategiya_spriyannya_rozvitku_svb_v_ukrayini.pdf . (accessed 12 October 2019) (in Ukrainian)

The Verkhovna Rada of Ukraine (2015). The Draft Law on Social Enterprises. Available at: http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=2710&skl=9 (accessed 12 October 2019) (in Ukrainian)

Ukrainian Social Investment Fund (2019). Official website. Available at: <http://usif.org.ua/en/aboutus.html> (accessed 10 October 2019).

Visser, W. (2012). "The Future of CSR: Towards Transformative CSR, or CSR 2.0", *SSRN Electronic Journal*. Available at: <http://dx.doi.org/10.2139/ssrn.2208101>. (accessed 12 October 2019)

Vneshjekonombank (2011), "Korporativnaja social'naja otvetstvennost. Novaja filosofija biznesa" [Corporate social responsibility. New business philosophy]. Available at: <http://www.veb.ru/common/upload/files/veb/kso/ksobook2011.pdf> (accessed 16 September 2019), (in Russian).

Zinchenko, M. and Saprykina, K. (2017). CSR Development in Ukraine: 2010-2018. Kyiv: Juston Publishing House, 52 p. Available at: http://csr-ua.info/csr-ukraine/wp-content/uploads/2018/10/CSR_2017_research-1.pdf (accessed 16 September 2019) (in Ukrainian).

СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

Alter, S. K. Social Enterprise Typology. 2006. Virtue Ventures LLC, Washington, D.C, available at: <https://canvas.brown.edu/courses/1073328/files/61028038> (дата звернення 22.09.2019).

Bielefeld, W. Issues in Social Enterprise and Social Entrepreneurship, *Journal of Public Affairs in Education*, 2009, 15(1), pp. 69-86, available at: <https://www.tandfonline.com/doi/abs/10.1080/15236803.2009.12001544> (дата звернення 22.09.2019).

Бобко Л. О. Корпоративна соціальна відповідальність: сучасний стан розвитку в Україні. *Економіка. Управління. Інновації. Серія : Економічні науки*. 2016. № 2 URL: http://nbuv.gov.ua/UJRN/eui_2016_2_3 (дата звернення: 12.11.2019).

Бубен О. Політика з корпоративної соціальної відповідальності «Прикарпаттяобленерго» на 2011-2014 р. URL: <http://uadocs.exdat.com/docs2/index-593865.html> (дата звернення: 18.09.2019).

Bukharina, L. and Onyshchenko, O. Development of the impact investing ecosystem in Ukraine. *Investment Management and Financial Innovations*, 2019, 16(3), pp.217-228, URL: [http://dx.doi.org/10.21511/imfi.16\(3\).2019.20](http://dx.doi.org/10.21511/imfi.16(3).2019.20) (дата звернення: 12.10. 2019).

Gelbmann, U. "Establishing strategic CSR in SMEs: an Austrian CSR quality seal to substantiate the strategic CSR performance," *Sustainable Development*, 2010, 18(2), pp.90-98. URL: <http://dx.doi.org/10.1002/sd.448>. (дата звернення: 22.10.2019).

Gidron, B., Hasenfeld, Y. (Eds.) Introduction. In *Social Enterprises: An Organizational Perspective*. 2012. Basingstoke: Palgrave Macmillan.

Gutsche, R. "Firm-Value Effects of CSR Disclosure and CSR Performance", *SSRN Electronic Journal*, 2016. URL: <http://dx.doi.org/10.2139/ssrn.2821691> . (дата звернення: 22.10.2019)

Гогоуля О.П., Кудінова І.П. Соціальна відповідальність бізнесу. Київ: Видавництво Національного університету біоресурсів та природокористування України, 2008. 79 с.

Kickul, J., Gras, D., Bacq, S., & Griffiths, M. D. *Social Entrepreneurship. An Elgar research collection. The international library of entrepreneurship*, 2013, Edward Elgar Publishing Limited, Cheltenham, UK, Northampton, MA, USA.

- Корпоративная социальная ответственность: учебник для бакалавров / под ред. Э.М. Короткова. Москва : Издательство Юрайт, 2013. 444 с.
- Кретьова А.В., Березовська Н. Розвиток корпоративної соціальної відповідальності в Україні за участі держави: механізм взаємодії. *Збірник наукових праць Донецького державного університету управління*. 2011. Вип. 194. С. 115-123.
- Мазуренко В.П., Засенко О.Ю. Сучасна концепція корпоративної соціальної відповідальності у міжнародному бізнесі. *Ефективна економіка*. 2012. № 6. URL: <http://www.economy.nayka.com.ua/?op=1&z=1199>. (дата звернення: 12.09.2019).
- Onyshchenko, O. The concept of public management for social enterprises in Ukraine. *Management and Entrepreneurship: Trends of Development*, 2017, 2(02), pp. 57-65. URL: <https://management-journal.org.ua/index.php/journal/article/view/28> (дата звернення: 12.10.2019).
- Onyshchenko, O. and Shyshkin, V. "A study of the socio-demographic portrait of a social entrepreneur as a representative of modern management", *Business Risk in Changing Dynamics of Global Village 2: Monograph* / Edited by Nataliia Marynenko, Pradeep Kumar, Iryna Kramar. Nysa: Publishing Office University of Applied Sciences in Nysa, Poland, 2019, pp.378-386. URL: <http://elartu.tntu.edu.ua/handle/lib/29283> (дата звернення: 11.11.2019)
- Ровенська В., Лінник В. Особливості впровадження корпоративної соціальної відповідальності бізнесу в Україні та Туреччині. *Вісник Приазовського державного технічного університету*. 2016. Вип. 32. Т. 1. С. 209-215. URL: <http://eir.pstu.edu/handle/123456789/13136> (дата звернення: 17.09.2019).
- Шира Н. О., Івашенко А. І. Напрями впровадження системи корпоративної соціальної відповідальності в практику українських підприємств. *Ефективна економіка*. 2013. Вип. 11. URL: <http://www.economy.nayka.com.ua/?op=1&z=2502> (дата звернення: 11.11.2019)
- Стратегія сприяння розвитку соціальної відповідальності бізнесу в Україні на період до 2020 року. URL: http://svb.ua/sites/default/files/201309_strategiya_spriyannya_rozvitku_svb_v_ukrayini.pdf . (дата звернення: 17.09.2019).
- The Verkhovna Rada of Ukraine. The Draft Law on Social Enterprises, 2015, available at: http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?pf3516=2710&skl=9 (дата звернення: 12.10.2019) (in Ukrainian)
- Ukrainian Social Investment Fund. Official website, available at: <http://usif.org.ua/en/aboutus.html> (дата звернення: 10.10.2019).
- Visser, W. The Future of CSR: Towards Transformative CSR, or CSR 2.0. *SSRN Electronic Journal*. 2012. URL: <http://dx.doi.org/10.2139/ssrn.2208101>. (дата звернення: 12.10.2019)
- Корпоративная социальная ответственность. Новая философия бизнеса: учебн. пос. Внешэкономбанк. Москва: 2011. 57 с. URL: <http://www.vsb.ru/common/upload/files/vsb/kso/ksobook2011.pdf> (дата звернення: 16.09.2019).
- Зінченко А., Саприкіна М. Розвиток КСВ в Україні: 2010-2018. Київ: Видавництво «ЮОстон», 2017. 52 с. URL: http://csr-ua.info/csr-ukraine/wp-content/uploads/2018/10/CSR_2017_research-1.pdf (дата звернення: 16.09.2019).

УПРАВЛІННЯ СИСТЕМОЮ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ ПІДПРИЄМСТВА

Шишкін Віктор Олександрович
*Запорізький національний університет
Запоріжжя, Україна*

Онищенко Оксана Анатоліївна
*Запорізький національний університет
Запоріжжя, Україна*

Петров Вадим Миколайович
*Харківський національний аграрний
університет ім. В.В. Докучаєва
Харків, Україна*

Алієва-Ярошенко Таміла Ельманівна
*Запорізький національний університет
Запоріжжя, Україна*

У статті визначено роль управління системою корпоративної соціальної відповідальності (КСВ) у підприємницькій діяльності, розглянуто основні напрями та рівні корпоративної соціальної відповідальності і запропоновано заходи щодо поетапного впровадження корпоративної соціальної відповідальності в систему управління підприємством та шляхи підвищення рівня корпоративної соціальної відповідальності вітчизняних підприємств. Доведено, що стан розвитку корпоративної соціальної відповідальності має прямий вплив на ефективність функціонування бізнес-процесів підприємства та рівень задоволеності персоналу роботою в організації. В результаті визначено, що необхідною умовою для створення ефективної системи впровадження корпоративної соціальної відповідальності в Україні, перш за все, необхідно створити умови для ефективної комунікації між урядом, суспільством і бізнесом, розробити національну загальну стратегію розвитку корпоративної соціальної відповідальності, створити єдиний інформаційний ресурс для забезпечення обізнаності суб'єктів бізнесу у сфері практичних питань корпоративної соціальної відповідальності. Практична цінність запровадження стратегії корпоративної соціальної відповідальності в Україні полягає у її ресурсному потенціалі, який в умовах вітчизняного бізнес середовища являє собою значний резерв для забезпечення функціонування всього комплексу соціальної сфери. Як свідчить практика вітчизняного підприємництва, організації готові прийняти участь у вирішенні соціальних проблем, якщо держава спрямує свої зусилля та ресурси на створення системи підтримки соціальної активності бізнесу та відповідної інфраструктури.

Ключові слова: корпоративна соціальна відповідальність, розвиток суспільства, стейкхолдери, репутація бізнесу, благодійність, менеджмент персоналу, лояльність споживачів, екологічна безпека.

УПРАВЛЕНИЕ СИСТЕМОЙ КОРПОРАТИВНОЙ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ ПРЕДПРИЯТИЯ

Шишкин Виктор Александрович
*Запорожский национальный университет
Запорожье, Украина*

Онищенко Оксана Анатольевна
*Запорожский национальный университет
Запорожье, Украина*

Петров Вадим Миколайович
*Харьковский национальный аграрный
университет им. В.В. Докучаева
Харьков, Украина*

Алієва-Ярошенко Таміла Ельманівна
*Запорожский национальный университет
Запорожье, Украина*

В статье определены роль управления системой корпоративной социальной ответственности (КСО) в предпринимательской деятельности, рассмотрены основные направления и уровни корпоративной социальной ответственности и предложены меры по

поэтапному внедрению корпоративной социальной ответственности в систему управления предприятием и пути повышения уровня корпоративной социальной ответственности отечественных компаний. Доказано, что состояние развития корпоративной социальной ответственности имеет прямое влияние на эффективность функционирования бизнес-процессов предприятия и уровень удовлетворенности персонала работой в организации. В результате установлено, что необходимым условием для создания эффективной системы внедрения корпоративной социальной ответственности в Украине, прежде всего, необходимо создать условия для эффективной коммуникации между правительством, обществом и бизнесом, разработать национальную общую стратегию развития корпоративной социальной ответственности, создать единый информационный ресурс для обеспечения осведомленности субъектов бизнеса в сфере практических вопросов корпоративной социальной ответственности. Практическая ценность введения стратегии корпоративной социальной ответственности в Украине заключается в ее ресурсном потенциале, который в условиях отечественной бизнес среды представляет собой значительный резерв для обеспечения функционирования всего комплекса социальной сферы. Как показывает практика отечественного предпринимательства, организации готовы принять участие в решении социальных проблем, если государство направит свои усилия и ресурсы на создание системы поддержки социальной активности бизнеса и соответствующей инфраструктуры.

Ключевые слова: корпоративная социальная ответственность, развитие общества, стейкхолдеры, репутация бизнеса, благотворительность, менеджмент персонала, лояльность потребителей, экологическая безопасность.