

## THE CONCEPT OF SOCIAL RESPONSIBILITY AS A TOOL FOR SUSTAINABLE DEVELOPMENT OF THE ENTERPRISE

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The study of modern trends in the development of the concept of CSR reveals the fact that the degree of its integration into the model of strategic management of modern enterprises is increasing. However, to date there is no single universally recognized approach to the definition of the concept of "corporate social responsibility" (CSR), the main periods of the formation of the concept of a socially oriented enterprise have not been finally formed.

The Committee for Economic Development (USA, 1971) united the economic and social block of corporate responsibility, presenting it as a combination of three elements - integration of business into the social sphere, social dimensions and values, and economic growth. The company's economic interests are the main driving force. The company should be aimed at constant growth, increasing employment and production. Changes in the social sphere are part of the company's active attention. Effective economic indicators should be partially converted into increased financing of social corporate programs. At the same time, the enterprise as a whole system must be effectively integrated into social institutions and processes.

The very concept of "company's responsibility to stakeholders" in contrast to the standard definition of "corporate social responsibility" allows you to avoid two key, according to E. Freeman, mistakes: specifying the object of responsibility to shareholders, transferring it to society as a whole does not allow you to make the right management decisions, since the vector is extremely blurred, in other words, it is not clear to which specific persons the responsibility is formed; the category of responsibility is universal and implies any format of entrepreneurial activity - from small businesses to large corporations.

The international standard ISO 26000 (International Organization for Standardization) defines social responsibility as an organization's responsibility for the social and environmental impact of its decisions through transparent and ethical behavior. Such corporate behavior promotes sustainable development, takes into account the expectations of interested parties, complies with current and international legislation, integrates into the activities of the entire organization and extends to its relations (with external agents) [4].

Thus, the interpretation of CSR is in the field of actions of the company itself, its strategy and attitude to its own personnel. In other words, it is a micro level through the lens of the company. In addition, there is an opinion among researchers that this term should be considered at the level of regional and state policy (meso- and macro-level). After all, business responsibility can act as a social innovation that contributes to the achievement of economic and social strategic indicators at the level of regions and the state as a whole.

Currently, social responsibility of business is part of the company's strategic goal-setting. Without this direction, it is impossible to imagine a successful company that strives to play the role of a market leader. Thus, it can be said that the concept of CSR is increasingly integrated into the category of strategic management of the company, becomes an international element of international policy and increases its key role.

This is confirmed by international research: a survey of world business leaders by the IBM Institute for Business Value showed that the guiding behavior in practice is increasingly a strategic approach, while more than half (54%) are confident that CSR has already brought additional competitive advantages.

There is a parallel and interdependent development of the concepts of CSR and sustainable development of the company, taking into account three aspects: economic, social and environmental.

Modern Ukrainian practice shows that, in general, domestic companies follow the main world

trend. Given the critical factor of the lack of highly qualified personnel in all areas, this concept becomes an important tool of competitive policy and a condition for survival in a turbulent economy.

Sometimes there are related concepts and definitions. Among them can be attributed "social responsibility of enterprises" understood as the fulfillment by the enterprise of legally established social obligations in relation to personnel and the development of the social and labor aspect of the enterprise's activity, as well as "corporate social activity" - a system of principles of social responsibility, processes of social receptivity and accessible for a review of the results related to the public interactions of the company.

Despite the fact that the concept of CSR as a scientific concept has existed for a long time, we cannot talk about a single developed approach to its definition, sources and role in managing an organization. However, it is possible to highlight the dominant trends that determine the development of scientific thought in the field of CSR, namely [10, p.13]:

- comprehensive approach to CSR at all levels (micro-, meso-, macro-), integration of CSR into the strategic management model and business processes of the organization;
- emphasis on long-term nature, sustainable development and continuity of values created by the company; in this regard, we can talk about CSR as a factor in the organization's long-term competitive advantage;
- focus on the specific interests of key stakeholders.

The analysis of modern Ukrainian and foreign literature made it possible to compile the author's periodicity of the formation of CSR in world practice.

It should be noted that in Ukraine the last stages are not very pronounced, rather they represent experimental sites or the experience of individual progressive companies:

- state pressure and compulsion of business to form social prerequisites of behavior, at this stage CSR as a separate function of business has moved from a dead point;
- legislative consolidation by state institutions of the right of certain social norms of business conduct: regulation of labor and working conditions, responsibility for improper fulfillment of social duties;
- transfer of social risks by state bodies to the area of competence of the regional authorities, which prompted the formation of social policy on the ground;
- unsystematic philanthropy of companies as an element of the marketing complex in the field of PR-promotion of one's own image (brand);
- formation of a system of social motivational incentives, focusing on economic instruments (reduction of the taxable base from profit when making social investments), which became derivative factors of the emergence of socially oriented behavior of companies;
- voluntary acceptance of social obligations as a policy and/or strategy, based on potential benefit (profit), which meant, on the one hand, recognition of the importance of the social function of business, on the other hand, a pragmatic scenario that obeys the laws of the economic genre (increasing capitalization, competitiveness, involvement of specialists);
- targeted social investment policy, where there is a specific development plan, performance indicators and reporting, potential dividend returns from internal projects (variations of social packages) and external initiatives (in the field of private-public partnership).

Unfortunately, in Ukrainian practice there is still no full understanding of the correct format of work with CSR. A distorted view prevails in many areas. The role of the catalyst should be established for the state, while it should not shape its policy only by sanctioning measures. It is necessary to form a separate state body responsible for the policy of dissemination of CSR ideas at the state and regional levels. It is important to transform the formal approach into a balanced state policy of environmental and social orientation.

In the conditions of constant changes in markets and business conditions, social responsibility acts as a means of competitive struggle, opens up the opportunity to widely declare oneself in society, promote one's own values, positioning itself as a reliable employer and a progressive company, and also

helps to increase the level of organizational efficiency of all business processes. On the other hand, a socially oriented approach attracts and retains highly qualified personnel with a high level of human capital development.

One of the main defining characteristics of social responsibility is that organizations want to include social factors in their strategic and tactical development and management plans, and present the results in their social reports.

Today, social responsibility has become an important factor in improving organizational efficiency, an element of employee motivation and part of corporate culture.

The growing importance of civil society aligns corporate social programs with business practices. The new public inquiry stimulated the exploration of engagement mechanisms with a wider and more diverse group of stakeholders, which we mentioned above. One of the important responses to the growth of civil concern is the wide distribution of international standards of CSR initiatives, social reporting, development of its standards and audit [14, p.154].

Currently, there is a wide variety of specific CSR reporting initiatives and standards. It is about the obligations of the enterprise that go beyond the framework established by the law. This classification of the company's obligations according to the stakeholder approach will make it possible to establish the level of voluntary initiative of companies in the direction of CSR and take into account when determining the level of development of the company's CSR.

There are situations when enterprises voluntarily increase their own obligations beyond the legally defined volume, pursuing the following interests: aggravation of the problem of limited resources; increased competition; growing interdependence of the company with the external environment under the conditions of uncertainty of growing uncertainty of the external environment; the need to respond to all changes in the socio-economic sphere, etc. [11, p. 26].

National models of CSR are determined by the features of economic, political and cultural development, which necessitates the development of regulatory documents at the state level, that is, recommendations and prescriptions apply to enterprises of this territory.

The corporate level of regulatory regulation of CSR decisions involves taking into account both basic international principles and specific requirements for business in one or another country.

Examples of normative documents of this level of development are:

- a code of corporate conduct that can be developed based on the principles of corporate governance and serve as a basis for creating corporate governance codes.
- the social charter of business is a set of fundamental principles of business practice, in many respects it repeats the international principles of socially appropriate behavior of the company, etc.

The norms of the internal corporate level of CSR regulation are based on the norms stipulated by the documents of the international, state and corporate levels of acceptance. Thus, from the standpoint of cross-level analysis, the principle of vertical regulation applies here.

At the intra-corporate level, regulatory documents reach the maximum degree of specification. Examples of normative documents of this level are: a collective agreement, a code of corporate conduct, a code of ethics, provisions on the company's mission, standards of socially responsible behavior, programs on business ethics, tariff agreements, etc.

Despite the fact that most of the regulatory documents are small in scope and are mostly general in nature, the specifics and specific goals of the company's development are reflected in them.

The most common among these internal documents, in which the enterprise's strategy in the field of CSR is established, is the collective agreement (about 58% according to expert research), which confirms the fact that most often activities in the field of CSR relate mainly to the field of personnel management.

Since 2008, the Center for CSR Development has existed in Ukraine as a leading independent expert organization uniting 40 enterprises. About 20 enterprises are partners of the CSR Center in educational projects.

During the years of its existence, the CSR Development Center: joined Ukraine in the development of the ISO 26000 international standard on social responsibility; annually holds in Ukraine the National CSR business case competition, the CSR Marketplace exhibition of social and

environmental projects, the Competition for the best non-financial report; prepared a training manual with the MES label "Corporate social responsibility: models and management practices); implemented the Initiative "Enterprise 2020: the role of business in society" [15, p.66].

As mentioned above, Ukraine has been working on the development and adoption of a national CSR strategy and the main national regulations and documents in this area for several years in a row, but these are only separate steps in this direction.

The ideology of the National Strategy of CSR in Ukraine includes the following main tasks: promoting the development of the state and society in the direction of CSR as a factor in the modernization of the economy and increasing its competitiveness; introduction of a general approach to understanding CSR; development of partnership to promote the prosperity of communities and the region; development of resource conservation and energy efficiency programs; ensuring human rights, ethics and education; development of excellence in business processes in enterprises, institutions and organizations; promotion of non-financial reporting systems, etc.

It is also advisable to consider CSR implementation activities at enterprises as a special form of innovative activity with a corresponding attitude from the state. The state could develop new forms of social partnership and hold regular meetings to develop relevant recommendations for business, etc.

As in most countries that have adopted the Ideology of the National Strategy and CSR policies are recognized at the national level, such conditions must be created in Ukraine, especially on the part of state and executive authorities, which will be beneficial for businesses to become socially responsible, and adopted documents in the field of CSR ensure the implementation of national interests, interests of business and citizens, strengthen integration international ties and ensure the competitiveness of the Ukrainian economy, ensuring the development of Ukrainian society.

Therefore, social responsibility consists in creating an effectively functioning system of social security for representatives of various groups and strata of society, providing conditions for free development, maximum disclosure of the creative potential of each individual, ensuring personal safety, maintaining an ecologically healthy living environment. No less important is the responsibility of the state to business, non-governmental organizations, trade unions and other structures of civil society.

A systematic approach to CSR research should solve the following tasks: ensuring the possibility of systematic study of regulatory objects in time and space; justification of activity goals in accordance with the state of the internal and external environment; confirmation of global, national and regional Interrelationship between the goals of social development; study of the mechanism of goal implementation, search for the most effective way of strategy implementation; identifying the system of relationships between subsystems and elements, studying the impact of each element on the entire system, and vice versa - identifying subsystems (elements of "bottlenecks" and "leading link" in the system); comparative assessment of competing alternatives that best meet system-wide goals, making timely, balanced and effective socially responsible management decisions).

The systematic research method involves the selection of research objects and tools. Objects include: interests, threats, challenges, reserves, resources, potential, capital, factors. Research tools include metrics, relationships, and interactions. Indicators (quantitative, qualitative, static and dynamic) and capabilities (social, functional and management) can be selected as measurement parameters.

In this study, CSR is considered as a set of social policy models, mechanisms and tools with a multi-level structure that includes three main levels of responsibility.

The problem of effective management is determined by the following factors: the complexity of the socio-economic system, the modern crisis process, the mechanism and technologies of management, the low level of management of the economic process by state bodies, the lack of effective management tools that can correspond to modern economic phenomena and the complexity of the process.

According to the requirements of the system structural approach, the system considers a set of elements, components and their inherent properties, which are combined with ideas (goals) to create a new integrity in terms of essence or quality in their interaction. As an economic system that determines the direction of social transformation, the systemic characteristics of corporate social responsibility can be characterized as follows [9, p. 116]:

- the state of the system is determined by its own values over a certain period of time;

- the dynamics of the system state determines the behavior of the system;
- the process of exchanging information (energy and resources) with the external environment of the system not only through the system boundaries, but also through each point of the system (for example, the infrastructure of the territory).

Social responsibility of entrepreneurship as a socio-economic system has the following characteristics: multidimensionality; variety of system structures (networks, trees, hierarchies, etc.); multi-connectivity of system elements (horizontal and vertical connections of subsystems); structural elements.

Variety of properties; multiple changes in the composition and state of the system; multi-criteria system (the difference between the local standard of the subsystem and the global standard of the entire system, their contradictions, especially of the cross-border meso-system); scientific sense of universality.

The application of the main principles and provisions of synergy in the study of social responsibility of enterprises makes it possible to analyze the reformation process in a non-linear, sharp way, identifying opportunities for synergy and new sources of sustainable development according to the criteria of business use. potential of structures.

The complexity and dynamics of economic processes require management to think systematically when making management decisions. The decision-making process begins with rationalization and clarity of ultimate goals. Consider the entire problem as a single system, reveal the consequences and relationships of individual partial solutions and explore possible alternatives for achieving goals (the goals of individual subsystems should not contradict the goals of the system as a whole) [12, p.695].

At the macro level, it is necessary to determine the prospects for the development of the national economy (in the unification of its components, inseparable from the external and international environment), to determine the goals of interaction between economic units and the influence of economic structures.

Managers of business structures of various types of ownership are responsible for the impact of their decisions on the work of their business structures, the results of their activities and their impact on the external environment: economic, ecological and social.

Social responsibility of entrepreneurship is a chain of actions of the state, enterprises, entrepreneurs and individuals that influence the sustainable development and quality of life of society members. On the other hand, the social responsibility of business entities is activity in such ways of obtaining profit that do not harm people, nature, and society.

As a systemic concept, the social responsibility of entrepreneurship reflects the relations between subjects in the environment of functioning of entrepreneurship subjects (internal and external), carried out with economic, social and environmental goals. To conduct a systematic study of corporate social responsibility, it is necessary to determine the subjects and objects of social responsibility, the relationship between them and their compliance with the goals of sustainable development policy.

The main characteristics of the CSR system are: complexity due to sufficiently strong material and information connections between subsystems and elements; openness (with input and output channels for exchanging information and signals with the external environment) and continuity (all signal states and all elements are set by continuous parameters); between the subsystems and elements of the system there are numerous and fairly strong informational connections, continuity, dynamics, distinctiveness of development, the influence of the external environment (when the system is influenced by the external environment). the environment simultaneously experiences the reaction of the system - the action itself [7, p. 116].

CSR as a set of interactions and mutual influences of business entities has all the features of a system, which should include the following:

- purposefulness - the competitiveness of the business system has its own goals, preliminary tasks and expected results;

- complexity - the variety of elements, components, intertwined with influencing factors, creates patterns of external and internal relationships that are directly dependent on external factors, such as economic development, geographical location, the presence of historically developed industries, etc.;

- divisibility of the system - which implies the existence of competing subsystems that are separated by individual characteristics;
- integrity - refers to a comprehensive, emergent quality that exists in the entire system, but not in its individual elements or subsystems;
- the diversity of the system is related to various autonomous elements of the competitiveness of its socio-economic system. The structure is determined by the stable connections that exist between the elements of the system and their distribution in the hierarchy;
- hierarchy - arises on the basis of decomposition and represents a relatively constant sequence of space-time relations between its elements and the external environment.

CSR management is considered as a technology, management practice and decision-making process.

CSR management as a technology involves defining a set of measures for the development of social responsibility of business entities based on research and analytical generalization of the state of the consequences of business activity for the state, region and personnel. Management technology means a set of methods, techniques for implementing management functions, taking into account certain criteria. Management technologies are based on production and information flows. Thus, under the technology of situational management of the social responsibility of entrepreneurship, it is expedient to understand the definition of a complex of organizational and economic measures to overcome the situation and reduce the level of its consequences.

The decision-making process in the national system of supervision of corporate social responsibility is a series of cyclical measures for the management subject to solve the problem, which includes analyzing the situation, forming alternatives, making decisions and organizing its implementation. That is, it is the process of forming the target behavior of the state based on the study of the effects of the activities of business entities at the macro-, meso-, and micro-levels of management.

Therefore, CSR management involves the study of relationships and relationships between social responsibility subjects and objects, taking into account the level and environment based on the principles of sustainable development.

Management of the social responsibility of entrepreneurship improves the national model of social responsibility through the use of new ways of organizing the management system, the use of new methods of solving tasks, changing management technologies and management principles.

Taking into account the principles of the Global Compact, the main objectives of CSR management can be defined as follows:

- 1) consumer orientation – consumer needs, quality assurance and satisfaction should be prioritized when making any management decisions regarding the business structure's activities;
- 2) focus on sustainable development – consider economic, environmental and social performance as a competitive advantage and should be an integral part of CSR management;
- 3) development orientation – the CSR management system must be flexible and quick to adapt to changes and innovations to ensure its not only adaptability, but also the ability to anticipate and/or shape changes in the external environment.

CSR management as a system of relationships and relationships between subjects and objects of social responsibility, taking into account the levels and the environment based on the principles of sustainable development, involves their identification by levels of management and levels of social responsibility.

The subjects of socially responsible activity in the economic sphere are enterprises (organizations), and their responsibility is revealed through the actions of specific individuals, which were determined by their belonging to this organization.

At the micro level, it is proposed to consider the social responsibility of entrepreneurship as a voluntary or socially oriented activity of business entities, aimed at the long-term perspective, which, in the case of effective management and use of the potential of intellectual resources, contributes to the improvement of activity results and contributes to the sustainable development of territories.

Management of corporate social responsibility is envisaged as the formation of the direction of systemic transformation of social responsibility: formation of the concept of the process, definition of the subject and object, consideration of interests, selection of methods of analysis and interpretation of facts and methods of determining the degree of satisfaction of the interests of business entities; goals and management Choice of method; definition of system boundaries (outline of system limitations that will affect the implementation of system processes); analysis of available resources, territorial potential, sustainability parameters to achieve management goals.

To assess financial and social prospects, information on the retrospective activity of business structures is necessary. For this, it is necessary to create methodological support subsystems - long-term, effective and retrospective analysis of social responsibility. However, social responsibility management requires more detailed information, taking into account the relationship between intellectual resources (technical, organizational) and production results. A subsystem that manages the analysis is intended for this purpose. The activity of business units in the field of corporate social responsibility regarding the adoption of operational, tactical and strategic decisions aimed at increasing the efficiency of social activities is studied [13, p.56].

The subsystem of CSR management analysis should solve the following issues: operational, tactical and strategic plans for scientific demonstration of social norms and standards of production, labor protection, sales and consumption and disposal of products; assessment of efficiency and development of corrective measures to ensure the impact of social investments, the achievement of goals is considered in the context of the potential of localization of deviations from the set tasks; permanent control over the formation of social costs in the field of activity; determination of methods of rationalization of these costs and effective change of their quantity and structure; using the results of the analysis to adjust the initial goals.

It should be noted that in order to implement comprehensive development based on the socialization of the economy, it is necessary to implement a number of measures, including: state support for business entities that implement social policy, in the form of tax benefits, state incentives, subsidies, etc.; openness of state authorities and general awareness of social measures; development and approval of regulatory documents (laws) regarding the conduct of social activities in the country; interest of local authorities in cooperation with commercial structures; implementation of social projects and social investment contests in the respective territories; creation of special purpose charitable funds; conducting special seminars, round tables on this issue for state authorities, with the involvement of university specialists, etc.

The concept of social responsibility in a business context means that a company works to achieve its financial goals and help society. The idea is that businesses should combine profitable activities with activities that benefit society.

That is, a socially responsible company should not work exclusively for profit maximization, but should make decisions and actions that are acceptable from the point of view of social goals and values.

Corporate social responsibility (CSR), in turn, is a management philosophy whereby companies incorporate social and environmental concerns into their business operations and interactions with stakeholders.

The principles of the enterprise in the field of social responsibility become one of the components of a successful strategy of strengthening the company's image and reputation, attracting customers and retaining the best employees.

One of the most serious problems related to CSR in Ukraine is the lack of evaluations of the effectiveness and efficiency of implemented corporate social programs. As a result, the social activity of enterprises remains in most cases one of the PR tools and cannot be fully associated with their development strategy.

Determining the assessments of social activity is related to the need to correctly compare the company's activities with the task of selecting partners for social projects.

Failure to perceive the need for corporate social responsibility at the enterprise is the main

problem of its development, as well as the absence and misunderstanding of the process of its organization. Although the issue of CSR organization depends on the attitude of the owners towards it, on the perception of its essence and necessity in the conditions of the development of modern processes.

Therefore, it is necessary to organically integrate CSR organization into the enterprise management system, to find its place in corporate management. This does not contradict the need to include CSR in the strategic management system.

The key element of socially responsible activity is its organization, which ensures the implementation of the company's strategy and plans in the field of social responsibility. It is precisely because of the lack of a systematic approach to CSR management that problems with their successful implementation arise. The main task of CSR management is to build a system of interconnected management tools that correspond to the principles of CSR, processes of corporate social perception, which are implemented on the basis of these principles and measurable results of the corresponding corporate behavior, integration of CSR principles into the activities of the enterprise [3, p.35].

As for planning the activities of the enterprise as a whole, it is a systematic process of enterprise management, the process of predicting the future, developing and justifying goals and objectives, determining the best methods and ways of achieving them with the effective use of all components of the existing potential of the enterprise, establishing their interaction and ensuring its development, with the aim of obtaining optimal results in accordance with the conditions of the environment in which it operates and satisfying the interests of all interested parties.

It is mandatory to develop a social development plan and include its main provisions in the strategic development plan of the enterprise. The main goal of its development is the formation of a system of the internal component of CSR and social values of the company's activity.

World trends are changing, if previously employees worked in one position and worried about entries in the work book, now flexible work schedule, "virtual office" and the opportunity to constantly learn and develop are becoming relevant. "Turquoise companies (enterprises)" built on equality, openness and mutual understanding appear instead of leadership qualities, where one person solves issues subjectively. The Turquoise Enterprises model assumes self-actualization, which is at the top of Maslow's pyramid. "Turquoise enterprises" consider the life of the organization as a personal and collective direction of development on the way to the true goal.

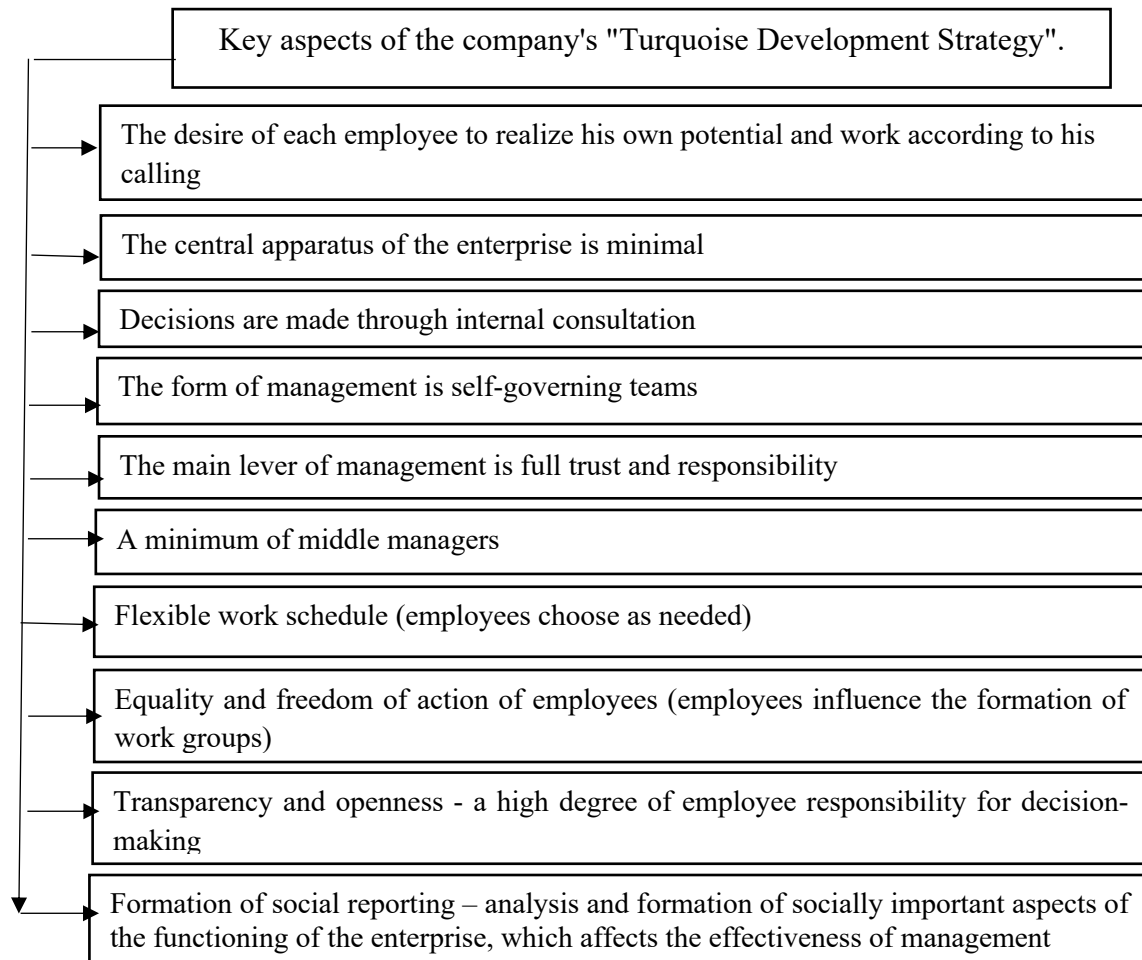
Effective work performance by employees is possible only if they know and understand the strategy of social responsibility, can position it in a broad social, business and environmental context, the strategic goals of the organization and want to achieve them. Therefore, an important prerequisite for the successful implementation of the strategy is training and raising the awareness of employees regarding the company's approach to social responsibility, its goals and projects [5, p.93].

That is why enterprises should choose new directions of personnel development, which would be based on socially responsible and ecologically oriented management of its development.

The level of the relationship of consciousness, freedom and social responsibility of the employee affects the quality of his life, which is manifested in the awakening of his interests in a new way of life and changes in behavior, attitude to work and to the people around him. A satisfactory quality of life is characterized by harmony in social and labor relations and the behavior of employees. Such harmony occurs with a certain balance in the specified ratio, which can be achieved at different levels of personality development.

We offer for consideration a new model of enterprise management - the "Turquoise Development Strategy", the main aspects of which are shown in Figure 1.





*Figure 1. The main aspects of the "Turquoise Development Strategy" of the enterprise.*

Important aspects of this strategy are self-governing teams, coordination and meetings mostly on demand, personal freedom and responsibility for work instead of job descriptions, clearly defined responsibilities that can be changed, fully decentralized decision-making based on a consultation process, etc.

All company information is available to employees in real time, including data on the company's financial condition and wages. The strategy appears as a result of the collective efforts of self-governing workers; innovations and developments of the enterprise are created from the inside out, because the offer is determined by the purpose of the organization (in traditional enterprises, the opposite happens, information flows from the outside to the inside). The internal measure of this strategy is integrity. As for change management in times of crisis, this strategy is designed to involve all interested parties so that a solution emerges as a result of collective intelligence.

Effective functioning of this model is possible only if the relevant principles are followed: continuous development of employees; there is no leader, but there are moderators who give advice; self-management in teams; equality and freedom in the activities of employees; social (non-financial) reporting; implementation of areas of social responsibility, etc. (Table 1).

DEVELOPMENT OF MANAGEMENT IN THE CONDITIONS  
OF INTERNATIONAL INTEGRATION PROCESSES

Table 1. Basic principles that must be applied when implementing the "Turquoise Development Strategy" at the enterprise.

Principles	Characteristic
1. Continuous development of employees	Active time investment based on harmony, consensus and justice
2. Absence the leader but availability of a moderator who advises	Autonomous self-managed teams, all decisions are made within the company at a general meeting. Teams turn to the central office for help only when needed. Such enterprises are characterized by ochlocracy - the absence of a leader and division between organized people
3. Self-management in teams	The organizational process functions at the lower level, the teams independently decide the entire organizational and management process
4. Equality and freedom of action of employees	Team expansion. Employees influence the creation of work groups
5. Complete openness (transparency)	High level of responsibility of employees for their decisions. There is a multi-stage resolution of conflicts
6. Work is to the satisfaction of all participants in the process	Business processes are inside-out marketing: offering a product based on the company's goal
7. Realization areas of local social responsibility	Conducting the social policy of the company taking into account the interested parties (interaction with the community, interest of the company's employees in the process of activity, loyal attitude of consumers of products); transparency and publicity, etc

We note that after the implementation of the proposed "Turquoise Development Strategy" at the enterprise, changes are possible, which can be investigated on the basis of SWOT analysis (Table 2).

Table 2. SWOT analysis of the enterprise after the introduction of the "Turquoise Development Strategy".

<b>Strengths (S)</b>	<b>Weaknesses (W)</b>
<ol style="list-style-type: none"> <li>1. Motivation and interest of employees</li> <li>2. Any of the employees can propose their project</li> <li>3. Exchange of duties and experience</li> <li>4. Increasing the yield, profitability, profitability level of the enterprise</li> <li>5. Employee cohesion</li> <li>6. The interest of employees in increasing the results of their work</li> <li>7. Responsible attitude of subordinates to the performance of their duties</li> <li>8. Increasing labor productivity;</li> <li>9. Decrease in staff turnover at the enterprise</li> <li>10. Minimization of enterprise risks;</li> <li>11. Timely response to external and internal factors of influence</li> <li>12. Integrity of the enterprise as a system</li> <li>13. Coordination of company priorities</li> </ol>	<ol style="list-style-type: none"> <li>1. Mentality, management's perception of implementing changes</li> <li>2. Ambiguous perception, misunderstanding by employees of the new development model</li> <li>3. Little experience and lack of management practices</li> <li>4. Gradual adaptation to the new development model</li> <li>5. Lack of a strategic approach to enterprise management based on self-management</li> <li>6. Additional financial costs for the organization of a new development model</li> <li>7. Reducing the influence of management on employees</li> <li>8. Lack of full-time employment</li> <li>9. Reduction of enterprise performance indicators at the beginning of operation due to the introduction of a new management model.</li> </ol>

Table 2. Continuation.

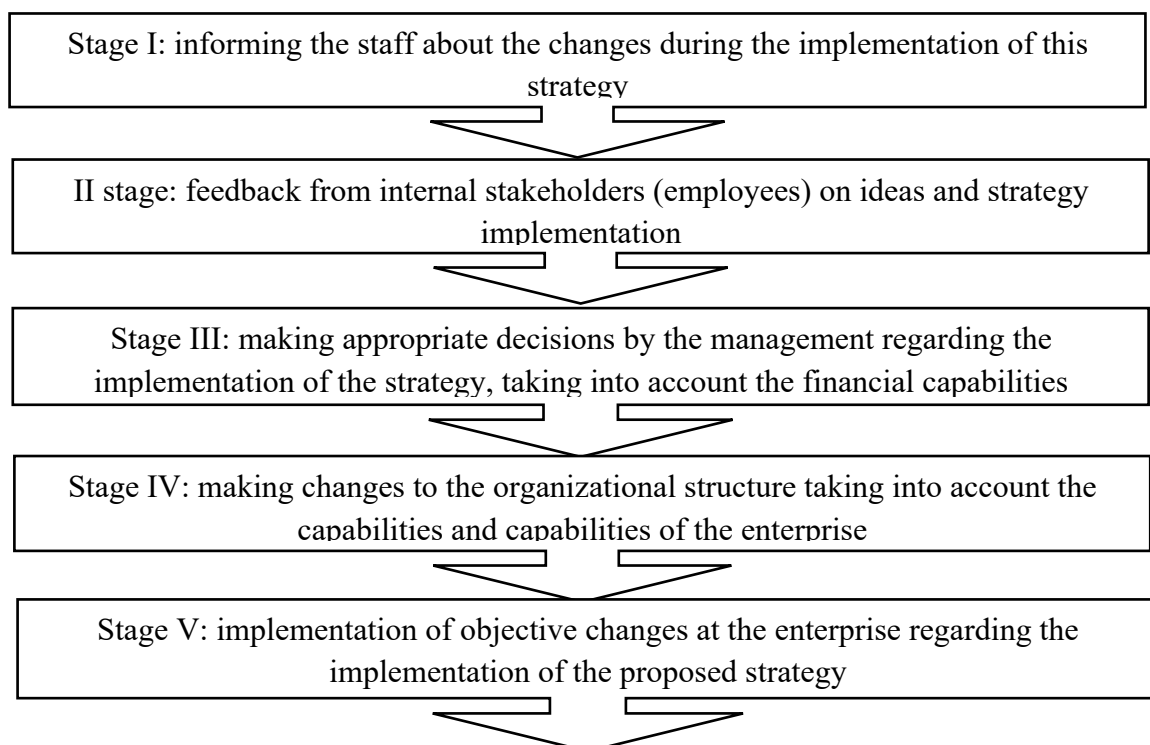
<b>Opportunities (O)</b>	<b>Threats (T)</b>
<ol style="list-style-type: none"> <li>1. Realization of the employee's potential</li> <li>2. Training of employees without special costs</li> <li>3. Interest key stakeholders</li> <li>4. Safe space</li> <li>5. Self-regulation and self-management of the enterprise</li> <li>6. Adaptation to the new organizational structure</li> </ol>	<ol style="list-style-type: none"> <li>1. Changing the system of remuneration and incentives can lead to misunderstandings in the team</li> <li>2. Irresponsibility of employees regarding their duties</li> <li>3. A rapid upheaval of the existing organizational culture may lead to misunderstandings between department heads (middle managers) and company employees</li> </ol>

In the structure of the identified directions after the introduction of the new development model, the greatest specific weight among the strengths is the increase in the yield, profitability and level of profitability of the enterprise, the increase in labor productivity, the decrease in the turnover of the enterprise's personnel and the minimization of risks. At the same time, opportunities are seen in the interest of key stakeholders of the enterprise, self-regulation and self-management of the enterprise.

Among the weaknesses, it is worth highlighting the lack of experience and the lack of management practices in Ukraine regarding the construction and organization of "Turquoise Strategies", the lack of a strategic approach in the management of the enterprise, which significantly increases the risks of the enterprise, the decrease in performance indicators at the initial stage of operation as a result of the introduction of a new management model.

The greatest threat is the irresponsibility of employees regarding the performance of their duties after the introduction of a new management model, because the verification and control over their performance is weakened. Regarding the stages of implementation of the "Turquoise Strategy", it is worth highlighting five main ones (Figure 2).

So, the final results of the company's activities depend on the motivation of the employees, and the interest of the employees in implementing social projects depends on the directions of social work, since sometimes it directly affects the employees themselves, their family, the community to which they belong. An enterprise that engages in social activities (various levels of social responsibility) is interested in the implementation of social projects and investments, because this directly affects the image of the enterprise, demand for products and the possibility of entering foreign markets [2, p.38].



*Figure 2. Stages of implementation of the "Turquoise Development Strategy".*

The implementation of the program of increasing social responsibility is an iterative process that is permanent and deeply integrated into the operational activities of the enterprise. After receiving feedback from the subjects of social responsibility of the business and making the appropriate corrections to the program, it is necessary to go to the first stage and repeat all the actions.

According to the proposed methodical approach, at the first stage, the goals and objectives of the program of increasing social responsibility for the enterprise should be determined. Owners and managers must determine the priority subjects, whose needs will be addressed by activities within the framework of the program, the economic, social and environmental goals of the program and the corresponding tasks designed to ensure a stable increase in the quality of life of representatives of the local community and the population as a whole. At this stage, it is important to emphasize that increasing social responsibility becomes possible only under the conditions of using the company's own economic resources, but increasing profits and business value cannot be the only and primary goal of implementing such a program.

At the second stage, it is advisable to determine the circle of persons responsible for the implementation of the program of increasing social responsibility in general and its individual stages, as well as to establish the terms of its implementation.

At the third stage, the general level of social responsibility of the enterprise should be determined, as well as the level of social responsibility of the enterprise in each direction. This will make it possible to identify strengths and weaknesses and, at the next stage, to determine ways to increase CSR in the food market, based on the results of qualitative and quantitative analysis.

Also, at this stage, it is possible to recommend conducting an audit, which is a "formal process of reviewing the company's social policy and its results", which aims to "work out the mechanisms and documentation necessary for the organization's further work in this direction".

A social responsibility audit can be conducted by a specialized division of the enterprise or by involved experts.

There are four main stages of conducting a business social responsibility audit.

Collection and analysis of documents and information, including:- analysis of the mission and documents defining the corporate **policy**; - survey of managers and employees; -conduct employee surveys to determine whether the company's declared social mission corresponds to the achieved results; - assessment of the gap between the current state and defined tasks; -announcement of the results of the audit of subjects of corporate social responsibility; - strategy adaptation, to overcome misunderstandings, education and training for employees.

The audit results are the basis for the preparation of non-financial statements, which can be performed in accordance with the requirements of the Global Reporting Initiative standard or the Integrated Reporting Standard.

At the fourth stage, in the field of implementation of corporate social responsibility, specific measures for implementation are selected and prioritized based on the results of the analysis. For this, it is advisable to apply taxonomic analysis, which involves the calculation of a taxonomic indicator, which is a synthetic value that contains all the signs of social responsibility of business. To conduct a taxonomic analysis of the enterprise, we offer a matrix of initial data for system research (Figure 3).

The calculation of the taxonomic indicator makes it possible to identify the most developed areas of the enterprise's social responsibility. The high value of this indicator indicates a fairly harmonious development of social responsibility in all directions.

Among the least developed areas of social responsibility implementation of the enterprise are "compliance with the requirements of the current legislation" and "ensuring decent and safe working conditions". Accordingly, it is the last two areas that are prioritized for drawing up a program to strengthen the social responsibility of the enterprise.

Possible measures aimed at increasing the social responsibility of business in each direction are presented.

1. Compliance with the requirements of the current legislation: it is necessary to check the actions of the business for compliance with the norms of the current legislation on the territory of the state, as well as the countries whose entry into the markets has already been implemented or is planned (for

example, whether the company fully pays income tax, deductions for social activities and other obligations payments from taxes and fees, dividends, etc.).

To increase the transparency of the company's activities, we recommend using international methods, for example, Assountability 1000, Global Reporting Initiative, Standard SA 8000 and others.

2. The organization of decent and safe working conditions at the enterprise includes improving the health, quality of life and well-being of the enterprise's personnel, namely ensuring:

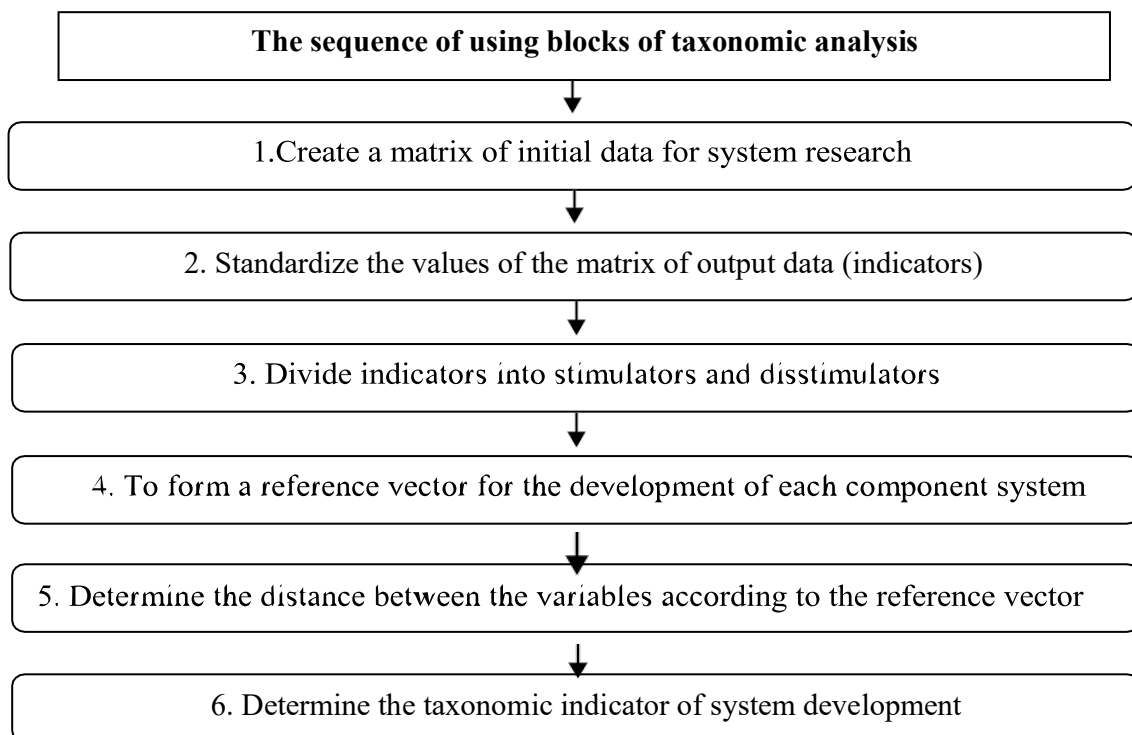
- workplace safety and decent wages,
- observance of human rights, protection and health protection,
- professional development of employees,
- improving the moral climate within the team,
- formation and development of corporate culture,
- support for employees' self-realization,
- development of social infrastructure and social security of employees, qualitative development of the social sphere at the enterprise and in the region.

3. Information openness and good faith advertising of goods is an important element of social responsibility, related to the company's communication policy and involves:

- providing information about products in good faith,
- rejection of unfair advertising,
- open and transparent reporting on the company's activities, provision of complete and true information on the company's activities and results, financial indicators, development plans, products.

On the official website of the enterprise, we recommend placing:

- information about the organizational structure of the enterprise, management staff, principles of appointment to positions and evaluation of the performance of management bodies;
- Code of ethics and results of its implementation;



*Figure 3. Algorithm for taxonomic analysis of system development.*

- compliance and anti-corruption policy;
- policy on salaries, bonuses and remuneration of management;
- the principles of calculating remuneration for the management of the enterprise and members of individual management bodies, as well as its amount;

- programs for compliance with labor safety and health protection, results;
- employment policy for people with special needs;
- gender equality policy and its results;
- collective agreement;
- personnel development programs and program implementation results.

The development of the specified documents will allow for an organizational increase in the social responsibility of business, and their publication will contribute to the improvement of the image of the enterprise and trust on the part of consumers and partners.

We advise you to cooperate only with those business partners "who share similar values and adhere to clear norms of responsible behavior."

The practice of responsible behavior among suppliers, partners and contractors of the enterprise can be established in a special internal document that regulates relations with the aim of assessing and minimizing economic, social and environmental risks, and norms of cooperation can be included in the list of criteria for selecting counterparties, provisions of bilateral agreements with partners that can provide for audits to ensure compliance with these requirements. We consider it necessary to post the described document on the company's official website.

4. It is also advisable to endorse the ISO 26000 International Standard "Guidelines for Social Responsibility", according to the requirements of which a business must: be responsible not only for the production process of the product/service, but also for its further exploitation; take effective measures to prevent negative impact on the environment; implement programs to assess, reduce or prevent negative impact on the environment, products and services; pay the cost of necessary environmental restoration measures.

5. It is important to comply with the requirements of the International ISO 14001 standard, which provides for: development of procedures for measuring the impact of one's activities on the environment and compliance with the requirements of environmental legislation; definition of environmental goals and objectives and programs for their achievement; determination of the structure of responsibility and allocation of resources for the introduction of environmental management, conducting appropriate training for personnel; development of a system for monitoring the main areas of activity that can significantly affect the environment.

We believe that the use of the proposed methodical approach to ensuring the social responsibility of an enterprise in the market is an effective tool for improving its image and trust on the part of the subjects of social responsibility, which allows achieving sustainable economic, social and environmental results through the development of a detailed program of activities with an indication of the circle of responsible persons, terms of implementation, methods of evaluating the effectiveness of the implementation of measures and improving the program.

Solving social problems largely depends on the degree of development of civil society, the nature of the labor market, and the specifics of the operational redistribution of the workforce. Thus, the developed labor market responds sensitively to manifestations of social activity of business. Given the choice, a person will prefer a socially responsible business that is interested in developing loyalty and competence among staff, as well as in forming a positive image that attracts the best specialists on the market. This contributes to the evolution of corporate systems towards openness, honesty and responsibility.

CSR involves the voluntary investment of part of the profit in social development through the social investment mechanism. The latter can be understood as a wide range of resources, namely material, technological, managerial, financial, which are directed to the implementation of social programs, taking into account the fact that in the long term the company will receive a social / economic effect [1, p.98].

Investing in employees is one of the factors that increases labor productivity and employee loyalty, thereby increasing the efficiency of the entire business. Investment in human capital is purposeful investment of resources in areas that improve the quality of human parameters, such as efficiency (intelligence, education, physical and mental health, creativity, motivation systems, etc.).

The program of internal investments in personnel is built on the basis of corporate social

programs, which can be understood as the voluntary activities of the enterprise of an economic, social and environmental nature, aimed at meeting the corresponding expectations of internal and external stakeholders.

Social investments involve not just direct income of the enterprise, but a certain business effect, which means a positive effect on the activity of an economic entity, a result that is not expressed in monetary form, but has a delayed effect. In general, social investment is a long-term investment of funds with the aim of improving the quality of life of people through the creation of new technologies and mechanisms for the distribution of funds among different groups of the population, taking into account their needs.

Employees can only perform their jobs effectively when they know and understand social responsibility strategies, can adapt them to the wider social, business and environmental context, and understand the organization's strategic goals and want to achieve them. Therefore, an important prerequisite for the successful implementation of the strategy is training and raising the awareness of employees about CSR methods, goals and programs.

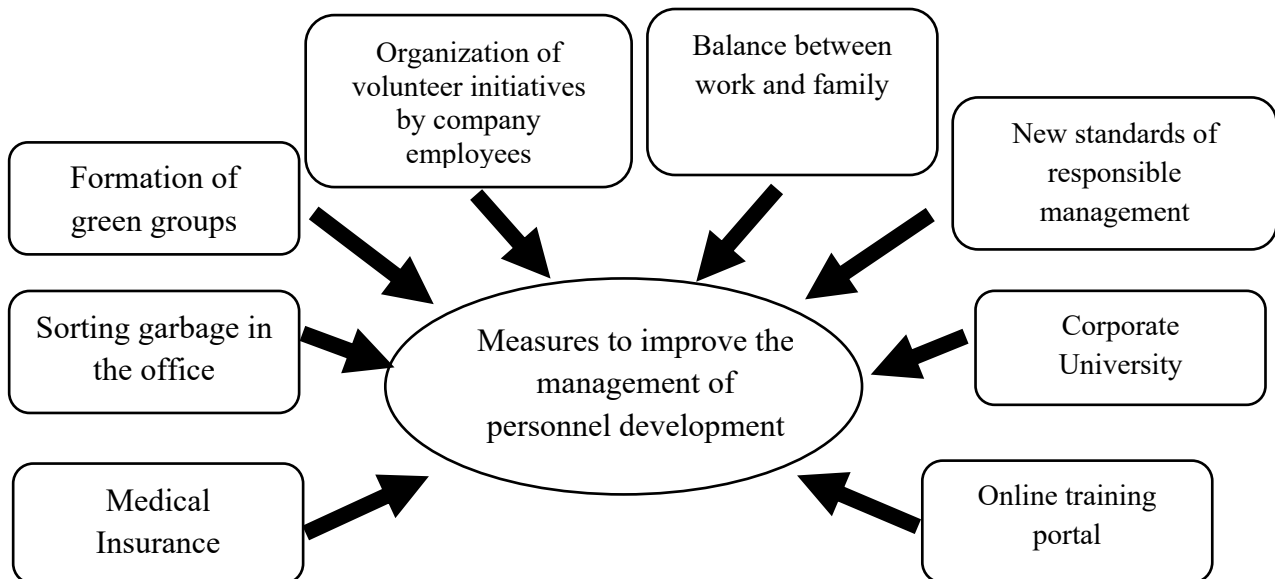
That is why the enterprise should choose new directions of personnel development, which would be based on socially responsible and ecologically oriented management of personnel development.

On the basis of the proposed directions for improving the development of the company's personnel, the following necessary measures for implementation have been determined (Figure 4).

Taking care of employees' health is an important indicator of compliance with the principles of social responsibility. Expanding social benefits for employees is an urgent obligation of employers who seek to retain valuable employees and motivate them to work productively.

Sorting garbage in the office. This is the main principle of a green company or Green office. Having implemented a waste sorting system, purchased the necessary containers and concluded contracts for waste removal (for waste paper, recycling, etc.), it is necessary to conduct training on separate waste collection among the staff. After all, the issues of environmental pollution, waste sorting and their rational processing are directly related to the company's social responsibility.

Formation of green groups. Identification of "green team" ambassadors at the enterprise, i.e. informal groups of employees who voluntarily transfer knowledge on sustainable development to others. Such teams, for example, work at e-Bay, Intel or Yahoo.



*Figure 4. Components of socially oriented management of enterprise personnel development.*

Formation of green groups. Identification of "green team" ambassadors at the enterprise, i.e. informal groups of employees who voluntarily transfer knowledge on sustainable development to others. Such teams, for example, work at e-Bay, Intel or Yahoo. "Green Teams" are gaining popularity as an effective tool for

raising employee awareness and demonstrating their commitment to the company. Another dynamic trend is the involvement of employees in sustainability activities outside the workplace.

Organization of volunteer activities of company employees. Against the background of the events in our country, Ukrainians are uniting and actively trying to improve the environment, the territory they live in, help the army, and improve their country. Therefore, it would be expedient for enterprises to introduce traditions of implementing volunteer initiatives of employees, which not only benefit the environment, but also unite the team.

Giving activists one working day per month to participate in volunteer activities such as cleaning or repairing medical centers, collecting food, essential items for people with disabilities, bazaars, arranging playgrounds and surrounding institutional areas for those who need it most.

Proper nutrition of employees. Introduction of a series of trainings on managing one's own health, principles of healthy eating, etc.

Balance between work and family. Today, it is a new competitive advantage for companies and employees. Among them are the introduction of a flexible schedule, working from home, giving dad 2 weeks of leave after the birth of a child, etc. 50% of employees do not have time to spend with their families, so productivity and motivation fall, and the number of errors when completing tasks increases.

Economical use of paper. Since the use of paper is growing by 35% annually, companies today usually turn to electronic document management and reduce paper transactions. Today, there is an online service "In time" that allows you to exchange documents in electronic form. This will reduce paper and courier costs, save staff time, speed up business processes, etc. So, this will instill social responsibility among employees, and they, in turn, will buy tickets for concerts and movies, not by printing, but by showing them on their phones.

New standards of socially responsible management. Today, there are many international standards for regulating CSR. One of these are the social and ethical reporting standards of the AA1000 series, which are aimed at streamlining the company's social initiatives and increasing their effectiveness; SA 8000 ("Social protection") - a responsibility standard that establishes the norms of employer responsibility in the field of decent working conditions: the emphasis is on human rights and health, sets requirements for the social aspects of the personnel policy of manufacturers and suppliers ISO 26000: seeks to help organizations promote sustainable development, encouraging them not to limit themselves to compliance with the law, recognizing that this is a fundamental duty of any organization and an integral part of its social responsibility; ensuring mutual understanding in the field of social responsibility and complementing, not replacing, other tools and initiatives in the field of social responsibility.

A corporate university is a place for training and development of company employees. Certified coaches and trainers will work here to improve the company's management and leadership results, popularize corporate culture and values, nurture talent and become a platform for creating favorable conditions for development and innovation.

Online training portal. Nowadays, self-education through the Internet is becoming an increasingly popular phenomenon, so the task of the company is to create its own platform to provide each employee with the guidance and knowledge he needs in his professional activity, according to part of the personal development plan and the development of other competencies. For example, in accordance with the rules of social responsibility, it is necessary to constantly conduct trainings, webinars on the knowledge of ecology, sustainable development, and social responsibility on the platform. On the portal, it is necessary to promote the values and tasks of the enterprise, especially in terms of social responsibility. The portal can also include a system for submitting proposals, regarding the implementation of social responsibility of the enterprise, sharing one's own experience with colleagues.

An important factor of online education is its environmental friendliness, because it reduces the cost of electricity by more than 80%, saves the use of paper, textbooks, eliminates the costs of travel, equipment, etc. And above all, it increases the level of employee satisfaction with the company, which moves in step with technologies, allows them to be aware of new and relevant information.

The leading direction of the implementation of waste sorting at the enterprise is the development of social responsibility of each employee of the company. Banal installation of baskets will not bring any results, therefore, first of all, it is necessary to prescribe new values, convey the importance of the



project to employees. Conducting monthly trainings on the topic of educating a socially responsible employee, about the consequences of irresponsible activity and the importance of the employee in achieving company success thanks to his activity.

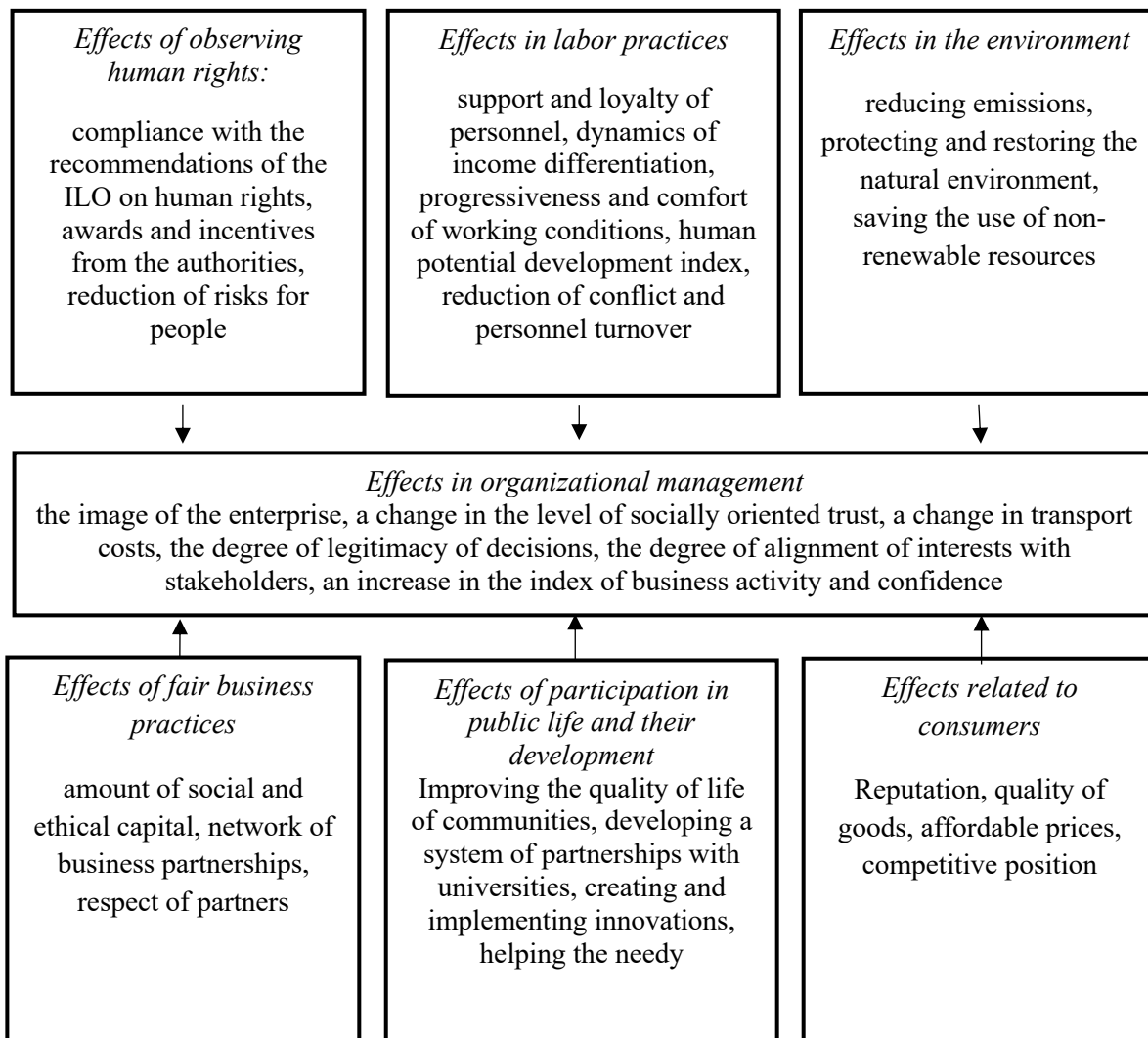
Using theoretical knowledge, the enterprise needs to apply it in practice. For example, the involvement of workers in the mass improvement of territories, their holding lectures in schools, kindergartens and universities.

That is, the success of personnel development will be manifested in the involvement of employees in any actions related to social responsibility, which will inspire employees to adopt an environmentally safe approach to work, habits, create a positive psychological climate in the team and increase loyalty to the organization.

Companies use different strategies: some encourage employees to reduce their negative impact on the environment and train them in this direction, others share knowledge about health and nutrition, inspire physical activity, etc. Encouraging employees to change their behavior outside the workplace will contribute to their health and development, as a manifestation of CSR, on the one hand, and as a tool to raise awareness of CSR and achieve its strategic goals, on the other.

In addition to the economic effect, the implementation of the principles of social responsibility, which plays a role at each stage of the company's operation, will provide the following advantages (Figure 5).

The strategy of socially responsible management of the development of the company's personnel, which will be aimed at raising environmental awareness among employees, will contribute to the growth of employee loyalty and reputation, will form the image of a green company, will reduce the impact on the environment, which in turn will ensure the development of environmental innovations, cooperation in international directions, economic efficiency and will increase state subsidies.



*Figure 5. Effects of the introduction of social responsibility for the enterprise.*

Summarizing, we can say that the development of socially responsible personnel is the primary task of an enterprise that wants to strengthen its position on the market and win the reputation of a responsible employer, and high loyalty of personnel will ensure the growth of the enterprise.

The basis for effective management of a modern organization in the long term becomes social business responsibility that affects the interests of all participants in the organization. Creation social values and long-term approach in the development of the company today is possible thanks to development and implementation of a social strategy responsibility of the enterprise.

It can be done in this way the conclusion that corporate social responsibility is becoming a strategic direction company's activities. CSR reporting in its comprehensive version should be considered as progressive form of strategic management and corporate culture' as the most important tool for capitalization and development of companies' business reputation, increasing efficiency operational activity. Adherence to standards and publication based on them of social report gives the company the following profits:

1. Strengthening the company's reputation.
2. Improving the quality of business management increasing labor productivity staff reducing operating costs' increasing sales and growth customer loyalty.
3. Increasing the investment attractiveness of the enterprise financial growth performance indicators and the opening of free access to capital.

Enterprises that do not participate in corporate social responsibility miss an opportunity in business' lose competitive advantages and fall behind in management.

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