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SOCIAL RESPONSIBILITY OF BUSINESS IN ECONOMIC INNOVATIVE DEVELOPMENT

Summary. The purpose of this article is to research the existent state of social responsibility of Ukrainian business and its prospects, taking into account the innovative way of development of the Ukrainian economy. The Authoress presents the need and the necessity of social and legal responsibility of companies' operation towards the citizens and the state as a whole. In the paper the theoretical background of the issue was presented with the wide range of definitions and explanations of social responsibility of business as well as the researchers that examine that problem in the Ukraine and abroad. The paper underlines the need of innovative development of Ukrainian economy and submits the reasons for which it can not be reached in the same way as in more developed countries. The Authoress suggests that not only technological and infrastructural changes are needed, although they are very important, but the set of cultural, educational, communication and socio-economic processes must be implemented. In the final chapter of the paper the Authoress depicts a modern approach to social responsibility of business in Ukraine and gives numerous examples of the engagement of particular companies and the state in social responsibility activities.

Keywords: social responsibility of business, business responsibility standards, innovative development of the economy, business management, socialization of business

SPOŁECZNA ODPOWIEDZIALNOŚĆ PRZEDSIĘBIORSTW W INNOWACYJNYM ROZWOJU GOSPODARKI

Streszczenie. Celem niniejszego artykułu jest zbadanie aktualnego stanu społecznej odpowiedzialności przedsiębiorstw działających na Ukrainie oraz jej perspektyw na przyszłość, z uwzględnieniem innowacyjnego rozwoju ukraińskiej gospodarki. Autorka przedstawia potrzebę i konieczność społecznej i prawnej odpowiedzialności w działalności przedsiębiorstw w stosunku do obywateli i państwa

jako całości. Artykuł prezentuje teoretyczny zarys problematyki z podaniem szerokiej gamy definicji i wyjaśnień czym jest społeczna odpowiedzialność przedsiębiorstw, a także naukowców, którzy zajmują się jej badaniem zarówno na Ukrainie jak i za granicą. W artykule podkreśla się potrzebę innowacyjnego rozwoju ukraińskiej gospodarki. Podaje się także powody, dla których rozwój ten nie może zostać osiągnięty w podobny sposób jak odbywa się to w państwach bardziej rozwiniętych. Autorka sugeruje, że wymagane są zmiany nie tylko w sferze technologii i infrastruktury, choć te także są bardzo ważne, ale musi zaistnieć wiele procesów w sferze kultury, edukacji, komunikacji oraz w sferze socjo-ekonomicznej. W ostatniej części artykułu autorka obrazuje nowoczesne podejście do kwestii społecznej odpowiedzialności przedsiębiorstw działających na Ukrainie i podaje liczne przykłady zaangażowania poszczególnych przedsiębiorstw oraz państwa w działania na rzecz społecznej odpowiedzialności.

Słowa kluczowe: społeczne odpowiedzialność przedsiębiorstw, standardy społecznej odpowiedzialności, innowacyjny rozwój gospodarki, zarządzanie przedsiębiorstwem, socjalizacja przedsiębiorstw

One of the goals of sustainable development for Ukraine is economic development, which is to create socially and environmentally oriented investment and innovative (consists in forming socially and the ecologically oriented investment-innovative market economy, which will provide high quality of life, rational consumption of tangible resources [5, p. 106].

Today, sustainable economic development is determined not by the factor of availability or allocation of sources of raw materials or outlets, but opportunity for enterprises to join the market of highly qualified labour resources, scientific inventions and technologies. Sustainable economic development is impossible without an active formation of innovative model, which is based on the integration of networks of suppliers, producers and consumer-related chain „education, research, development, industrial production and market” [3].

1. Necessity of innovative development of economy and a role for it of social factors

Importance and necessity of the urgent passing to the innovative type of growth is caused by extensive factors of growth practically itself was fully exhausted. It is impossible to talk about the economy which grows in general, without touching on the problems of its quality and provision of progressive innovative changes.

Innovation development model reliably confirms its efficiency. The economic growth of countries that have chosen this model is less dependent on the natural resources (природні багатства – natural resources) and cheap labor force, but much more defined by intellectual

sphere development, creative implementation of its achievements into production, which will be competitive on the global markets of goods. In developed countries, 90% growth in domestic product (GDP) accounted for the production of high technology products (goods) [4].

Successful integration of Ukraine into the world economic system is impossible without innovative development of economy. This statement puts new questions to the Ukrainian companies, one of which is concerned with social responsibility of the state to the citizens, and on the other from companies to their employees and the state. Orientation of Ukraine on innovative development of economy, without which successful integration of Ukraine is impossible in the world economic system, puts new questions before the Ukrainian companies, one of which is related to social responsibility, from one side, state before the citizens and, from other side, enterprises before the workers and state.

On the verge of XX-XXI ages humanity entered into informative days which are marked avalanche-like growth of changes in all spheres of social life. Information technology revolution has caused extremely fast social changes, many of which are very substantial and are radical in nature. Accordingly, informative and technological society appears as an extraordinarily difficult system, the main tendency of which is the fundamental renewal of all structures and institutions that affects all spheres of social and individual life. Information society radically differs from previous society by attitude toward innovative processes. The basis of its development is not only the application of certain inventions and engineering solutions, but also generation an innovative environment. This connects the entire infrastructure of society – economics, culture, education, communication sphere and other. There is variety of the tendencies, which represent complexity, ambiguity and unpredictability of social processes, in such society [7]. This social transformation processes in innovative economic development associated with increased attention to social responsibility.

2. Essence and value of social responsibility of business

The management of business organizations has responsibility to the society: both legal and social.

Legal responsibility is inhibition of concrete laws and norms adjusting, which determine what an organization is allowed or not allowed to do. Legal responsibility is inherent in companies which adhere to the traditional model of business.

Social responsibility – the level of the voluntarily reacting of an organization on social problems.

Simultaneous legal and social responsibility of organizations is inherent to the modern model of business.

Today, the question of social responsibility more and more begins to fluster Ukrainian society in connection structural alteration of economy, as this step is related to the increase in competitiveness of domestic enterprises and economy on the whole. In same time, the competitiveness of enterprises is formed under the act of basic factors, one of which is an attitude of guidance of enterprises toward social questions. Consequently, the increase of competitiveness of domestic economy today directly depends on social development of the Ukrainian companies.

The issues of social responsibility of business is now examined by many foreign and domestic researchers, such as K. Devis, S. Zadek, E. Karnegi, G. Lensen, M. Fridmen, O. Sheldon, V. Vorobey, S. Illyashenko, S. Knyaz', O. Kuz'min, A. Sadekov, M. Starodubska, M. Tugan-Baranovskiy and a lot of other. However, the question of the relationship of innovative economic development and social responsibility of Ukrainian business is insufficiently researched, it is because today the main task of Ukraine is the deep economic adjustment, the purpose of it is not just sustainable growth, but also acquisition to social nature as the basis for sustained economic development.

The purpose of this article is to research the existent state of social responsibility of domestic business and its prospects, taking into account the innovative way of development Ukraine's economy.

The problem of social responsibility arose from the beginning of an item, but also discussions around this problem are not calm down till the present day. One of the first supporters of social responsibility of business organizations, Robert Vud – the president of point-of-sale firm «Sirs Rebak and Co», is in the report for 1936 reminded shareholders of social obligations of organization.

Very often, when researching the question of social responsibility we may find the name of Andrew Karnegi – a steelmaking industry-leading businessman, which gave out «Gospel of prosperity» in 1990, where were expounded the doctrine of capitalist charity according to this hypothesis profitable organizations must sacrifice a part of the facilities to the good of society. He invested over \$350 million in the social programs and built over 2000 public libraries. We also know the American businessman John D. Rokfeller who endowed \$550 million in the “Rokfeller's fund”, the facilities he owned are utilized according to the decision of socially meaningful problems in the field of economics, science and culture.

Widely known economist M. Fridmen expressed an opinion that social responsibility of business consists in growth and maximization of income. He believed, that the doctrine of

social responsibility as nothing can undermine a free society. The responsibility of the corporation is removing the profit for shareholders [10, p. 75].

So far, absolute and unique determination of social responsibility is not and, probably, can not be, as speech goes about approach of the systems to the complex problem.

In obedience to the Memorandum about social responsibility of business in Ukraine [1] the definition of «social responsibility of business» we should understand responsible attitude of any company toward the product or service, customers, employees, partners, active social position of the company, which consists of harmonious coexistence, co-operation and permanent dialog with society, participation in solving the most difficult social problems.

Social responsibility of business is a policy, which is consciously and deliberately chosen by a company in order not just to exist, but to make the positive contribution to the development of modern society.

According to one definition, social responsibility of companies is a way of managing business processes to ensure a positive impact on society [2].

After the version of the World Advice of Companies from Steady Development, social responsibility of companies is a long-term commitment of companies to behave ethically and contribute to economic development while improving the quality of worker's life, communities and the whole society.

In accordance with the project of international leadership in social responsibility ISO 26000 social responsibility is responsibility of organization for the impact of their decisions and activity on society and environment, that will be realized through the transparent and ethical conduct, relates to steady development and welfare to society, takes into account expectation of the interested parties, widespread in all organization and does not conflict with the proper legislation and international norms of conduct.

Now we can say, that social responsibility is the level of the voluntarily reacting of organization on certain social problems. This concept and conception of social responsibility anticipates harmonious combination of three major concepts – people, money and nature.

At the same time no less important are social factors for innovative development. According to the UNO investigation of Ukrainian business after 2005, on average 49,1% of enterprises do not monitor the social impact of innovations, from time to time it is done by 29,4% enterprises and only 5,3% – use clear indexes for an estimation [8]. As a rule, it is the indexes of performance on the environment. As we can see from the foreign experience – there is strong attention to the question of social responsibility. For example, there is a law in France, in obedience to which every public company which places its shares on the stock exchange have to report on the social programs and social consequences of innovative activity. This law is intended to encourage companies to social responsibility, and also to

control their data [8]. As for Ukraine, the ability to determine the social effects of innovative development become especially important. From an economic point of view stable development of enterprises means their social weight: first, in terms of produced goods, and secondly, in formation of budget revenues of all levels through the tax system. Guarantees of employment, providing renewal of certain number of working items, creation of material conditions of workers capacity securities determine understanding stable development of enterprises from the social point of view.

The approach to the evaluation of innovations at various levels of business entities, operating under market conditions, the difference should be considered according to the purpose, which they determine in their work. So, state authorities and management that regulate social and economic processes in the country are out of the global challenges of society. The state forms external terms (innovation policy) for the management of enterprises, stimulating growth of the national economy. The economic literature [3] points on the need for new approaches to evaluate the effectiveness of innovations in a market economy.

Perspective innovative technologies will provide the following criteria:

- cost reduction from cutback of spending of manual labor;
- minimization of amount of realizable operations;
- sequence production and implementation of technological operations in optimum terms;
- minimum negative influence on an environment;
- cutting of costs of power and financial resources;
- an increase of the labor, reduction of its expenses productivity is on unit of products;
- increase of the productivity and improvement of quality of the inputs, decline of its prime cost;
- cost-effective production;
- solving social tasks.

It should be noted that neither the type of the state nor political modes influence on development of innovative activity. So, innovative activity successfully develops in the federal states (The USA, Germany), in Unitarian states (France), in the conditions of the limited monarchy (Great Britain, Netherlands, Spain), and also in the communist mode of China. In the fact, each of these states managed to build the national innovative system, set the limits of this activity, developed effective strategy, carried out support of development of the infrastructure, stimulated and financed fundamental researches.

It is widely known, that the innovative model of development needs on financing the science of a country more than 2% GDP. Countries which attained the high rates of the economy growth due to an innovative factor, and Japan, USA, Germany, France, Great

Britain, Italy, Canada, respond to this criterion. In addition, there is a high standard of the socio-economic living of population in these countries. Consequently, we can see that there is a close connection between the level of innovative economy and the level of welfare of population in the country. For this reason the innovative way of Ukraine must be regarded not as a technological plan, but as social, political and socio-economic process.

The reason for the negative phenomena in the economy of Ukraine is not only in its technical and technological backwardness and excessive expenses on a production and realization but also a lack, in a number of cases, of sufficient attention from the side of enterprises to interests and necessities of consumers, that to the decision of problem of providing the high level of consumer appeal of products. One of main ways to exit from this situation is to widely apply to industry of innovations, issues of innovative commodities in obedience to the volume of solvent demand of consumers. The problems of activation and increase in efficiency of innovative processes are characteristics not only for the sphere of production but also for the sphere of consumption, as an user determines requirements to the commodities and the same – to the production [4].

The policy of socially responsible company includes forming of the groups of influence (stakeholder) which are those groups a company has a direct influence on and which it cooperates with. Consumers, employees, shareholders, investors, suppliers, society, MASS-MEDIA, ecology and state attribute to the groups of influence.

For example, which is about consumers, a company must be responsible for the quality of goods, for the non-use of the genetically modified products or use of caution board which will contain such information. A consumer must express trust to the company, buying its products, and in same way a company must be responsible for the consequences of the use of such products.

To take other group of influence to consideration, such as shareholders, here top-management of company, have to give the veritable, tested, complete, undistorted information about current status of businesses on a company. Also the moment of lead through of joint-stock collections is very important, that it foresees holding meeting in suitable time and in a suitable place for both sides.

Without examining farther in detail all of groups of influence, it becomes clear that a company which begins to pursue a socially responsible policy is guilty to spare considerable attention all of sides which in any case are involved in its activity or are under its influence.

Thus, these moments are irrefutable constituents for successful development of business, but it is presently needed to place new accents. These were not single cases, and, it became the end of long duration policy of company which harmoniously would unite in the unique direction all are needed elements for achievement of aims and missions of company.

In our opinion, social responsibility of business is related to the concept of socialization of economy or business.

In scientific literature socialization is interpreted as a process and result of mastering of active recreation of social experience which is carried out in any activity [9]. To the number of essence signs of concept of socialization of business belong:

- social adaptation which shows up in forming of adequate conduct of business entities to modern priorities of socio-economic development;
- result of social co-operation, which includes maximization of level of realization of necessities of all of layers of population and upgrading life of population;
- actualization, as consciousness, self-determination of all of business entities in relation to their role in providing of public welfare;
- conformism, that through mastering of certain norms and values of community development to change ability of the economic system a progress trend.

Thus, socialization of business can be examined as a socio-economic process the action of which takes a place through satisfaction of social and spiritual necessities of man, and as an economic process which foresees the use of human capital in the terms of production of public benefits and growth of his value to the conditions of transformation of existent economic relations.

Consequently, socialization of business foresees actions in three mutually complementary planes: socializations of terms of production, relations of property related to development; socialization of process of labor, where labor is not only the mean of enriching but also mean of self-realization of human personality; socializations of distributing of results of production which is carried out in accordance with public necessities. In obedience to the given reasons, socialization of business includes all of the elements of production and distributing, which form this process and are the constituents of economic mechanism, namely: labor potential, technical and technological relations, organizationally economic relations and relations of property. Socialization of business takes a place above all things under act of public necessities of formed by civilization values (stable internal and international competitiveness, development of social and human capital, intellectual capital of economy, innovative orientation of investment activity), but not necessities of production.

For the acceleration of stabilizing and development of economy of Ukraine it is already necessary, at least for three years, to accelerate the rates of intensification of reproductive and recuperative processes at the proper investment and innovative providing. But we have to take into account that those wretched volumes of innovations which are today sent directly in a production sphere will not bring positive changes not only during three years but also in the nearest decade. Furthermore, these innovative streams mostly walk around the real scientific

and technical progress namely is passing ahead development of scientific resource and energy economy technologies productions without which not to run a blockade domestic enterprises.

Today, the question of competitive edge of socially responsible companies actively arises in Europe. An interesting enough example is comparison of competitiveness of the USA and Denmark. Both countries are considered as the most competition countries of the world. However, it is a competitiveness of different type – the Danish companies are considered considerably socially more responsible, than American, they work in more strong regulator terms, in a country which propagandizes steady development actively. On determination of Organization of Economic Collaboration and Development (OECD), steady development foresees balanced of economic, social and ecological aims of society, integration of them in mutually beneficial orders and approaches [2].

3. Modern approach to social responsibility of business in Ukraine

Now Ukraine also joined in with strategy of steady development and, speaking about Ukraine, it is possible to make many examples, when companies can get considerable incomes or decrease risks, sparing attention social responsibility. A company which works in the field of information technologies can be instrumental in the increase of level of the written IT-literacy among some groups of population (foremost children, for example, of schools-boarding-schools) together with governmental structures (or without them). Firms from the production of furnitures can help societies which suffer from felling of the forest, new planting. Ability to see new possibilities stands after these examples, are new incomes, new markets, less risks.

Clearly, that most foreign companies interested in introduction of standards of social responsibility in Ukraine with the purpose of avoidance of problems both in Ukraine, and abroad.

Already today the Ukrainian companies which develop own innovative activity have a lot of examples of responsible conduct: from the improvement of terms of work of workers and introduction of new technologies to active eleemosynary activity. The walkthrough of the similar programs, creation of national base of these examples which are able to help companies in expansion of the existent programs or introduction/development of own strategy of social responsibility is needed.

In 2003 Ukraine developed own Aims of Development of Millennium (ADM) and set the planned tasks on 2015. Basic responsibility for achievement of ADM is carried by a government, but also a private sector can kick in achievement of ADM through investing and persistent and successful labour. Operating in obedience to the laws of ethics and moral,

bringing in positive changes in society, conducting socially conscious business, we step by step follow to civil society of new Ukraine [12].

Thus on social responsibility of business a large and high task is fixed – to attain aims, stopped up in Declaration of development millenniums which must be realized to 2015.

The idea of conduct of socially responsible business (SRB) acquires comprehensive development in Ukraine: from presentation of Global Agreement of UNO, which took a place on April, 25, 2006, on which 34 Ukrainian a company 10 principles of Global Agreement of UNO (principles touch human, standards of labour, environment and fight rights against a corruption)

For today the Global agreement under an aegis UNO was signed by 72 Ukrainian companies, public organizations and other Thus 40 from them - exactly companies, above all things, large domestic business and multinational corporations (TNK).

In a modern world economy multinational corporations are a generator and central link in distribution of innovations. They own more than 80% patents and licenses to a new technique, technologies and now-how. After the estimations of oversea specialists, an about 75-80% world volume of research and designer works in a civil sector is carried out exactly within the framework TNK, and on 700 the most industrial firms of the world is near the half of all of volume of the commercial use of inventions in the world. In separate countries, especially those which develop, the role of foreign branches of TNK in development of high-tech in finishing industry arrives at considerable numbers: in Norway – 48,6%, in France – 51,5%, in Canada – 52,5%, in Great Britain – 59,0%, in Ireland – 95,6%.

The improvement of social position of workers is real in countries which develop, requires from TNK it is not simple mechanically to set norms which their partners must work after, but assume more complex obligations in relation to development of local infrastructure, investments in a human capital. Largely it conflicts with the real economic interests of TNK, without regard to declaration of devotion principles of «corporate citizenship» or tacking to international initiatives from social responsibility of business. Importance of the complex going is near economic activity in the conditions of countries which develop, only realized only. The results of declared are real many TNK of policy of social responsibility will become noticeable only through set time.

In Ukraine there are high-quality changes in the processes of corporate management. There is new ideology of understanding of corporation not only as a legal and physical structure but also as to organization which co-operates with nature and socializes with соціумом the most various methods due to created by it to the financial, financial and informative streams [6, p. 91].

Questions of corporate management and management on the whole are the most actual on this stage of development of Ukraine. Bringing in of groups of influence, public dialog are not immediate for most countries due to different factors.

An improvement of ecological management is one of stimulant factors of development of enterprise. Such concepts as ecological services and ecological products are new for our country and does not have considerable weight. Leaders and managers of companies have other priorities, than introduction of new ecological products is on the basis of the experience of improvement of processes of ecological management.

A management human capitals is, probably, by the most clear factor of business of Ukraine. The necessity of studies and in-plant of personnel training stands both before large and before small enterprises.

Among economic factors important are those which directly influence on short-term profitability, is growth of profits, access to the markets, cutback of spending and growth of the productivity and access to the capital.

Actually, wherein the factors of steady development and factors of business success meet, there is possibility to define the clear condition of expedience of corporate social responsibility. The improvement of corporate management helps to improve access to the capitals, to promote profits and provide growth of the productivity of work of company. Work from the improvement of ecological processes straight influences on growth of profits and productivity and cutback of spending. An effective management human capitals helps to promote the productivity.

However, the terms of expedience can be defined and following ordinary good sense. Corporate social responsibility is good sense in creation of the best terms for development of own business and correct effective organization of work of company.

Already it is presently possible to see that the terms of expedience influence on development of social responsibility in Ukraine. Front-rank enterprises and companies conduct modernization of productions and administrative processes actively, not only promoting economic efficiency but also abbreviating the use of natural resources. Certification of ISO 14001, growth of market of training companies and companies, which give services in the field of management, development of Principles of Corporate Management of Ukraine, Code of honour of respectable producer of Ukraine (voluntarily obligations are before users and society) of Ukrainian Association of Quality, human capitals, are all of the signs of origin of the effective going near the question of responsibility of companies.

It should be noted that already presently among the Ukrainian subjects of entrepreneurial activity of, which signed 10 basic principles of the Global agreement, there are a few

companies which present small and middle business. For small and middle business to adhere to the standards of corporate social responsibility is more difficult process, than for large corporations. However much difficult standards do not mean quite, that small and middle enterprises must «behave irresponsibly». Communications must move forward among them the idea of unfinancial motivation at the observance of standards of KSR, as exactly social responsibility of small and middle business most perspective for Ukraine.

From data of research «Social responsibility of Ukrainian business, October, 2005», which was initiator the representative office of UNO, Ukrainian respondents understand social responsibility as follows (table 1):

Table 1

How Ukrainians understand social responsibility of company [12]

Thesis	% respondents
Introduction of the social programs and improvement of terms of labour	65,5
Formation/increase of qualification of personnel	63,2
Charity	56,0
Use in the policy of company of principles of ethics relations	49,5
Participating in the regional programs of development	32,3
Realization of the ecological programs	29,8
Policy of observance of rights for shareholders and investors	20,8
A grant information is opened about activity of company	18,7

Problems of CSR acquires a wide discussion in Ukraine. Round and conferences table on the topic of CSR during 2006-2007 years initiator: Womanish professional League, Forum of socially responsible business of Ukraine, Ukrainian national committee of International Chamber of commerce, Ukrainian representative office of UNO, international student organization of AIESEC, Confederation of employers of Ukraine, magazine «Expert of Ukraina», weekly news-letter of «CSR in Ukraine», site the most visited in Ukraine about CSR of www.csr-ukraine.org.ua and others like that.

Most socially active on territory of Ukraine are western companies, in fact CSR a long ago became a business standard out of limits of Ukraine. Actually the Ukrainian companies activate CSR, when plan to go out on an international level.

Certainly, the policy of company is socially directed underlines status of company at the market. Therefore in Ukraine of company-practice CSR, more frequent, are powerful financially industrial groups, such as XXI century, EVA, Obolon', Tetra Pak, Kyivstar, MTS and others like that. These companies, and a lot of other can be seen among subscribers of Global Agreement.

As an example, it is expedient to point a company «Obolon'» – it one of the first domestic companies, which began to work in the sphere of corporate social responsibility. On an enterprise hardly adhere to principles of openness, transparency, system and meaningfulness.

Under determination «social responsibility» guidance of company understands responsible attitude of company toward the product or favour, to the users, workers, partners, active social position of company, which consists in a harmonious coexistence, co-operation and permanent dialog with society, to participating in the decision of peracute social problems.

Strategy of corporate social responsibility of company “Obolon'„ includes such directions:

1. Quality of functioning of all of processes is in a company
2. Advertising and advancement is at the market
3. Payment of taxes and collections in a budget
4. Creation of new workplaces
5. A complete social package is for employees
6. Program of studies and trainings for the employees of company
7. Patronage of art and charity
8. Diminishing of loading is on a natural environment.

For a company which perceives the necessity of conduct of socially responsible business in earnest, it is important not only to apply innovations in industry but also bind them to the social programs. The example of it is strategy of leading out of Company “Obolon'„ will make a drunk “Zhivchik” at the beginning of 2000-2001. Relatively a little budgetary marketing campaign did not guarantee success, however much resonance in MASS-MEDIA, caused appearance of new drink which is instrumental in strengthening of the immune system in a post-chornobil' country and has the bright national colouring, considerably helped to show out “Zhivchik” in market leaders, as a health of people is a social problem.

However much attitude toward social responsibility in Ukraine can be different — from favourable to hostile.

It follows to take into account the presence of pro and con social responsibility.

Arguments are in behalf of social responsibility:

- friendly to business long-term prospects;
 - change of necessities and hopes of wide public;
 - bringing in of additional resources is for the grant of help in the decision of social problems;
 - moral obligations are in relation to social responsibility.
- Arguments are against social responsibility:
- violation of principle of maximization of income;
 - additional charges are on social responsibility;

- insufficient accounting to wide public;
- insufficient qualification is in the decision of social problems.

Some researchers volunteer the remark that social responsibility of business as the phenomena does not exist, and is only to marketing and PR-strategy. However marketing, PR that social responsibility of business are often involved in common. But they have different goals. Purpose of social responsibility – to do positive payment in society within the framework of jurisdiction and straight activity of company with the purpose of receipt of retroaction. Company, which positions itself socially by oriented, weighs and does for itself the choice to conduct business openly, to live not «now and here», and to look in a prospect.

However in the social reports of producers of tobacco products (all as well as must be concordantly KSR) various measures are painted on prevention of smoking among minor. Consequently mark in a column Corporate Social Responsibility of business is put. Such „philanthropy”, in opinion of businessmen, balances other realities of their business, about whatever of them like to talk.

Today relations change between business, government and society, thus mass medias are a main mean and inalienable player in the construction of business’s possibility and government to creation of the best results of advice of sustainable development.

It is necessary more actively to enlighten Ukrainians mass medias in relation to the social obligations of business, as in Ukraine sometimes people do not know simply, that business must keep up appearance.

In the modern world the MASS-MEDIA are a main mean and inalienable player in the construction of business’s possibility and rank to the discussion of possibilities of assistance media development of CSR.

Other active instrument of CSR are social reports [reports are from steady development, corporate public position] which include information about activity of company in a social sphere and in the field of guard of environment. The amount of social reports steadily grows in Europe during the last 10 years. A tendency was lately designated to legend publicity simultaneously of traditional financial annual statements and social reports companies, importance of conception of triple ultimate goal makes sure the same.

Accountability – this obligation or willingness of organization to assume responsibility and explain reasons, grounds and reasons of the actions.

Social null information can entail more of problems, than its presence. For this reason we are the witnesses of the opened accounting of many companies about own problems, for example, about the use of child's labour, industrial accident whether and etc World Initiative from Accounting [Global Reporting Initiative] gives the list of the unfinancial indexes recommended for accounting.

In Ukraine the reports of similar type scarcely will appear in the near time. If so, many will see herein exceptionally PR, when companies will skim the creams from new fashionable terminology. Those, who is adjusted in earnest, guilty at first define own strategy in relation to the different aspects of CSR, to define having a special purpose indexes, to outline the programs, collect information both inwardly and out of limits of company. A purpose to promulgate a social report in a medium-term period can considerably promote motivation to work in the field of CSR.

In an order effectively to define the programs of social responsibility, it follows not only to know about traditions of charity, it is needed also to take into account on the feature of environment which exists in Ukraine. Some of such features:

1. Developed system of social defence — the soviet system of economy left in an inheritance large enterprises the developed social infrastructure (preschool, rest-homes and others like that). In addition, a population usual to free medicine and formation of the proper level.
2. Economic dependences — the Ukrainian economy depends a considerable rank on heavy industries, such, as metallurgical industry. Development and importance of social responsibility of Ukrainian business on the whole considerably depends on position of companies which work in these industries of economy.
3. An inheritance of communism in an economy, environment and society is the uneffective placing of resources, uneffective technological and administrative technologies, inherited from soviet time harm and farther.
4. A psychological barrier between the pas and nowadays is a considerable difference between generations, complications for seniors to adaptation to the modern requirements.
5. National self-determination is considerable growth of interest to the national questions. The sphere of interests of population narrows to the level of locality, interest to local national development.

Some of factors which are important at determination of the programs of social responsibility are opened for society and by the acknowledged problems, for example, influence of the Chernobil' catastrophe, freedom of speech, development of civil society, corruption. However, there is a row of factors which did not yet purchase publicity in society, but which, nevertheless, is important for companies. Among such „hidden” factors it is possible to name poverty, distribution of AIDS, redintegration of Crimean Tatars, state of the system of social defence and educational system in a country. All of these factors must be the strategies of social responsibility carefully taken into account at determination.

Social responsibility of business is conception of «Win-Win», where a company stands from one side, and from other are task forces, conception of bilateral victory, in fact CSR carries such advantages:

- Increase of volumes of sale and market share;
- Strengthening and strengthening of positions of brand;
- Improvement of image and strengthening of influence;
- More wide possibilities to attract, to explain and reward workers;
- Diminishing of operative charges;
- A grant of advantage the socially oriented companies is from the side of investors and financial analysts.

The future of social responsibility of business in Ukraine depends on importance and urgency of social questions for companies. Moral persuasions of business proprietors, pressure from the side of groups of influence, necessity of certification for mastering of other markets – all of these factors will entail determination of own, Ukrainian essence of social responsibility and individual strategies for separate companies. It is possible to study from foreign companies and international programs, however needed it is not to forget own historical traditions (both old traditions of charity and advantages of the recent communist mode) with the purpose of increase of efficiency of the programs, systems and processes into a company. Aspiration of changes necessary at the greatest level, unsupported top management of the program of social responsibility doomed to the failure and decline. Only when social responsibility will find a review among large enterprises, it is possible it will be to talk about gradual development of conception of social responsibility of business in Ukrainian realities.

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