

Measurement of Social Responsibility of Entrepreneurial Structures as a Global Trend

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Abstract: In the conditions of modern world transformational changes to the sustainable development any company seeks to strengthen its position on domestic and foreign markets, the presence of image business partners, winning loyal consumers, high competitiveness enterprises and goods / services, etc. All this including is formed and due to the effective management of the organization in the field of effective creation basis of corporate social responsibility (CSR). The business practice of global companies around the world has proved the fact of formation a special image of the organization in the eyes of consumers, employees and others stakeholders through the implementation of corporate social responsibility. Measuring and assessing corporate social responsibility is becoming an important tool for domestic and international business, as it provides an opportunity to assess the efforts and the effect.

1 INTRODUCTION

The study is devoted to the study of modern methods of measuring the degree of social responsibility of business representatives generalized approaches to assessing the social responsibility of economic entities in the world. The comparative characteristic of methods of an estimation of social responsibility of subjects of managing in the international practice is carried out. The essential characteristics of the existing methods of diagnostics of social responsibility of companies are established and it is proved that they do not reveal the algorithm of diagnostics of social responsibility of the company, do not take into account the size of the enterprise (focused on large business structures), industry specifics, financial opportunities.

The author's method of diagnostics of social responsibility of Ukrainian enterprises is offered, the advantages of which are: use regardless of the size of the enterprise; taking into account the peculiarities of legislation and doing business in Ukraine; opportunity for small enterprises to apply and evaluate certain institutional forms of social responsibility; simplicity of methodology in a wide

range of research areas and clarity for use by national businesses.

2 MATERIALS AND METHODS

The research is aimed at establishing the possibility and feasibility of using methods to determine the level of social responsibility of business structures in order to create a sustainable environment for doing business.

CSR is a unique business tool and social phenomenon that began to develop rapidly in the 60s and 70s of the last century. The genesis of social responsibility has contributed to its multi-vector nature, and this practice is currently considered in terms of various areas: economic, social, environmental, civic, or based on structural elements or institutional forms used in the organization - company policy on customers, environment, use various social initiatives, such as active citizenship, charity, volunteering, promoting the ideas of social responsibility to the general public, etc.

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Growing environmental concerns, such as increasing global warming, and degradation of the natural resource have called for firms to mitigate their impact on the natural environment (Adomako et al., 2021).

The issue of CSR as an approach for businesses to independently take actions that lead to better levels of societal development as well as higher value creation for the business, particularly in developing countries has gained much advocacy (Abugre et al., 2019).

CSR is the responsibility of an organization for the impact of its actions and decisions on society and the environment through transparent and ethical behavior that is consistent with the sustainable development and well-being of society; takes into account the expectations of stakeholders; is subject to current legislation and complies with international standards of conduct, as well as integrated into the activities of the entire organization.

Today, this concept is constantly updated, each company brings something new, special.

The concept of CSR was first formulated in the early twentieth century. According to this concept, business representatives, in addition to commitments to produce quality products and provide quality services, take on additional responsibilities to society on their own initiative.

For a long time, there was no consensus among scientists on the definition of CSR.

However, since the mid-1970s, with the deepening of globalization and regionalization, views on the concept of CSR have been significantly deepened and supplemented. Business has come to understand that by focusing exclusively on increasing profitability, social problems are deepening. At this time, new views on the concept are beginning to emerge.

There are three main stages in the further development of the CSR concept.

The first stage (1960s-mid 1970s) is characterized by the spread of charity. Assistance to vulnerable groups, cultural and sporting events and organizations was very popular at the time. However, the lack of systematic social measures and a strategic approach to CSR is also characteristic of that period.

In the second stage (mid 70's - early 80's) developed strategic philanthropy. Its essence was that the business received instead of the maximum, such a level of profit that would optimally solve the problem of interaction between business and society. At this time, it is proposed to define CSR as the compliance of the organization with the expectations of society. At this stage of development, large corporations are

beginning to understand the need to incorporate social activities into their development strategy.

The third stage (mid 80's - late 90's) is characterized by the development of such concepts as "business ethics", "stakeholders", "corporate citizenship".

At this time, business is being introduced into society, which became the basis for the emergence of stakeholder theory. During this period, the idea is formed that for each company society is a system of stakeholders, representing individuals, organizations and groups that have an impact on the decisions made by the company.

The concept of "business ethics" received its greatest development in the mid-80's of the twentieth century, when corruption increased among officials and officials of large corporations.

The concept of "corporate citizenship" compares the behavior of corporations with the behavior of citizens who exercise their responsibility to society. The key point of the concept is the emphasis on the benefits of implementing social responsibility for the business itself.

During this period, it is proposed to look at social responsibility in the form of a continuum of levels: from irresponsibility of business to comprehensive support of society.

There are many views of economists on the category of CSR. They can all be divided into two groups.

The definitions of the authors, which belong to the first group, argue that social responsibility is borne directly by the heads of enterprises. The second group includes definitions that state that the organization as a whole is socially responsible.

As a result of a semantic analysis of theoretical approaches to the definition of the term CSR, it was concluded that there is no single view on the main characteristics of CSR as a policy, initiative or concept. The term CSR is mostly interpreted based only on its content as an economic or social category, while neglecting the intrinsic nature of the properties that give rise to CSR to such categories as social, philosophical, legal (legal), psychological, etc. ; Most definitions of the term CSR derive from its economic function and emphasize the economic orientation of CSR, with an emphasis on the voluntary nature of CSR and no direct link between the benefits of the corporation and CSR itself.

Thus, based on the analysis of existing definitions of the term CSR and academic literature on the role of CSR in international business, there is a lack of unity in defining this concept and proposed its own definition of CSR, namely CSR can be disclosed as a

policy an organization, both domestically and internationally, in relation to its stakeholders who are directly or indirectly influenced by the decisions made by the organization, and such that in the long run may have a positive impact on the profitability of the company.

This definition, in our opinion, emphasizes that any organization is primarily responsible and accountable to the parties affected by its activities. However, it does not exclude the responsibility of the organization to all members of society.

Today, with the support of PR and business communications professionals around the world, the concept of CSR has become widespread as a new technology to justify the commercial and industrial activities of companies whose ultimate goal is to maximize profits.

Many scholars are studying the economic consequences of adopting CSR at the company level, but there is little evidence that it brings tangible economic benefits. Other researchers point to the increase in reputation, arguing that adopting CSR principles can bring benefits - investment, as a desirable goal in public relations for a company, industry, or entire nation.

An important argument for increasing the social responsibility of TNCs is the benefits they receive from globalization, including privatization, deregulation, deregulation and the release of international trade and investment flows, which allows these companies to take on the burden of social responsibility.

However, the implementation of CSR TNCs in foreign markets has certain features. Of course, the goal of any commercial company is to make a profit. However, the company operates in a social environment, and therefore cannot be separated from social problems and help solve them. In this situation, the question of how the company makes a profit becomes especially important:

Are the interests of any stakeholders affected by the company's profits?

Do its decisions and daily activities harm the environment and various groups of the population?

How transparent, honest and accountable is the company?

Stakeholders are divided into two groups: internal and external. Only employees, owners and the board of directors are internal. All others are external stakeholders. This distribution depends on the type of company environment.

The relationship between the state and corporate social responsibility has not yet taken shape. Each

state is trying to develop its own mechanism for regulating CSR.

The regulatory mechanism of interaction between the social and the state must implement an ethical component, which, as the experience of the former socialization of man and the state, was not included. And such a component requires a highly educated and creative actor - an employee, a businessman, a civil servant and a politician - who is able not only to work highly productively, but also to adhere to moral norms. As a result, not only are taxes paid, but there is also the opportunity to protect the socially dissatisfied individual, maintaining both his ability to work and morality.

Active involvement of entrepreneurs in CSR requires the government and NGOs to address the issue of regulating such activities. Unfortunately, domestic organizations are quite unresponsive to such requirements. At the same time, having analyzed and used the foreign experience of foreign countries, domestic experts have a unique opportunity to develop international standards in the field of CSR, which are acceptable to Ukraine.

Thus, the use of CSR is a mechanism for managing microeconomic architecture through methods of direct and indirect influence, which allows public institutions to influence the development of modern society.

Organizations seek to take responsibility for their impact on society and the environment. They also try to apply the principles of sustainability in running their business. Sustainability refers to the activities of the organization and is based on voluntariness, which is manifested through the inclusion of social and environmental components in business activities and interaction with stakeholders.

When implementing corporate social responsibility, companies face problems and limitations. Most often, this concerns political and cultural aspects or problems within the organization. The complexity of working in a global society places new demands on the organization and its leadership. As the role of government responsibility is constantly revised and the boundaries between business and government become less clear, leaders face a complex array of challenges. At the new stage of CSR development, the needs of stakeholders, consumers, workers, national and international regulators, observers, and public organizations must be met.

At the same time, the diversity of perceptions and practical use of institutional forms of social responsibility makes it difficult to assess it for further improvement. Of course, there are currently

independent and reliable CSR ratings in the world, but first, not every company meets the conditions of getting to them (for example, capitalization or annual income), and, secondly, the cost of evaluation is high, because each rating is a unique author's method.

Based on the analysis of theoretical developments and recommendations from practitioners, methods of assessing social responsibility and the possibility of their application were identified (Beurden & Gossling, 2008).

In order to establish the degree of relevance of the use of methods of assessment of social responsibility of business structures, a comparative characterization of methods of assessment of social responsibility of economic entities in international practice and the author's method of diagnosing social responsibility.

3 RESULTS AND DISCUSSION

Analysis of CSR, ie moral and ethical, economic, social, legal and environmental behavior of market agents, the degree of social involvement of business, its moral impact on society, etc., provides a quantitative and qualitative assessment of socially responsible measures. Assessment (English assessment, evaluation, estimation) - 1. Procedure for determining the price, value; 2. Thought about values, levels or meanings; 3. Mark on the scoring system.

Many authors have engaged with the research of individual indexes structure and their purpose. Studies on sustainable indexes can be divided into three sections:

- those that explore the structure of sustainability indexes (Sjostrom, 2004; Mitchel et al., 2004; Hamner, 2005; Kasparova, 2006;)

- those that explore the purpose of sustainable indexes (Sjostrom, 2004; Beurden & Gossling, 2008; Cerin & Dobers, 2008) and

- those that explore other dimension, such as their application by the evaluation of Corporate Social Responsibility activities of companies (Avlonas, 2004; Jankalova, 2013;).

The business practice of global companies around the world has proven the fact of the formation of special education in the eyes of consumers, employees and other people in demand through the very introduction of CSR. Based on research on US commodity markets, the business consulting agency Morgan Stanley (Research) found that 87% of buyers are more likely to choose a company depending on its position and social phenomena and 78% said they are willing to pay more for social responsibility.

CSR performs certain functions of promoting the organization, sends its financial condition, acts as a protective barrier in case of problems or misunderstandings, and so on.

The generally accepted methods of assessing the social responsibility of economic entities in international practice include the Dow Jones Sustainability Indexes, FTSE4Good, Global RepTrak®100 and others. All these methods can be divided into three groups, each of which is based on a separate diagnostic criterion, the most common of which are: capitalization, corporate reputation or components-indicators of corporate social responsibility (CSR) (Fig. 1).

The main problems in the analysis and measurement of social responsibility of the enterprise we see: 1) the proper choice of evaluated institutional forms, as well as technologies, directions, objects, tools of social responsibility of the entity we analyze, 2) the formation of easy to use methods, techniques and methods of analysis of social responsibility of business structures and 3) scientifically sound selection of the system of evaluated indicators (Sjostrom, 2004).

There are many methodological approaches to assessing the social responsibility of a particular enterprise, among which are: methods of social reporting, index and rating methods, quantitative and qualitative methods, etc. - on various basic bases and classification criteria that can be used in social audit

capitalization	corporate reputation	components of CSR
<ul style="list-style-type: none"> • Dow Jones Sustainability Indexes • FTSE4Good • MSCI Index • KLD-Nasdaq Social Index 	<ul style="list-style-type: none"> • Global RepTrak®100 • Net Promoter Score (NPS) 	<ul style="list-style-type: none"> • Corporate Knights Global 100 • Corporate Responsibility Magazine • Corporate Philanthropy Index • Bloomberg ESG

Figure 1: The most used world methods and ratings of social responsibility: division by criteria (indicators) of assessment, compiled by the author.

The first group (Dow Jones Sustainability Indexes, FTSE4Good, MSCI Index, KLD-Nasdaq Social Index) - the assessment is carried out by the index method, used by stock exchanges to assess socially responsible investment. Mandatory conditions - form of management "joint stock company" / corporation, capitalization of securities

on world stock exchanges, open financial statements, data on independent audit.

That is, it is the most objective assessment of social responsibility, because it is based on quantitative digital indicators of companies, but they do not take into account the stakeholder components of social responsibility - staff, consumers, relationships with local communities, social initiatives, because the latter is more effective, it is difficult to calculate.

The second group (Global RepTrak®100, Net Promoter Score (NPS) - is based on the independent diagnosis of the perception of the company by consumers, stakeholders, independent experts through online surveys. Has a global nature. Effective method, because it is based on a survey of a wide range of respondents and gives an idea of a certain image of companies in the eyes of the community.

The third group (Corporate Knights Global 100, Corporate Responsibility Magazine, Corporate Philanthropy Index, Bloomberg ESG (environmental, social and governance) 3000 global index) - analysis of social responsibility is carried out by certain components or their combination, most often evaluated social, economic and environmental indicators (Jankalova, 2013).

The study is based on open enterprise data, secondary analytical data, and stakeholder surveys. These methods contain both qualitative and quantitative evaluation criteria.

In our opinion, Ukraine needs a clear and accessible diagnosis of social responsibility for any enterprise (Kasparova, 2006). It will help the company's management to identify areas of social responsibility that are still underdeveloped, new tools that need to be implemented or socially responsible transformation. Such diagnostics can serve as a preparation of the enterprise for inclusion and passing of national and / or international ratings. We have identified seven main institutional groups and areas in which the assessment of social responsibility of the enterprise:

- consumers;
- staff;
- stakeholders;
- innovation component;
- "green" component;
- social component;
- organizational component.

The composition of the integrated indicator of social responsibility of the enterprise, in our opinion, is enough to include five components - areas of social responsibility of the enterprise - on the basis of which

the following complex indicators are distinguished: 1) complex indicator characterizing social responsibility; 2) a comprehensive indicator that characterizes the responsibility of economic activity of the enterprise; 3) a comprehensive indicator that characterizes the responsibility in the field of labor and to internal stakeholders; 4) a comprehensive indicator that characterizes the environmental responsibility of the enterprise; 5) a comprehensive indicator that characterizes the responsibility to external stakeholders.

It is also proposed to allocate indicators of social responsibility within the proposed groups and areas, which are mandatory and are "additional".

This will allow both small businesses and large companies to assess their social responsibility based on public needs and their resource capabilities.

Let's consider each direction of diagnostics of social responsibility in more detail.

"Consumers". It is common practice to consider consumers (interested customers) of the company in combination with all stakeholders, however, in our opinion, it is still advisable to allocate them to a separate area of diagnosis. After all, if we recall the historical formation of the concept of social responsibility, it is due to indifference and a clear position of consumers, social initiatives have received a boost for development. Therefore, the influence of the company's customers is one of the most important factors to consider in the diagnosis of social responsibility of the entity. It is consumers who can dictate the introduction of certain tools and technologies of social responsibility in the enterprise.

In our opinion, it is advisable to include such groups of indicators as the following in the element of diagnostics of social responsibility "Consumers": certification and / or standardization of products and services; complete and reliable information about the product and / or service; complaint policy and compensation system; the reputation of the enterprise.

The staff actively forms the social responsibility of any enterprise. Thanks to his efforts, a certain positive image of the company is created, social initiatives are implemented, and in general, social responsibility becomes an integral part of the culture and life of the organization.

Separately from the groups "Staff" and "Consumers" we highlight the element "Stakeholders", according to which we diagnose other stakeholders. Stakeholders are entities that, on the one hand, take an indirect part in the company's activities (including staff), influence the organization, and, on the other hand, form, like consumers, a certain image of the company, create its brand. The main

indicators that, in our opinion, are important for stakeholders are: openness, transparency, accessibility and reliability of information (website, social networks); organizational activities.

Important criteria are the availability of the site and/or social networks, their content (general information about the organization and its product/services, information on CSR (mission, goals, principles, code, anti-corruption policy, social initiatives, etc.), financial statements for the last 5 years, information about the management and owners of the organization, ownership structure, etc.); ease of navigation and speed (availability of filters, ease of searching for information on how fast pages load); availability of communication channels with stakeholders; timely placement of information, maintaining the confidentiality of user data.

It is also advisable to broadcast a position on CSR, for example, to join an international and/or Ukrainian program for the development of socially responsible organizational concept, participate in or organize activities to disseminate social initiatives to the public, help related stakeholders (suppliers, intermediaries) on the implementation of social responsibility policy in their activities.

CSR is closely linked to innovation and the company's readiness to implement it. Many social initiatives, principles and technologies of social responsibility are inherently innovative. Therefore, in our opinion, the inclusion of this component in the proposed diagnosis is logical and necessary. In this area, first, it is advisable to analyze two groups of indicators: partnerships with higher education institutions (HEIs) and innovation projects. Currently, the cooperation of business and education is very important for the formation of real requirements for the modern young employee, in line with current trends in the labor market. Young people can also be attributed to the consumers of the enterprise, its future staff, related parties who create, organize, modernize the social responsibility of the enterprise.

Therefore, in the framework of collaboration with the Free Economic Zone, it is expedient to: participate in the development and improvement of educational programs, their evaluation, conclusion of agreements on cooperation with the Free Economic Zone of Ukraine; to take part in student master classes, workshops, competitions, etc.; to involve active student youth in internships at Ukrainian enterprises with the possibility of further employment.

Also, national businesses should pay attention to innovative projects: cooperation with business incubators and business accelerators; creation of own

innovative projects to improve the processes of production or provision of services, to create new goods and/or services, etc.; introduction of advanced innovative technologies in production management, etc. Virtually all world ratings of social responsibility take into account the environmental orientation of the enterprise, because today environmental problems are very complex. Allegations of violations of environmental norms and rules are frequent in relation to the business and activities of large companies.

Therefore, a "green" component has been added to the author's methodology for diagnosing social responsibility of Ukrainian enterprises, which includes: resource conservation policy and zero waste measures; introduction of cutting into the daily activities of the organization; use of green energy and energy saving technologies; practical application of the principles of Lean-production.

The social component of this diagnosis includes some analytical work within the company on CSR and the presentation of these results to the general public, at least the company needs to prepare an annual report on CSR or sustainable development. For large Ukrainian companies, it is advisable to develop socially important public projects (support for education, medicine, public infrastructure, etc.). The organizational component of socially responsible diagnostics is aimed at assessing the management of the enterprise, the main functions of which include work with CSR, integration of social initiatives in all aspects of the company, preparation of CSR or Sustainable Development Code, definition of principles and values of social responsibility.

The main task of modern organizational management - to create a system of social responsibility that will meet the characteristics of the enterprise, taking into account the specifics of its activities and the external environment. Socially responsible management staff is also important here, which in close cooperation with employees creates a unique atmosphere, which is permeated with ideas of business ethics and responsibility to society.

The advantages of this diagnostic approach are:

- possibility of use regardless of the size of the enterprise: even small and medium-sized businesses will be able to diagnose the state of CSR;
- takes into account national peculiarities of legislation and doing business in Ukraine;
- the division of evaluation criteria into mandatory and additional ones enables small enterprises, which are not able to cover all institutional forms of social responsibility at once, to

understand what needs to be addressed first in the future and not feel weaker than large companies;

– a wide range of research areas (consumers, customers, stakeholders, innovation, environmental protection, social and organizational components), but they are not oversaturated with indicators that are analyzed, which makes this method easier and clearer to use by national businesses.

Thus, in the modern world there is a situation when the development of international business and economic system becomes impossible without taking into account the global problems of society.

CSR can be a major tool that can help address the above challenges facing international business.

There are many factors that influence the formation of CSR in international business. The study showed that the main ones are:

1. Sustainable development: Studies by the United Nations (UN) and other organizations have highlighted the fact that humanity is using natural resources faster than they are recovering. If this continues, future generations will not have the resources they will need for their development. In this context, much of modern development is volatile - it cannot be continued for both practical and ethical reasons. Related areas include the need to pay more attention to the fight against poverty and respect for human rights. CSR is the entry point for understanding and responding to sustainable development issues through the company's business strategy.

2. Globalization: with a focus on cross-border trade, multinational enterprises and global supply chains - economic globalization is increasingly increasing the importance of CSR issues related to human resources, environment, health and safety and more. CSR can play a vital role in identifying the impact of business on working conditions, local communities and countries, and what steps can be taken to help businesses support and create the public good. This can be especially important for firms focused on exporting to developing economies.

3. Governance: The government and intergovernmental bodies such as the United Nations, the Organization for Economic Co-operation and Development (OECD) and the International Labor Organization (ILO) have developed various agreements, declarations, instructions, rules and other documents setting out business standards. CSR tools often reflect internationally agreed goals and laws related to human rights, the environment and the fight against corruption.

4. The impact of the corporate sector: The sheer number of corporations, and their impact on political,

social and environmental systems in relation to governments and civil society, raises questions about impact and accountability. Even small and medium-sized enterprises (SMEs), which together are the largest employers, have a significant impact. Companies are global ambassadors of change and values. Their behavior becomes a matter of heightened interest and importance.

5. Communications: Advances in communications technologies such as the Internet and mobile phones make it easier to monitor and discuss corporate activities. Internally, this can facilitate management, reporting and change. Externally, NGOs, the media, and others can quickly assess business practices that they see as problematic. In the context of CSR, modern communication technologies open opportunities for improving dialogue and partnership.

6. Finance: Consumers and investors are increasingly interested in maintaining responsible business practices and demanding more information on how companies address the risks and opportunities associated with social and environmental issues. Voicing a CSR approach can help increase stock value and provide better market entry.

7. Ethics: A number of serious and high-profile violations of corporate ethics as a result of harm to employees, shareholders, the public or the environment have contributed to increased public distrust of corporations. A CSR approach can help improve corporate governance, transparency, accountability and ethics.

8. Coherence and community: Citizens in many countries believe that corporations must meet the same high social and environmental standards, no matter where they work. In the context of CSR, firms can help build a sense of community and a common approach to solving common problems.

9. Leadership: At the same time, there is a growing awareness of the limits of government, legislative and regulatory initiatives to effectively address all CSR issues. CSR can offer flexibility and incentives for firms to comply with regulations or in areas where regulation is almost impossible.

10. Business tool: Business recognizes that adopting effective CSR approaches can reduce the risk of business destabilization, open up new opportunities, stimulate innovation, promote a company's brand and reputation, and even increase efficiency.

It should also be noted that the position of the state and civil society regarding the responsibility of business to society as its external environment has a great influence on the formation of CSR.

The business environment puts significant pressure on the behavior of the business itself in terms of the requirements of various aspects of the environment. This has made CSR a tool to promote human development around the world. The external environment of the organization has evolved over time to become a major contributor to the success of the organization and could cause problems for the organization when the needs of the external environment are not met.

Thus, the expectations of the environment are crucial, and they should be considered as an important factor in the effective management of modern organizations. Every business organization makes strategic decisions, taking into account the needs of the host environment. Although there is no single recipe for socially responsible business practices, perceptions as well as stakeholder expectations can be an important tool for corporations in creating unique CSR policies. The business organization must be able to feel the pulse of communities in terms of their expectations and respond accordingly as a responsible corporate citizen.

The organizational component of socially responsible diagnostics is aimed at assessing the management of the enterprise, the main functions of which include work with corporate social responsibility, integration of social initiatives in all aspects of the company, preparation of CSR or Sustainable Development Code, definition of principles and values of social responsibility. The main task of modern organizational management is to create a system of social responsibility that will meet the characteristics of the enterprise, take into account the specifics of its activities and the external environment. Socially responsible management staff is also important here, which in close cooperation with employees creates a unique atmosphere, which is permeated with ideas of business ethics and responsibility to society.

4 CONCLUSIONS

The value and dynamics of the integrated indicator of social responsibility of the enterprise are of interest not only to the management of the organization, but also to all groups of stakeholders and regulatory institutions.

Implementation of the principles of social responsibility by national economic entities will help the rapid transition to sustainable development and, as a consequence, will contribute to: reduction of anthropogenic pressure on the environment,

introduction of balanced nature management and high quality of the environment; structural restructuring of the country's economy in the direction of increasing the share of innovative high-tech and waste-free production, increasing the productivity of social labor and reducing the share of resource-, labor- and energy-intensive economic activities; overcoming poverty and unemployment, improving the quality of life of the population, increasing life expectancy and civilized personal development; creating favorable conditions for the development of socially responsible institutions and the development of civil society; improving and increasing the competitiveness of the national economy and growing a positive image of the country at the international level.

Based on a comparative analysis of the world's most widely used methods of rating social responsibility of economic entities in international practice, it is found that all methods can be divided into three groups, each of which is based on a separate diagnostic criterion. Currently, the most common are the following indicators: level of capitalization, corporate reputation or components-indicators of CSR of organizations. It is proved that the generally accepted global methods of diagnosing social responsibility of enterprises are not possible to apply in domestic practice (not every company meets the conditions for getting to them, the cost of assessing social responsibility is high, etc.).

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