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SYSTEM ANALYSIS OF TRANSFORMATION OF UNDERSTANDING OF THE ESSENCE OF SOCIAL RESPONSIBILITY IN FOREIGN AND NATIONAL SCIENTIFIC THOUGHT

Summary

The theoretical aspects of the formation of the concept of social responsibility of business are investigated in the article, the comparative approaches to its formation in domestic and foreign scientific thoughts are considered. It is established that the level of development of the concept of social responsibility in the Ukrainian scientific thoughts is significantly behind the foreign one. There are some preconditions that contributed to this: within period of independence it was not possible to provide conditions for real public participation in all processes, although norms and principles capable of ensuring openness of power were enshrined at the legislative level; historical experience, traditions, long period of statelessness, specific 'culture' of business, pessimism of social expectations, low level of trust to business of the part of citizens of Ukraine; despite the introduction of economic reforms, Ukraine still lacks a well-formed market and a developed institute of private property that would provide a powerful middle class, instead, there is a spillover of power structures with business, the weakness of the financial system, and the economic dependence of the regions. Approaches to interpreting of CSR on the institutional level and in programming documents of organizations are considered. Sustainable development policy documents that correlate the concept of CSR are analyzed. On the basis of the conducted researches the conclusion about the complexity of the concept of 'social responsibility of business' was made and a number of common features are distinguished, which determine in general its meaningful essence in modern conditions: voluntary nature of social responsibility; going beyond mandatory obligations; a clear focus on gaining a positive socialization effect in society and business, as well as on achieving the goals of sustainable development and the interests of stakeholders. In the context of transformational processes in the global economy, corporate social responsibility also changes its content. In addition to above-mentioned criteria, some features are also very important in forming of content of CSR, among them: its systemic, long-term nature, based on an open CSR model, complexity in the implementation of measures, integration into business processes at strategic, tactical and operational levels, strengthening partnerships in the creation of common values, innovation, transition from declared voluntary application to the practical mandatory application in the development strategy of business entities.

Keywords: corporate social responsibility, transformation, sustainable development, sustainable development goals, shared values.

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