The economic realities of today derive the issue of social responsibility as one of the most important activities of businesses and the implementation of the principles of social responsibility at the level of economic agents is essential for improving the competitiveness of undertakings. «Building an effective economic model creates new entity interaction between society and business. One of the most important components is its social responsibility of the business community, companies and businesses, which turns into an additional means of improving the image of business organizations» [1, c. 122]. Since the implementation of the principles of social responsibility can not only reduce costs and increase revenue, reduce operational risks, but also promote innovative development, facilitating access to new product markets and capital markets.

Today social responsibility is an important element in national and transnational political programs of European and world community. Social responsibility is a cross-cutting theme that runs through several areas of political life, plays a fundamental role in ensuring sustainable economic growth while mitigating negative social and environmental impacts of economic activities of undertakings [2, p. 119].

Selecting the direction of businesses rate on the formation and development of social responsibility is a strategically important decision. Therefore, as part of social responsibility policies and strategic concepts of businesses applies to a number of management decisions which will have a decisive influence on: the formation and strengthening of the image and reputation of the company; corporate development based on restructuring and organizational change; management personnel development and improvement of organizational culture; occupational safety and health of workers; environmental policy and natural resources; addressing social aspects of interaction with suppliers and buyers of products or services; interaction with government agencies and local authorities,

The issue of social responsibility of business principles generally occurs only when the action could harm the company or, conversely, benefit others. Ideally personal needs and desires of consumers are accompanied by the company to maintain and improve the standard of living of society. However, very often collective and individual interests do not coincide. For example, the distribution of detergents with a variety of properties that meet the needs of customers. However, most of them are difficult to decompose, and it is polluting natural water environment. In this case, the behavior of both producers and consumers does not consider the interests of society. Overcoming these contradictions involves the practical implementation of the principles of social responsibility. In particular: meet
the reasonable needs of customers with the interests of society; constant updates with new range of products that adequately meet the demand and needs of consumers, more in line with the public interest; abandonment of production and sale of goods, which are contrary to the public interest.

Therefore, social responsibility of business can be characterized as a special set of commitments that meets the specifics and level of the company. These commitments are continually and rapidly changing; made voluntarily and agreed with stakeholders; accepted by the company’s management to the wishes of staff and shareholders; performed at the expense of the company and aimed at the realization of significant internal and external social programs, the results of which contribute to the development of the company (production growth, improved quality of products and services, etc.), improved reputation and image formation corporate identity, corporate brands, also expanded constructive partnerships with government, business partners, local communities and public organizations.

The principles of social responsibility of business at individual entities implemented in the following main areas:

– responsibility for your product and to consumers, improve product quality and quality of life of consumers; commitment to the traditions of quality and safety; use only high-quality natural and environmentally friendly raw materials; ensure the usability of the product; improving consumer welfare; capacity and status of the consumer; open the company;

– responsibility to employees, corporate culture based on quality; implementation of the principles of responsible business practices; creation of modern and secure jobs; implementation of training programs for employees; individual development plan for each employee; concern for the health of each employee; social programs, etc. This trend covers intra social responsibility of business plane in which the company could well be satisfied that proper quantity and timely pays wages. However, businesses that focus on sustainable development, cannot seek new forms and methods of implementation of social responsibility towards its employees. In this context, it can provide a number of reasons for encouraging business structures to take active steps to strengthen its internal social responsibility. Namely: a guaranteed improvement in productivity in the company; staff development company that helps avoid significant staff turnover, and lets you reach the most qualified professionals in the market; long-term stable development of the company is ensured; organization receives tax benefits and to attract additional investment for socially responsible companies; goodwill formed due consideration of the company in the media; performed additional advertising goods or services provided by the company;

– responsibility to the partners, ensuring awareness of stakeholders on the performance of the company; developing and setting standards of product quality and quality of raw materials used; establishing international standards of corporate governance and environmental audits; development and implementation of training programs for primary producers;

– liability to competitors, business according to the principles of cooperation and fair competition; ethical business practices in the markets for goods and services;
– responsibility to society and the state, business development on the principles of fairness, openness and transparency; Cooperation with the international standards of business ethics; improvement of public health; job creation; increasing social welfare; improvement of the moral and ethical climate in society; creation of an exemplary model as an example for other companies; investment in socially significant projects; environmental liability company.

In modern Ukraine the need to develop and implement in practice of an already existing tools of social responsibility of business at the corporate level and at the level of the business environment becomes more urgent. A study conducted under the auspices of the United Nations among Ukrainian companies, found that the most common manifestations of social responsibility among businesses are implementing programs to improve working conditions (65.5% of respondents), personnel training and development (63.2%), charity (56.0%), ethical and responsible policy towards consumers (49.5%), participation in the development of the regions where the company sold (32.3%), implementation of environmental standards (29.8%), politics ethical treatment of shareholders (20, 8%), openness and transparency of the financial statements and production of the company (18.7%) [3, p. 344].

The achievement of the best results in the creation of social benefits by implementing social responsibility of business practices is possible by using a systematic approach to it, which involves long-term planning, social impact assessment and continuous interaction with the local community. Moreover, the dissemination of such an approach in the business environment is possible only with the dissemination of the concept throughout the business community, with increased awareness and understanding of the importance of the business and the activities of such activities both for society and for the company itself. It is precisely by the role that business structures play in the issues of their social responsibility that one can judge their level of development and maturity.

References: