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THE SOCIAL RESPONSIBILITY OF BUSINESS IN THE PERIOD OF GLOBALIZATION

The term «Corporate social responsibility» was originally introduced in scientific literature and was used only with large joint stock companies (corporations). Then this term started to be utilized, Small and medium businesses. The terms «Corporate social responsibility» and «Social responsibility of business» are identical to their content.

We will find that the social responsibility of the business is to take into consideration and aware business decisions taking into account public opinion, understanding that business is involved in socio-cultural environments and the success of its activities is directly dependent on the welfare of the public. The social responsibility of the business is not a law that has a legal force, it is an ethical-cultural principle that must be transformed into determining business decisions. The social responsibility is the fact that the company's sustainable development and indicator demonstrates the level of awareness of business decisions. It implies a systemic approach to the formation and immediate implementation, as well as accountability and control from the public and the state.

The representatives of modern scientific schools are in the social responsibility structure: the subject of responsibility (the person or group of people whose responsibility is loaded with responsibility), the responsibility of the subject (which is subject to responsibility) and instance (a kind of social unity that evaluates the subject Unpleasant activities). Social responsibility should be understood as a system because it is functioning systematically. Perhaps it is difficult to determine which of these three elements are the most important. The entity has the necessary properties and resources necessary for the implementation of such activities; Institution can not only stimulate, control, and evaluate social responsibility, but also «formulate the order» for the subject; The object, as the element of social responsibility, performs a passive function, is based on an entity and instrument agreement, but it can actively voice its requirements and to prove their need to satisfy the resource holder.

In our view, the social responsibility system will not make sense if it does not fit into its composition, which will complement the process in a sense and complete. The goal should have a long-term direction, which is therefore the practice of corporations, or strategic goals of the company, to formulate.

In our opinion, the importance of social responsibility of business is due to the following factors:

1. At the macroeconomic level: In the overall plot of the globalization process of economy, the combination of large scientific, industrial and technical resources - transnational corporations arise. From all participants involved in this activity, it requires the protection of common, universal rules for conducting business;

2. Microeconomic level: All entrepreneurial entities should take into consideration the interests of society and the state in the course of their activities and to compel them to meet their needs in making profit, business development, quality products;

3. A new type of customer originates on the purchase of certain goods, not based on

the quality of the goods, as the Company's positive social portrayal of the ethical conduct of the Company, the social, ecological and cultural factors and the like.

Globalization processes promote a significant increase in the profit of large corporations at the expense of sales markets. There are exceptionally exacerbated social contradictions on this background, as the interval between the different layers of the society is significantly increased. One side of the conflict is standing is «elite», which manages corporate income, and the other side – the rest of the population who are forced to serve «elit». In the majority of cases, large corporations organize a similar situation: nobody cares about quality, quality, safety and safety of the population – «They Do not Really Care About Us».

These processes are even more grave in Georgian and Ukrainian reality. Georgian and Ukraine companies sourcing corporate codes in order to announce the willingness of the capital market and potential investors to rely on business ethical and cultural norms. But there are some contradictions: On the one hand, business tries to introduce international principles of transparency, ecological security and partial solutions to society's problems; on the other hand, companies are doing their own assets for stabilizing the firm's stability in crisis conditions. Under such conditions, the principles of social responsibility of Georgian and Ukraine business should be developed with consideration of modern World Trends.

The principles of social responsibility can be taken to a higher level of business, to increase its competitiveness in international markets at the expense of sharing the common rules of international ethical and cultural norms and performing business rules. In the modern stage the social responsibility of the business becomes the main vector of business humanization.

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МІСЦЕВІ ПОДАТКИ ТА ФІНАНСОВА АВТОНОМІЯ

Місцеві податки і збори мають важливе значення в досягненні фінансової незалежності та самостійності місцевих бюджетів, адже, будучи основним джерелом формування доходів цих бюджетів, вони виконують не лише фіскальну, контрольну, регулюючу, стимулюючу, а й децентралізуючу функцію.