Incentives for the Deployment of Social Responsibility Management in Ukrainian Enterprises

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Abstract. The article examines the prerequisites and practices of social responsibility of Ukrainian enterprises to identify success factors that are important in choosing areas of implementation of social measures. We conducted the research in the following sequence. First, we analyzed the state of social responsibility management based on the monitoring of macroeconomic indicators in terms of external vectors of the corporate culture system. Then we set the level of awareness of regional governments about socially responsible business. Finally, we supplemented the analysis results with data from the monitoring of the attitude of management structures to the need to implement a system of corporate social responsibility of Ukrainian enterprises based on the Sustain Ability matrix. In the end, we summarized the priority factors of success resulting from corporate social responsibility management.

We have proved that the formation of methods for assessing the management of social responsibility should consider internal and external vectors in the corporate culture system. The assessment of vectors of social responsibility should be carried out, taking into account the volume of social investments, their quality and efficiency. We found that the most crucial success factors are increased productivity, reduced costs and the ability to diversify markets.

Keywords: social responsibility, social activities, development management, vectors of corporate culture, success factors.

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1. INTRODUCTION

The transformation of the national economy requires new management tools based on knowledge and culture. The same combination of these two basic phenomena should be the basis of development. The system of values based on the experience gained, supported by proven facts, focused not on technical potential but on humans, will lead to more effective management and awareness of the organization's integrity, which in turn will lead to the goal.

Awareness of responsibility is inherent in business in the social environment. It, therefore, undertakes to create decent conditions for its workers, maintaining a sustainable environment (a particular area, the interests of the community) and the environment. Responsibility to society is dictated by its needs when there is a need to unite efforts to solve specific problems, which requires the creation of particular institutions, which society entrusts with the functions of human protection and a safe environment in environmental, legal, humanitarian and other aspects.

There is still no vision of the need for corporate social responsibility in Ukraine. This can be seen in the enterprises' passivity and the lack of structured information at the state level. According to surveys of relevant rating agencies, slightly more than 53% of respondents see the need for socially oriented measures due to the introduction of social responsibility policy. Others do not consider it appropriate to use such practices. Every tenth enterprise considers social responsibility to be a function of the state.

Literature review

To date, the essence of the concept of "social responsibility" is the subject of theoretical and practical discussions. However, the scientific community recognizes that the beginning of modern literature on social responsibility was laid in 1953, when the first fundamental work, Corporate Social Responsibility, was published by Howard R. Bowen, a professor of economics at the University of Illinois (1953). As Meir, A. noticed, it was the first time the meaning of "social responsibility" has been revealed. Moreover, it was a new way of how the concept of social responsibility can be extended to business, how profitable businesses can participate in social programs, what economic and social benefits society receives from it, reflecting the possibility of further detailed study of social responsibility (Meir, 2012).

Explaining the essence of the concept of "social responsibility", some scholars recognize only one area that should be noted. For example, Fridman M. (1979) believes that the only responsibility of business is to increase shareholder profits because business helps society by producing goods, providing it with necessary services and creating jobs. According to the theory of Keroll A. (1982) Bouena H. (2011), support for social responsibility is in line with economic, legal, ethical and discretionary expectations of society in this period. Still, such a statement, in our opinion, is more imposing than our own belief in expediency. Awareness of social responsibility not only as a commitment to society in terms of environmental protection employee health but relationships with contractors, based on corporate rules and regulations are also set out in the works of Asher Meir (2009), Valitova SH. & Malkhina V. (2011), Hrishnovoyi O. (2008), Buleev I., Bryukhovetska N. & Chernykh O. (2008).

Summarising conclusions of Sardak S. and Haslenko K. (2017), Druker P. (1994), Burlakovoyi YU. (2009), Balabanyuk Zh. (2012), we can argue that a CSR systems approach is manifested in "the company's systematic responsibility for the product it manufactures to consumers, employees, partners, the community and the environment". On the other hand, the responsibility of the company's management is to satisfy the interests not only of society but also of the company. Therefore, in our opinion, it is the set of directions of social responsibility (vectors) that will form the sequence of actions of social responsibility management.

We researched and summarized the existing methods of assessing the level of social responsibility of the enterprise in terms of suitability for assessing the state of social responsibility management. As a result, the

following conclusions can be drawn: most methodologies are time-consuming due to the need to evaluate a significant number of criteria, which requires the involvement of additional experts. Accordingly, it bears the corresponding material costs, which can be borne only by large associations of enterprises; there is a risk of significant errors and errors in the rating, on which most methodologies are based due to insufficient competence of experts; some methods are aimed at only one vector of social responsibility management both in the internal and external environment of the corporate culture system of the enterprise; not all methods provide answers to management staff on actions to change the existing situation in order to increase the effectiveness of social responsibility management; We consider the methodology of the Association of Russian Managers to be the most complete because it covers most areas of social responsibility management. But it contains only qualitative characteristics, as a result of which management staff will have an idea of the current state of social responsibility, but will not receive answers about further prospects for improving the effectiveness of management in the field of social responsibility; there is no generally accepted list of criteria that can be the basis of a system of indicators for assessing the level of social responsibility management.

Thus, the main problem in assessing CSR is a scientifically proper selection of a system of indicators and the primary basis for its solution - the adequate choice for areas (objects) of social responsibility.

In general, in the literature and in practice, the theoretical and applied principles of social responsibility management in the system of the corporate culture of the enterprise have not been properly substantiated, the identification of areas of social responsibility measures and indicators social responsibility management process is marked by the decorativeness of the proposal to improve the efficiency of the management process in the areas of social responsibility, which is the purpose of this study.

The purpose of the study is to detect incentives for the deployment of social responsibility management in Ukrainian enterprises.

Methods

The research methods were the fundamental provisions of modern science, a set of general and special methods of management studies. The following methods were used during the writing of the article: a systematic approach to substantiate the set of areas of social responsibility in the system of the corporate culture of the enterprise and building a matrix of success factors; economic and statistical analysis to study trends in the state and level of social responsibility of Ukrainian enterprises; classical statistical methods (in methodical recommendations on the selection of priority areas of social responsibility; economic and mathematical modelling to assess the impact of external vectors of social orientation on the achievement of success factors.

We followed the following research algorithm. First, we analyzed the state of social responsibility management based on the monitoring of macroeconomic indicators in terms of external vectors of the corporate culture system. Then we set the level of awareness of regional governments about socially responsible business. Finally, we supplemented the analysis results with data from the monitoring of the attitude of management structures to the need to implement a system of corporate social responsibility of Ukrainian enterprises based on the Sustain Ability matrix. In the end, we summarized the priority factors of success resulting from corporate social responsibility management.

2. RESULTS

The defining object of the concept of science "social responsibility" is - the social relationship between business and nature on environmental pollution exclusively with its central component - man (Pushkar, M. & Holinach L., 2018). The task of this science is to quantify the impact of the business entity and describe ways to minimize it. But in our opinion, this theory limits the assessment of the level and adequacy of social responsibility within the enterprise itself, i.e. to its employees, which is probably the concept of corporate social responsibility.

According to the definition of the World Bank, corporate social responsibility (CSR), or

the equivalent term corporate social responsibility (CSR), means a set of policies and actions related to key stakeholders and values implemented within the current legislation and takes into account the interests of communities and the environment and the focus of the business on sustainable development.

The main reasons that motivate different companies to pay special attention to social responsibility are: globalization and the associated increase in competition; increasing the size and influence of companies; strengthening mechanisms of state regulation; "War for Talents" - a competition for talented people; increase civic activity; increasing the role of intangible assets (brands) (Drobyshev, V., 2006).

Usually, to address the development of their own methods, they begin with the analysis of information from publicly available sources. The purpose was to confirm the possibility of analyzing the state of social responsibility management on the external vectors of the corporate culture system.

To perform this task, you should organize the information in the following sequence:

1. Analysis of the state of social responsibility management based on the monitoring of macroeconomic indicators in terms of external vectors of the corporate culture system.

2. Determining the level of awareness of regional governments about socially responsible business.

3. Monitoring the attitude of management structures to the need to implement a corporate social responsibility system of Ukrainian enterprises based on the matrix of Sustain Ability.

4. Identification of priority success factors resulting from corporate social responsibility management on the external vectors of the corporate culture system.

To perform the first task, we identified macroeconomic indicators that, in our opinion, characterize the state of social responsibility management by individual vectors of the corporate culture system (see Table 1).

Table 1

The structure of macro-environmental indicators in the process of analyzing the state of social responsibility management by external vectors

No	External vectors of social responsibility	Indicators of the macroenvironment
1.	Responsibility to the community	The number of unemployed aged 15-70 (according to ILO methodology), thousand, due to unemployment, %, Average monthly nominal wage, UAH, average monthly real wage, %, number of full-time employees engaged in work with harmful working conditions, number of full-time employees entitled to at least one of the types of benefits and compensations, capital investment, %, working conditions by type of economic activity, number of victims of accidents (acute occupational diseases (poisonings/accidents) and fatal accidents, number of full-time employees entitled to at least one of the types of benefits and compensations, number of employees covered by collective agreements, average monthly salary of full-time employees by types of economic activity in Ukraine in general in 2015-2019.
2.	Responsibility for the preservation of the environment and resources	Use of freshwater for the production of million m^3, discharged into surface water bodies of polluted return water without treatment million m^3, the capacity of treatment plants million m^3, emissions of pollutants and carbon dioxide into the atmosphere by stationary sources of pollution thousand tons, generated waste from economic activities of I-IV hazard classes thousand tons, capital investment in environmental protection by type of economic activity..

3.	Responsibility to state fiscal authorities and the state	Financial result before tax.
4.	Responsibility to buyers and customers	Producer price index of industrial products, %, costs of innovations of industrial enterprises at the expense of own funds UAH million, number of industrial enterprises that implemented innovations (products and/or technological processes), units.
5.	Responsibility to contractors and partners	Proportion of the number of enterprises that had their own website as a percentage of the total number of enterprises

Source: identified and systematized by the authors using data from Statistical Yearbook of Ukraine for 2020.

The following conclusions can be drawn from the analysis of social responsibility within the national economy according to macroeconomic indicators in the context of responsibility to the community. The number of unemployed aged 15-70 (according to the ILO methodology) during 2016-2017 increased slightly within 1.5% per year, but by the end of 2019, there was a steady downward trend to 1487.7 thousand people. This figure has increased dramatically to 1887.9 thousand people. Compared to 2015, the number of unemployed decreased by 10.1%. According to the Ministry of Statistics, the number of unemployed may increase by 19%.

If we consider the reasons for the dismissal of working-age persons, we can conclude (Fig. 1) that the most significant share is dismissed at will, by agreement of the parties. At the end of 2019, the percentage of such persons was 39.6%. In 2020, this indicator increased to 44%. The average number of people fired due to the expiration of a contract or employment contract is 7.4%. That is, companies, in most cases, renew contracts with their employees. The share of the unemployed laid off for economic reasons has increased significantly, which can be explained by the consequences of the crisis due to COVID-19.

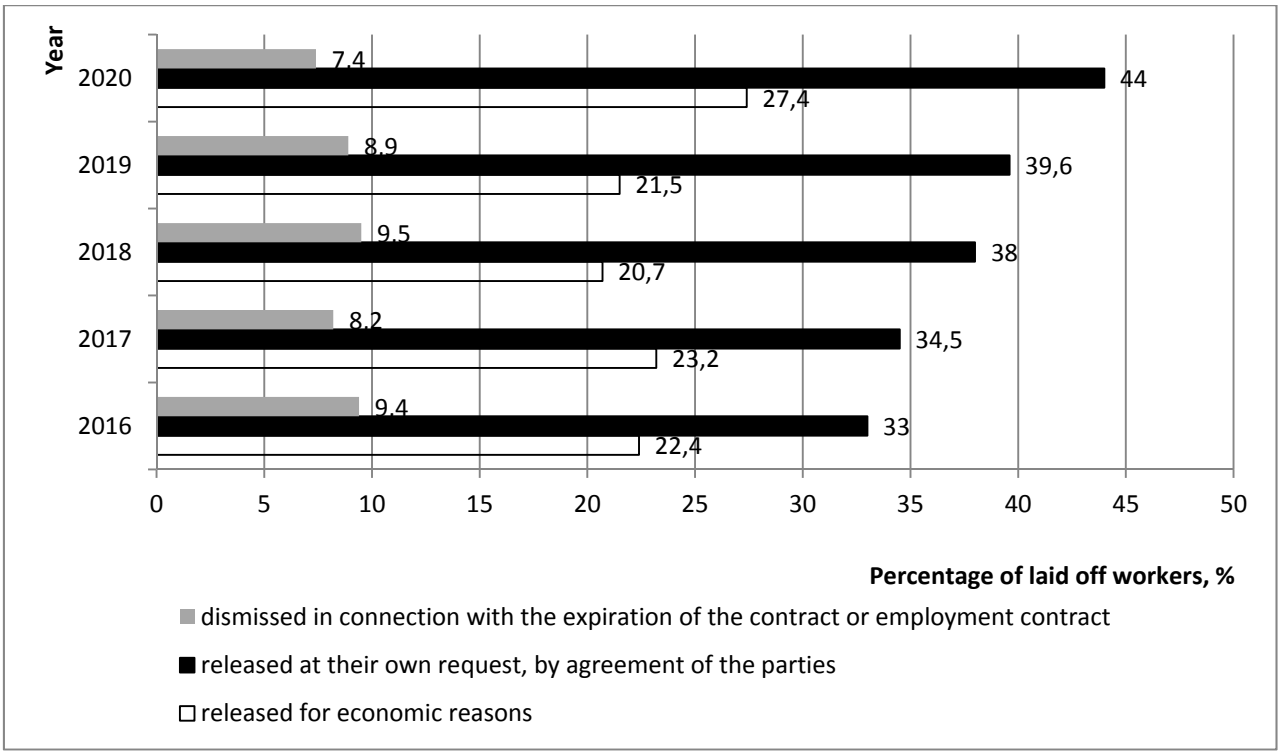

Fig. 1. Analysis of unemployment by reasons for dismissal of people of working age

Source: built by the authors using data from Statistical Yearbook of Ukraine for 2020

The number of full-time employees engaged in work with harmful working conditions, the percentage of the registered number of full-time employees (at the end of 2020) was 28.4%. Of which the most significant share is the industry - 35%, including in the field of mining and quarrying - 65.5% In the structure of the processing industry: production of coke, petroleum products - 57.5%; production of chemicals and chemical products - 38.6%; metallurgical production, production of finished metal products, except machinery and equipment - 54.3%; water supply; sewerage, waste management - 37.1%.

During 2016-2020, the number of victims of accidents (acute occupational diseases (poisonings/accidents) and fatal accidents remain at 4.2 thousand people. Compared to 2000, when this figure reached 34.3 thousand, the situation can have significantly improved.

Accordingly, the number of full-time employees entitled to at least one of the types of benefits and compensations, the percentage of the registered number of full-time employees (at the end of 2020) is 34.5%. The best situation is observed in the following activities: mining and quarrying - 68%; in refining - production of coke, refined products - 64.6%; production of chemicals and chemical products - 39.2%; metallurgical production, production of finished metal products, except machinery and equipment - 58.6%; water supply; sewerage, waste management - 41.9%. That is, more than 50% of employees are entitled to certain categories of benefits and compensation for harmful working conditions.

According to statistics, at the beginning of 2021, 71.3% of employees were covered by collective agreements. The lowest percentage of employees covered by the collective agreement - construction 39.2%, wholesale and retail trade - 37.4%, repair of motor vehicles and motorcycles - 37.7%, temporary accommodation and catering - 24.6%, real estate transactions - 38.4%. If we consider that these activities suffered from the pandemic in the vast majority, the results of this indicator at the beginning of 2021 were much worse.

The main income of individuals is at the place of main work. Therefore, the material motivation of employees and ensuring their standard of living is one of the enterprise's social responsibility areas.

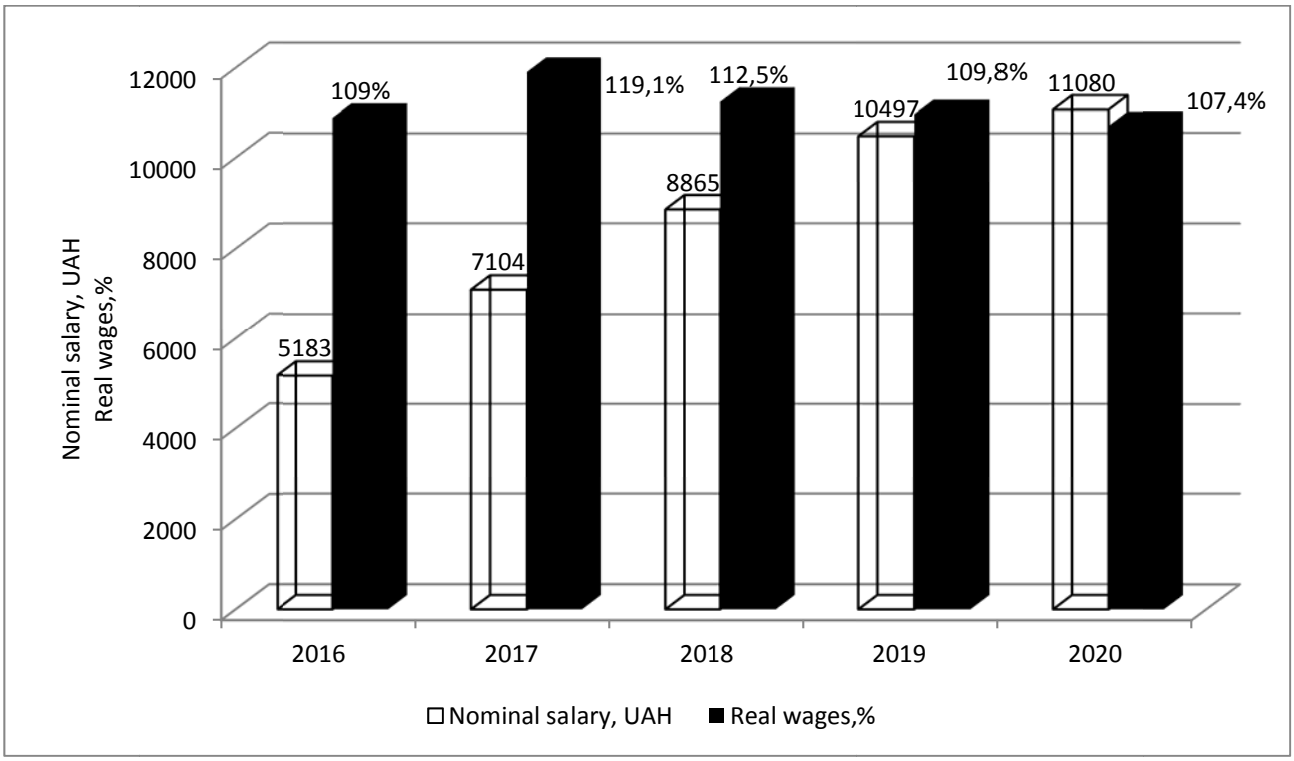

Fig. 2. Analysis of wages of employees during 2016-2020

Source: built by the authors using data from Statistical Yearbook of Ukraine for 2020

As we can see from Fig. 2, the size of the average monthly nominal salary constantly increased during 2016-2019 from UAH 5,180 to UAH 10,497. In 2020, there is a slight increase at the level of UAH 500. (UAH 11080). In turn, the average monthly real wage fluctuates and decreases during 2017-2020.

In addition, it should be noted that there is a positive trend in the redistribution of the number of full-time employees according to the level of nominal wages (Fig. 3).



Fig. 3. Redistribution of the number of full-time employees according to the level of nominal wages

Source: built by the authors using data from Statistical Yearbook of Ukraine for 2020

Namely, as we can see, the number of workers with the minimum wage has decreased from 29.3% to 5.4% over the last three years. The number of employees with an average monthly salary of 5 to 10 thousand UAH is almost unchanged and ranges from 18%. The number of people earning more than UAH 10,000 has doubled, to 41.6%. But such trends are unlikely to result from increased corporate social responsibility. Most likely, this was facilitated by rising minimum wages, rising exchange rates and other changes in the national economy. There is no special dynamics of changes in 2020.

Over the past ten years, our companies have undergone significant modernization, reconstruction, and re-equipment over the past ten years. This has a positive effect on increasing the volume of production and sales, which contributes to the growth of tax revenues on the ground. During 2016–2020, we see a steady, albeit insignificant, increase in capital investment. In 2016–2019, there was an increase of 18.0%, 22.1%, 16.4%, and 15.5%, respectively. Only in 2020, there was a decrease in capital investment compared to the previous year by 4.6%.

The analysis of responsibility for preserving the environment and resources should be carried out according to indicators that indicate the volume of use of natural resources and emissions into the environment. The use of freshwater for production during 2016-2020 averages 4458.6 million m^3, i.e. almost unchanged during the study period. During the study period, the growth of water reuse after purification or cooling differs by 0.7-1.4 %%. Discharges of surface water bodies of polluted return waters without treatment are reduced by an average of 11.25 million m^3. The most significant decrease occurred in 2016 - by 20 million m^3 and in 2018 - by 17 million m^3, respectively. These results indicate that companies are not interested in investing in the re-equipment of the water supply system in order to optimize its use.

Emissions of pollutants and carbon dioxide into the atmosphere by stationary sources of pollution are presented in Fig. 4.

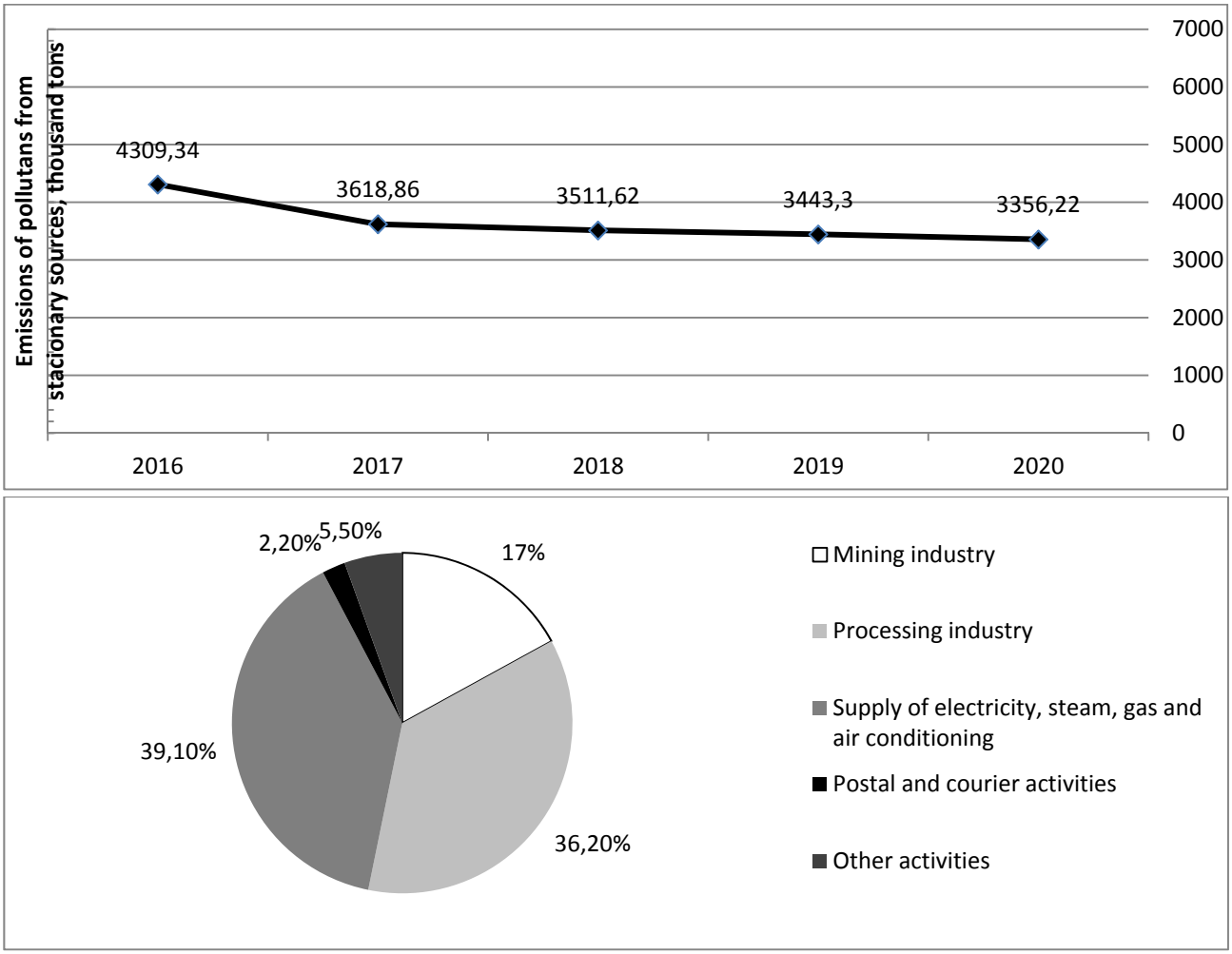

Fig. 4. Emissions of pollutants and carbon dioxide into the atmosphere by stationary sources of pollution thousand tons

Source: built by the authors using data from Statistical Yearbook of Ukraine for 2020

As we can see, the emissions are pretty high. Compared to 2016, in 2020, there was a decrease of only 14.1%, which is a meager rate of change in 5 years.

Let's analyze the number of pollutants and carbon dioxide emissions into the atmosphere by stationary sources of pollution by type of economic activity in 2020. We can conclude that the largest share in total emissions is generated by mining and quarrying - 17%, enterprises processing industry - 36.2%, pollutants of which metallurgical production - 30.1%, supply of electricity, gas, steam and air conditioning - 39.1%, transport, warehousing, postal and courier activities - 2.2%.

All other economic activities in the overall structure of emissions account for 5.5%, which averages 0.7% for each species.

It should be noted that the amount of waste generated from the economic activities of I-IV hazard classes has increased significantly. During the period 2016–2020, there was an increase of 28.4%. During these years, more than half of these wastes were disposed of in specially designated places or facilities 152,295.0 thousand tons and 238,997.2 thousand tons, respectively. When the volume of waste accumulated during operation in waste disposal sites for hazard classes I, II and III for the last five years is almost unchanged, the volume of hazard class IV waste is constantly growing

during 2020 critically, namely by 16.4% compared to 2019 p.

The largest share of waste generation is due to mining and quarrying. In 2019 it was 88.5%. In 2020 it increased to 89.8% of the total.

Despite the significant amount of waste by type of economic activity, capital investments in environmental protection by mining enterprises amount to only UAH 2,216.2 million, which is only 13.27% of the total in Ukraine. This figure is twice as high for the processing industry - the amount of capital investment in environmental protection is 4291.5 million UAH. It should be noted that the central part of the cost of environmental protection is the current cost of repairs.

The only macroeconomic indicator that can inform the external direction of social responsibility management - responsibility to the state fiscal authorities and the state from publicly available sources is the pre-tax financial result, %. Although, during 2018-2019, it is growing steadily by just over 50%, in 2020, this figure has almost halved.

As one of the external vectors of social responsibility management, responsibility to buyers and customers can be characterized only by the price index of industrial producers. During the study period, it dropped dramatically from 135.7 in 2016 to 94.3 in 2020. But this is more indicative of increased competition in the domestic market and reduced purchasing power of buyers, rather than increasing the level of corporate social responsibility.

The production of quality products is evidence of social responsibility to buyers and customers. As a result, expenditures on innovations of industrial enterprises at the expense of own funds in 2017 decreased slightly to UAH 10,742.0 million. In 2019, these costs amounted to UAH 12,474.9 million.

Only a small number of businesses incur such costs. At the level of the national economy, it is insignificantly low. Thus, in 2017 it is 672 enterprises, in 2018 - 739 enterprises, in 2019 - 687 enterprises, respectively, in 2020 - 613 enterprises. Of these, on average, only 27.9% incurred costs for introducing new or significantly improved low-waste, resource-saving technologies. Most of them incurred expenses for introducing new types of innovative products. The lack of innovation may result from poor financial condition, but in most cases, it is not a desire to use additional resources for development.

The indicator of the share of enterprises that had their website can be informative, both for the external direction of social responsibility, buyers and customers, and suppliers and contractors. The presence of its own website indicates the transparency of the company as a whole and its management in particular. So, in 2018-2020, only 37% of the total number of enterprises had such a resource. Only a third provides full or partial access to their information to external users.

In order to determine the level of awareness of regional authorities about socially responsible business, we asked the heads of regional state administrations with official petitions to provide information for research on the state of social responsibility management in Ukrainian enterprises.

All executive bodies have confirmed the absence of a report on the social responsibility of enterprises in their region, as there is no need to compile it. Although all 12 regional state administrations that took part in the survey have information on the most socially oriented enterprises in the region, only ten are ready to answer the direction of their social responsibility.

Table 2 shows the top 5 most socially-oriented enterprises according to the management of the executive branch.

According to the survey, 64% of projects implemented by these companies relate to the external vector "Responsibility to the community", 21% are examples of responsibility for environmental protection and resources, for 15% can not identify a particular direction and believe that these companies meet all areas of social responsibility.

From all this, it can be argued that information from open sources is not enough to form an accurate picture of the state of social responsibility management. However, these results may motivate companies that are just beginning to act in this direction and choose new priorities.

Table 2

Results of the survey of regional state administrations on the awareness of regional executive bodies in matters of socially oriented business

Region	Name of the 5 largest socially oriented enterprises
Vinnytsia	PJSC MHP, Vinnytsia confectionery factory ROSHEN, Vinnytsia oil and fat factory, LLC Lustdorf , Ukrainian-Polish company "Barlinek"
Volyn	PJSC Lutsk House-Building Plant, Construction Company "Investor", PJSC Volodymyr-Volynska Poultry Factory, LLC Lutsk Cardboard and Paper Factory, PJSC Lutsksanyekhmontazh №536
Donetsk	PJSC Ekoprod, Open Company Mariupol Poultry Factory, Open Company Novotroitskoye ore management, AF Open Company Oktyabr, SFG Mechta
Transcarpathian	PJSC Eurocar, LLC Fischer-Mukachevo, LLC Groklin-Karpaty, Jabil Sorkit Ukraine Limited , HCVM LLC
Zaporizhzhia	PJSC Zaporizhstal, PJSC Zaporizhkoks , JSC Motor Sich, PJSC Zaporizhzhya iron ore plant, PJSC Dniprospetsstal
Luhansk	LISPY LLC, Rubizhne Hosiery Manufactory LLC, Agro-business PPC LLC, Zorya Research and Production Enterprise LLC, POG Rubizhne Training and Production Enterprise №1
Mykolayiv	Sandora LLC, Mykolayiv Alumina Plant LLC, Nika - Terra Sea Specialized Port LLC, Nibulon JV LLC, FG Organic Systems
Odesa	TDV Interchem, LLC Transinvestservice, LLC Delta Vilmar Ukraine, PJSC "VO" Stalkanat Silur", PJSC Odessa Cable Plant "Odesacable"
Sumy	Nasosenergomash JSC, Sumykhimprom PJSC, Talanprom LLC, Mondelis Ukraine LLC, Bel Shostka Ukraine PJSC, LLC Guala Clogers Ukraine
Ternopil	PSP "Gorin", PSGP named after T. Shevchenko, FG "Berezovsky", PJSC Agroprodservice, SE Bordnetze-Ukraine
Kherson	JSC Cargill, LLC Danone- Dnipro, PJSC "Arcelor Mittal Berislav», LLC Sivashenergoprom, LLC JV "Nibulon",
Cherkasy	LLC Research and Production Firm Harvest, STOV Prydniprovskyi Krai, STOV Grain Company Hors, PJSC "Zvenigorsk Cheese Factory", LLC Plant of Thermal Insulation Materials Techno

Source: formed by the authors on the basis of their own research

Managers can develop their own methodology for analyzing the level and effectiveness of social responsibility by external vectors, it is advisable to monitor the attitude of management to the need for corporate social responsibility in the enterprise and identify priority factors of corporate social responsibility management analysis for each company to meet management needs.

In Ukraine, management staff do not see the feasibility and benefits of implementing social responsibility management in the enterprise. The state of this phenomenon is difficult to detect and assess at the state level due to the lack of reports, both at the enterprise level and at the level of government agencies. Although such advantages are obvious, as evidenced by the matrix compiled by Sustain Ability based on an analysis of the activities of companies in Central and Eastern Europe. The matrix helps to identify key elements of the feasibility of a socially responsible business. It combines two factors: business success and factors related to sustainable development. Where factors converge, it is possible to

determine the appropriateness of CSR (Balakiryeva, O. & Halustyan, YU., 2007).

To identify the state of awareness of the benefits of implementing social responsibility management, we interpreted the Sustain Ability methodology according to external vectors of social responsibility management. The research was carried out through an expert survey of enterprises that are considered socially oriented at the regional level.

In order to determine the impact of activities aimed at a particular area, experts were asked to assess the weight of each vector of social responsibility management on individual success factors of their enterprise, using scores of 0; 1; 2.

Of the sixty companies, 34 responded to us. In total, we had the opportunity to summarize 54 questionnaires of experts. Of the total number of persons who took part in the expert survey, 11% are business owners, 41% are management of enterprises or structural units, 46% are managers of individual structural teams, and 2% do not specify their positions. Having systematized the answers and determined the average value of expert assessments for each success factor, we obtained a matrix of the feasibility of implementing external vectors of social responsibility (see Table 3).

Table 3

Matrix of expediency of introduction of management of social responsibility on external vectors

		External vectors of social responsibility management				
Factors of enterprise success		Responsibility to the community	Responsibility for the preservation of the environment and resources	Responsibility to state fiscal authorities and the state	Responsibility to buyers and customers	Responsibility to suppliers and partners
	Income growth	1	2	3	4	5
	Cost reduction	6	7	8	9	10
	Growth of productivity of the enterprise	11	12	13	14	15
	Ability to diversify markets	16	17	18	19	20
	Access to capital	21	22	23	24	25
	Improving the effectiveness of risk management	26	27	28	29	30
	Intellectual capital	31	32	33	34	35
	The image of the enterprise	36	37	38	39	40
	There is no influence of the social responsibility management vector on the success factor.					
	Not much influence of the social responsibility management vector on the success factor.					
	The vector of social responsibility management has a decisive influence on the success factor.					

Source: built by the author on the basis of expert evaluation using the principle of the Sustain Ability matrix

We took into account that the overall score of the expert could be in the range of 0-80 points. With a step of 28 units of general expert assessment, we have identified the following three intervals:

0–28 - no influence of the social responsibility management vector on the success factor;

29–57 - insignificant impact of the social responsibility management vector on the success factor;

58–80 - the vector of social responsibility management has a decisive influence on success.

From the resulting matrix, we see that most experts are inclined to think about the enterprise's need for social responsibility management. This is evidenced by 70% of the filled cells of the matrix.

On the other hand, experts do not believe that the implementation of projects aimed at community development impacts reducing costs or increasing productivity. Responsibility for the preservation of the environment and resources will not contribute to the diversification of markets and the completeness and timeliness of taxes and payments. Responsibility to buyers and customers will not reduce the company's costs, and activities aimed at responsible relations with contractors and partners will not contribute to revenue growth.

Most respondents do not consider it appropriate to conduct responsible business to counterparties to gain access to capital or develop intellectual capital. However, this is a misconception, as partners can become business investors, and the responsibility shown to partners can motivate professionals from other companies to change jobs in their favour. Experts believe that accountability to state fiscal authorities and the state does not enhance the company's image, but it is a national mentality rather than the real impact of this vector on the success factor.

Experts almost unanimously applaud the impact of community accountability on the ability to diversify markets and improve access to capital. In addition, this vector, on a par with the responsibility to buyers and customers, has a decisive influence on the enterprise's image. Responsibility for conserving the environment and resources will significantly reduce costs and increase productivity. The responsibility to the state fiscal authorities and the state dramatically reduces costs, and the responsibility to buyers and customers - should stimulate increased revenues. Such a vector as a responsibility to suppliers and partners does not have a decisive influence on any of the success factors. But this attitude, in our opinion, is literal and not strategic. According to an expert survey, only 20% believe that certain vectors of social responsibility management are decisive for the enterprise's success.

Suppose we compare the results with the results of a survey of European companies according to the methodology of Sustain Ability, where 38% of experts are inclined to believe that certain areas of social responsibility have a decisive influence on certain business success factors. On the one hand, this is 18% more, and on the other hand, given that the understanding of the feasibility of social responsibility of enterprises within the national economy has emerged quite recently, the results can be considered satisfactory.

For the management of enterprises that are beginning to implement a social responsibility system, you can take this matrix as a basis for selecting priority areas for socially oriented measures to achieve strategic goals.

The next step of the proposed methodology is to identify priority success factors as a result of the implementation of corporate social responsibility management. To perform this task, we use the method of analysis of hierarchies, namely the method of pairwise comparisons. We will make comparisons based on the results of the second part of the questionnaire. Experts, in this case, are ten people out of the total number of respondents. Experts were chosen at random. Every sixth questionnaire was taken into account for the formation of the sample. It was no longer the weight of the vector that was assessed but the success factor. Since the weight of the object of study is defined as the subjective opinion of a particular expert - it requires an assessment of the consistency of opinions of experts throughout the group.

That is, we must assess the impact of success factors of enterprise development on achieving the goal: "Increasing the interest of management of domestic enterprises to implement measures of social responsibility and increase their efficiency". Let us denote this goal as *U*. Success factors are denoted as appropriate. Calculations using the method of

analysis of hierarchies will allow obtaining an assessment of the impact of success factors (criteria) on the indicator *B* -degree of achieving the goal. This will allow us to conclude that the implementation of the relevant vector measures aims to increase the relevant factor in a short period.

Sustain Ability (see Table 3) matrix was chosen as criteria for the interest of enterprise management in the implementation of social responsibility measures, namely: X_1 - income growth; X_2 - cost reduction; X_3 - increasing the productivity of the enterprise; X_4 - the possibility of diversification of markets; X_5 - access to capital; X_6 - improving the effectiveness of risk management; X_7 - intellectual capital; X_8 - image of the enterprise.

We determined the importance of these indicators to achieve the chosen goal, is shown in Fig. 5. Experts set the weight of each criterion from 0 to 10. Accordingly, more important success factors, according to experts, received a higher score.

Table 4

Significance of the influence of criteria X_1 …X9 on the achievement of goal Y

Criterion	Significance
X_1	0,1
X_2	0,22
X_3	0,29
X_4	0,17
X_5	0,03
X_6	0,06
X_7	0,03
X_8	0,1
Total	1

Source: calculated by the authors

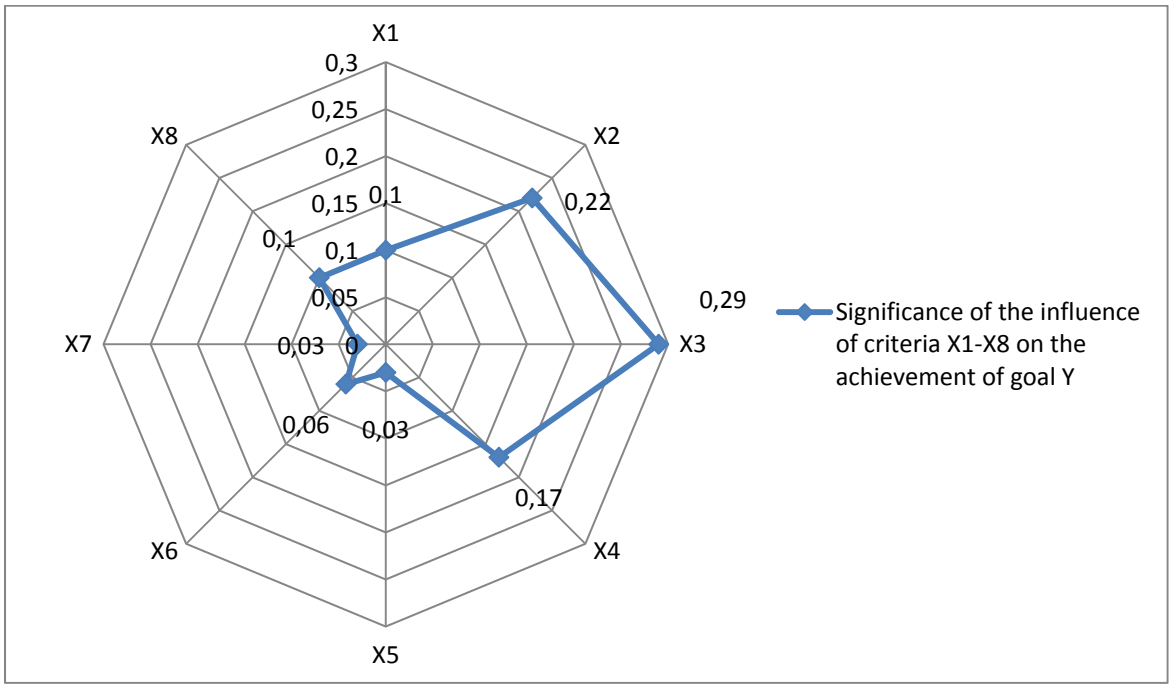

Fig. 5 Significance of the influence of criteria X_1-X_8 on the achievement of goal B

Source: the value of the criteria is calculated and reflected by the authors

Next, pairwise comparisons of the results of the expert assessment of the significance of the criteria were determined (Table 5).

Table 5

Pairwise comparisons

X_1 /X_2	X_1 /X_3	X_1 /X_4	X_1 /X_5	X_1 /X_6	X_1 /X_7	X_1 /X_8	X_2 /X_3	X_2 /X_4	X_2 /X_5	X_2 /X_6	X_2 /X_7	X_2 /X_8	X_3 /X_4
0,46	0,34	0,59	3,33	1,67	3,33	1	0,76	0,04	7,33	3,67	7,33	2,2	1,7
X_3 /X_5	X_3 /X_6	X_3 /X_7	X_3 /X_8	X_4 /X_5	X_4 /X_6	X_4 /X_7	X_4 /X_8	X_5 /X_6	X_5 /X_7	X_5 /X_8	X_6 /X_7	X_6 /X_8	X_7 /X_8
9,67	4,83	9,67	2,9	5,67	2,83	5,67	1,7	0,5	1	0,3	2	0,6	0,3

Source: calculated by the authors

In order to control the correctness of the comparison of criteria, the consistency indicator is determined as the sum of the products of the values of the factor estimation in the row and in the column for each factor. And then determine the consistency index as a fraction of the division of the difference of the consistency indicator and the number of factors and units. The consistency index in our case is 0.02 <10%. From this, we can conclude that experts' opinions on the significance of the impact of the criteria on Y - are consistent.

According to expert assessment, the most important results of the implementation of social responsibility measures for the management of domestic enterprises are such success factors as increasing the productivity of the enterprise, cost reduction, the possibility of diversification of markets. In addition, weight growth and the formation of a positive image of the enterprise can also be considered important. To more effectively define priorities, it would be worthwhile to determine the importance of success factors for enterprises in terms of their size, i.e. - large, small, medium. This would allow determining the priority of the results of the implementation of social responsibility management measures depending on the capabilities of the enterprise.

3. CONCLUSION

The necessity of forming a technique of an estimation of management of social responsibility for needs of management of the enterprise on internal and external vectors in the corporate culture system is proved. The assessment of vectors of social responsibility should be based on the volume of social investments, their quality and efficiency. To form and implement such a methodology, the company's management must take the following measures: develop regulations on the company's social policy; to form a system of criteria for the information base of managerial decisions of social orientation; to take into account and monitor the results of the implementation of social programs and the level of satisfaction of internal and external stakeholders with the results of their implementation; develop a form of a non-financial report to identify trends in change and the state of social responsibility of the enterprise.

The process of developing or adjusting one's own methodology aims to eliminate errors and gaps based on adequate systematization of information for management purposes. This approach will provide an opportunity to assess the state of social responsibility and indicate ways to improve and further develop both the research issue and the enterprise as a whole.

The analysis of external vectors should be carried out in the following sequence:

Analysis of the state of social responsibility management based on the monitoring of macroeconomic indicators in terms of external vectors of the corporate culture system;

Determining the level of awareness of regional governments about socially responsible business;

Monitoring the attitude of management structures to the need to implement a system of corporate social responsibility of Ukrainian enterprises based on the matrix of Sustain Ability;

Identification of priority success factors as a result of corporate social responsibility management by external vectors.

As a result of research, it is proved that the most critical factors of success can be considered the growth of productivity of the enterprise, cost reduction, the possibility of diversification of markets.

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