

SECTION 3. MARKETING, ENVIRONMENTAL, SOCIAL AUDIT IN THE CORPORATE MANAGEMENT SYSTEM

SOCIAL AUDIT AS AN EFFECTIVE TOOL OF CORPORATE MANAGEMENT

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Abstract. In the presented article the audit procedure and its implementation is observed. The point is effective for the modern principle of Companies management. Have to be said that for the local communities and enterprises are important to implement the latest vision of social audit using for effective corporative management. The scientist attitudes to combine practical and theoretical points are vital for the business development within communities. In Ukraine there is important fact for social audit implementation. This can be accepted as a key element of European social policy adaptation of the local business activity. Mutual responsibility of a person from one side and a business from another side can be a base for local community development. These points were developed by number of scientists and could find a way to be used in Ukraine. All that points are being under survey in the presented article.

Keywords: social audit, community, corporative management, effective management, society, management of Company, auditor, effective management, effective corporative management, modern management, strategy corporate development, social responsibility.

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1. Introduction

In the present period of Ukrainian business development the local Companies passed out for practical using of corporative management. This process has been occurred. It's not clear what kinds of points are needed to be solved with the corporative management implementation and who in the Company has to be occupied by handling these points. This is not understandable for the owners and managers. That is why a necessity has appeared to create instruments for accomplishing this problem.

Terms and conditions for Ukrainian Corporate changes were established in the end of XX centuries by gradual transition from administrative economy towards free market business. Main event which was as an impulse for corporatization had been small and big state enterprises privatization process. This process was slow because of reasonable needs absence in different sphere of economy capital concentration.

Corporate sector forming in Ukraine, as opposed to free economy world were these structures had been accomplished as a result of long time development and market relation transformation with the purpose of big project realization and strategic targets achievement, was appeared as a result of rights for state owned property redistribution which caused low effective its functioning within beginning period and social non responsibility in front of community. Aftermath corporates structures forming and spreading were not the basis for whole economy growth and didn't provide its growing.

The first reason of social tension hardening in Ukrainian society is combat action in the eastern part of the Country, unsatisfied terms of economic development indicators, low level of population consciousness and social sphere juridical regulation imperfection.

Within coming years the changes in social and economic relations in all levels are traced. Non discussible, there is a need to clarify potential threats for objective social situation estimation.

Social audit can be considered as phenomena for estimation and calculation of positive and negative social acts consequences of the enterprises and instrument for its regulation.

Social audit as an effective mean of social tension overcoming has achieved wide spreading abroad. Due to keep positive image of a Company and social conflict prevent social audit obtained a practical implementation.

Important fact is juridical principles forming as a base of main social responsibility in the terms of sustainable development. So often, social audit can be used for non-financial report confirmation of a Company.

The present position of social audit in Ukraine is in the beginning. This is confirmed by absence of specified order, reason for providing and content of social audit. Besides, some episodically samples of social audit can be seen because social responsibility sphere has been developing, especially within big Companies. Attention made by the Enterprises to social sphere is obvious: disregard social inquiry of society can compromise Companies competition and production ability.

Realization possibility of social responsible program and monitoring its results providing is not possible without new technology implementation of social responsibility audit.

The people stand behind any of realized process as inside of the Company and by interaction with external environment. From their effective activity whole system effectiveness depends. The main point of Corporate management is effective management possibility and acts openness, its helps shareholders to supervise for Companies managers activity. This Control is possible for the internal products and for internal resources including juridical. This type of activity helps to the owners from one side to understand how top management of the Company does work and involve investment, and from another side – gives understanding to investors about the future of their investments. Corporate management foreseen realization of the above mentioned process.

2. Historical trends in the development of social audit and prospects for implementation in Ukraine

The history of social audit has started in the of 1940 th. in USA, when social rating of the Companies has started to be a constant part of their activity. Those rating had evaluated Companies relations with stuff and trade unions, local communities, philanthropies and voluntary activities and other community based programs. In 1910–1970 years a community unsatisfied started to spread because negative production rising. More often economic growth has started for the account of environment pollution, safety work decline, commodity quality reduction. Thus, main responsibility for social and economic inequality was put on business by a government and

society. Population started not much trust to the Corporations and as a result quantity of the buyers had declined. This pressure on business has a target to regulate social importance aspects of the Companies activity. In reply, for above, business has initiated more often social responsible behavior [1].

During decades its develops very slowly, but today we see the difference between proposed social audit and what we have today.

In the beginning the Dayton Hudston, Levi Straus, Cumming Engines were giving out up to 5% taxed cleaned profit for social needs. But by the end of 70-th when the first wave of social responsible behavior went down, American business has started to attitude for philanthropy more pragmatic. Thus, the officials were scared of that that the Companies give up to take care about necessities of the communities. That is why in 1977 USA Congress has accepted the documents with the order to American Banks to make investments to the local Communities (Community reinvestment act) and today this is main instrument for stimulation of social activity of the Banks on local levels. Let's note for this law which work from middle 1980 th and had nor foreseen any of punitive sanction: a Bank was not to be license canceled or to be penalated for the local communities investment plan nonfulfillment. Government had made for each Bank a "responsible area had been selected and fixed for a local government Agency. Government Agency was supervising for the program fulfilment. By the end of the year the Bank was reporting about work accomplishment. According to the result of the report a list of Bank activity has been made in the social investments. Lately, the list was published by the biggest business publishers with printed by small letters explanation that the rating concerns social involved data. But Americans which didn't see known Banks in the list and accepted that as financial incapability of the Banks and started to transferee their Bank's accounts to financial institutes with high ratio. After that the Banks started to show their wish to work with the local communities [2].

In first time "social audit" has been used in 40 th by Theodore J. Krops, Professor of economy, Stanford business school.

In 1953 American researcher H.R. Bowen in one of his book dedicated approximately 10 pages for social audit. More praise for social audit conception forming belong to J. Hamble, which published his work "Social audit on duty of survival management". In this publishing the author

described the problem which allowed the auditors estimate a human factor for a Company.

Little bit later idea and practice of social audit had crossed the Atlantic Ocean and moved to Western Europe. In social audit theory the authorities appeared there. Such as in France P. Candan, J. M. Peretti, J. Igalens, M. Combemale, H. Landier etc [3].

Social audit concepts were as a trial to think over theoretically what new had appeared in a sphere of social relations after the war period in the Countries of market economy.

Analyzing the scientific research results of this problem have to except that theoretical sources were stand up and explained social audit problems not enough, but in local and foreign scientific sources a number of material exists where any kind of social audit is described: labor audit, management audit, operational, organizational, stuff, law audit in labor relation, technological, science and technological, ecological. There are number of social audit types specifies its deference of explanations. For instance, in some of European Countries social audit means relations in a labor sphere. P. Vatje, initiator of social audit in France and the President of International Institute of social audit wrote social audit – is an instrument of management and a way for supervising, by analogy with financial or book keeping revision, gives a chance to estimate a Company capability to manage by the social problems caused by professional activity. P. Candy also stipulates a social audit as an independent activity by analyzing: supervising, estimation and recommendation creation as for social problem management which permits to provide a diagnostic and light problems reasons, evaluate its means and finally, to formulate recommendations as for specific ways of these problems solving. A. Cure and J. Igalens give another mean of “social audit”. They think, that social audit has a mean to analyze some reasons for social risks in the Companies activity (for instance, law and internal break risks; inadaptability of Companies stuff policy to personal awaiting, non-adequate needs risk in human resources, social needs inattention) and propose the recommendations as for its abbreviation [3].

In latest works of M. Bone, E.Beka the mean of social audit developed mainly concern to subject, principles, social audit instruments and future prospects its develop has been seen. [4], J.M. Esten as for the questions of social-economic audit on enterprise local level in competition terms [5],

C. Bussare with her call to small and medium owners do not underestimate social audit on the background of risks and security [6] etc.

For Ukrainian scientists involved in social audit research can be presented by O. Andrijchenko, O. Balakirava, O. Pragnimak, O. Ischenko, P. Byko. They look at social audit through prism social responsible business problem, corporative social responsibility as a mechanism of social sphere development management [7]. It is clear that social audit theoretical methodological researches within social view is not enough connected with methodological difficulties and can cause “methodological injury” by words of Tatarova G. Besides, social audit implementation in Ukrainian society its prospects and needs are so big that deserve for more attention from social community [8].

The representatives of the Corporates community concept P. Drukor [9], Y. Yait and Y. Yorner analyzing mean of “audit” in their theses underlined that thi is a new form of social control for corporation acting and “audi” appearance is objective consequence of social-economic relations development of the industrial developed countries. Theoretical aspects development of social audit and its practical implementation is in direct link with social-economical system development. Social responsible activity analyzing is important control from in the terms of undiscussible activity influence to society by present institutes.

There is no mutual means of “social audit” between the scientists. O. Mazuruk define social audit as a universal technology of social subject real conditions according to accepted standards, formal norms and terms [5, p. 80]. Social audit is specific form of analyzing, revision of organization social environment with a target to detect of social risks facts and working out the proposals for reducing their acting. Social audit has a matter to estimate organization capability to solve of social problems which appear inside and outside, and manage by the problems which influence to personal labor [1].

Commonly, “social audit” definition can be interpreted in wide or narrow mean. By wide mean this is social relations monitoring on international, national, regional, local levels of social-economic systems. By narrow mean social audit means a control of enterprise behavior results confirm to esthetic and law requirements of enterprise activity, thus to control enterprise social responsible acting level.

Social audit means provided analyze and permits to single out corporative audit (audit on the level of separate organization) as wide spread social audit level. Corporate social audit connected with Company social sphere research conformity of main activity with the targets and strategy of social responsibility. Main results users of social audit are owners, entrepreneurs, big Companies managers.

Social audit specifies specific sphere which stipulates its difference by mean of purpose and tasks. Thus, social audit subject is social economic relations in the Companies and relations with society in a sphere of design, contracts, plans and social program accepting and realization. The object of social audit is all the facts of business activity of the enterprises that confirm social-responsible or non-responsible behavior [2, p. 114]. Since social audit is complex system Corporative level for estimation product social value, corporative responsibility, collective agreeable relation, relations with local communities.

Social audit and social responsible practice provide a positive influence to business structures making image better, saving resources in long term period and obtaining added capabilities to raise a profit. The main argument for social audit implementation is its functional weight. Social audit functioning is divided by the scientists as: informative, analytical, ascertaining also prophylactically, worldviews, prognostic, communicative-regulative [10]. Thus, social audit on micro level is characterized by important weight as following:

- Detection of social risks and acts forming for its reducing;
- Law breaking fixing;
- Positive image support;
- Social sphere activity effective management diagnosis.

Social audit emerged in Ukraine for mind of specialists was non imperfect and had been determined by a number of problematic questions connected to non-keeping the rules of law in labor sphere. Present “Law of audit activity” in Ukraine accepted in April 3, 1993 has not been included “social audit” term and directions of activity in this direction. Non effective control as for labor law implementation directs to concealment the production accidents. Also there are next violations as “double book keeping” and wage payment “in envelop”. But financial crisis that seriously impact to Ukraine, especially to labor market and created more proposals

than demand, the workers had to ignore the labor law breaking by the job makers and to agree to proposed conditions [10].

Herewith the level of workers protection is not enough. This is connected with absence of practice experience for the workers right competition, from another side is a pressure from management of the Enterprises to trade unions. These problems underline necessity to implement social audit in Ukraine that gives possibility for the local enterprises to obtain a positive image inside of the Country and outside and, also, to reveal social risks and to invent some acts due to minimize or avoid its circumstances, to settle the cases of breaking the law in the social-labor relations, to check social management effectiveness in the system of management (8). Juridical base of social audit is universal international agreements in social and economic rights sphere: United Nations Statute (1945), Human rights declaration (1948), Economic, social and cultural rights international pact (1948), Final Conference of security and cooperation meeting in Europe (1975) etc. Due to development of social audit was made a strong influence: European acts as: European Convention rights and base freedom protection (1950) and European Social chart (1961) (9). For present period the main points of social audit national model forming is developed in Ukraine and this is not enough for common use of social audit in our Country [11].

Summing up, social audit is able to submit social partners in a Company, government's bodies, professional unions and to form objective information on the basis of real situation in a Company. This information will helps to secure dialog and helps to concrete persons to make more optimal conclusions, to check for its implementation, to foreseen difficulties, to implement necessary acts for its solving. Social audit which is conducted according to International Standards forms confidence that the Company is well operated, the results permit to see imperfections and to adjust Companies business and this will helps to obtain bigger economic effect.

3. Social audit as an integral part of effective corporative management strategy

Besides, social audit has a long history and being used by a number of big Companies, but it's not so popular within state and small Companies. People don't understand a concept, that makes social audit and reporting as a priority for sale rising.

Today, global Corporations face with some problems as for responsibility for environment and society. One of the method that can be used and solve the cases is implementation social audit using due to help them to improve the reputation and to get to know how they are accepted by all interested sides.

There are enough of the samples when the Companies had made a valued social and ecological expenses, but with a connection of narrow financial profit mean, they were not accounted in the business balance sheet. These expenses were covered by additional labor of the workers and also were connected to work of non-government organization. This one side of success in business was criticized during Mrs. Thatcher [12] administration. In that time, firstly in business, on the base of some cooperatives the demand was formed and raised for book keeping providing on the base of wide criteria implementation, but not only on one criteria – the profit. According to this wide mean in the system of book keeping appeared economic aspect of person behavior which financial or operational audit are not able to provide. This kind of problem can solve only by social audit. By its implementation possibility has appeared a chance to formulate in a new way key principals of cooperative social responsibility and realize corporate policy more effective directed to effective using and occupying labor resources positive image forming and consumers priority etc.

Social audit for the managers is also a practical method of social policy effectiveness. Social audit is also a practical mean for the managers for eliminating, evaluation and information about their own social activity. Social audit has not a clear legal fixing as in a local practice same in international practice. But the points which have to be solved and researched are stipulated by international acts and agreements and, also fixed by Ukrainian law. These are lifesaving, rights and freedom of people, environment protection.

In international practice the base for legal implementation of social audit is corporate social responsibility as an element of sustainable realization concepts. Accordingly, social audit is to be used as an instrument for mentioned conception more effective realization in addition with a matter of Companies confirmation as for sustainable development report confirmation. In this aspect due to estimation of social responsibility level within social audit need to be implemented Standard SA 8000 social

responsibility. The social audit regulation of the matters, an order and a reason is absent in Ukraine. An attempt to fill the emptiness was provided in 2008 when Scientist Institute of social labor relation presented the concept of social audit national model. But for the present time it is only a scientific these and has not accepted by legally. Also, for present, invented conception need to be modernized according timing terms. Thus, important background for the audit is data collecting mechanism forming, on its basis and audit research will be providing and auditor's report be formed.

Bukovynsjka M. and Ponomarenko P. say that social audit is composed by 4 th stage: 1) preliminary (contract between social audit and client); 2) data collection (stuff monitoring, supervising, questioning, paper work); 3) data analyzing (data estimation, information analyzing as for social index calculation method); 4) report making (reason's analyzing for social tension, enterprise activity evaluation, stuff ,management proposals and stuff motivations proposals [12, p. 25–36]. We think that Bukovynsjka M. and Ponomarenko P. attitude has to be accepted and paid attention. Social audit can be differenced. Gantjuk thinks that social audit differentiation needs to be provided as for next directions: external and internal, the levels (national, regional, local, corporative), the levels (long term, periodical, onetime, short time, continuous), by scale (whole, deployed, selected, partial); by means of use (strategic, tactic, operative) [3, p. 43]. Social audit direction by certain signs for our thinking gives a possibility to learn it better and help for theoretical and practical using. In the process of social audit implementation two groups of data collection: quality and quantity are to be used.

Mr. Danyljuk for the first group takes next methods: focus-group, deep interview, expert estimation, supervising, public prognostication method; for the second semi-formalized (formalized and free interview combination), experts interview, focus-group discussion, experiments, benchmarking, assessment center [4, p. 87–88]. We think that ability to find a method of data collecting which is necessary for quality and effective social audit providing as a whole procedure or partially and it is very important for present difficult social economic terms of Ukraine. Social audit and inspection were discussed by Shapovalova T. and Likhonosova G. They discussed of state models of donated and sponsors people supply; concerns to practical instruments aspects control system creation and inspection [5].

As for social control and inspection were not discussed, that is why this point has to be analyzed in the following scientist theses, because from another point of view this is socially important for the further successful development in Ukraine. For the actual social audit problems a Mazurko O. “Social audit: theoretical base and this technology implementation in Ukraine” monograph is dedicated. The author determines a role, potential and create social audit institutes; makes conception analysis of social audit providing scheme [13].

Unfortunately, there is not a Standard methodology for Companies social report making and process of different operative Company procedure estimation. Codex of behavior and another factors for its evaluation of society influence. Social audit can be initiated by a Company is looking for a way of image or team working creation. If achieved results will be positive they can be reachable. For instance, if a Company has a negative influence, the last one can social audit provides for understanding the necessary acts for the surrounding community.

Social audit in Ukraine is developed mostly, because of the big Companies business in a direction of foreign trade activity and interested in foreign investment.

The theory of social economy is a methodological base of social audit – Chizhevsjka M. thinks, the theory invented by American scientists Etchioni on a base on comunitarizm philosophy. As for the process of modern conception of social audit is need to mention that this case when together with positive mean for people development real people life brings new ideas and common days of social development methodology base on Ukraine has to be added and widened including advanced Ukrainian scientists and national specialty [14, p. 37].

Social audit as a method of operative management is getting more wide spreading. Foreign Companies administration tries to foresee the social conflict, which links to working time and profit loosing.

On the West social audit was practical from 1990:

- To ovoid social tensions and conflicts;
- Legal base forming of social audit;
- Companies efforts as for positive image creation.

In developed countries, social audit is used especially on micro level for operative management, but in the terms of globalization to any of different

countries has belongs own special features. Thus, Japanese management system uses Confucianism traditions: respect to older man work, knowledge, collective responsibility; agreement, mutual compromises; for Anglo-Saxon model of economic rationalism, personal initiative support, civil ascetism; Germany model has national features – punctuality, discipline, traditions connected with Christian morality [7].

The social audit targets are concentrated around beneficiaries rights spreading and interested parties which are involved in a State sector as for the questions of planning, realization, servicing, estimation, corruption, influence etc. The procedure of social audit gives to people right of voice, to participate in a Company management program transparency and finality of sustainable development. It permits to people to supervise for decision process making and criteria are accepted for different program elements.

Social audit makes a base where Companies can arrange priorities, strategic plans and effective measurement creative and then to control and to make decision how to improve its operations. The organizations which provide social audit have to supervise for the process by which they can to learn more details as for the own organization, to manage by it and to conduct the changes. This makes social audit different from another types of estimation.

Social audit has a number of the targets. One of these targets is – social and ecological estimation of Company influence in the local community development. Second one is – resources and cash flow deficit estimation between needs and actives are reachable for local community’s development. Third is – social supplier’s information about local community needs. Fourth target is – to submit information necessary for effective directed program of community development.

Social audit forming and development is comparably new event as for Ukraine and for other developed countries. There is not mutual attitude to mean of social audit. In scientist sources mean of social audit is defined as a form of social control which spreading in modern society [4].

Social audit is a process of report estimation and making, effective improving functioning and a Company operating style, method to measure of Company influence to society in a whole. A corporative social responsibility could be measured by social audit. Social audit firstly, can evaluate formal and informal rules of behaving inside of the Company and,

also, interested in a Company parties views because they are directed to helpful terms selection for quality management of people resources.

On an enterprise level due to analyze quality of labor life the next questions needs to be viewed:

I. Labor potential audit (professionalism, educational level, ethnocultura, psychological state).

II. Motivation field audit (priority attitudes, work content, work stimulation, moral work stimulation, social workers support, ergonomic, person participants in management, corporative culture).

Social audit has a multi vector mean which gives the replies to number of the questions and provides decision support to business development and as a result to social economic development of a Country. Important, to arrange understanding, that people capital is a main competitive priority of modern business. This capital has to concentrate on labor cost rising [5].

Shortage of business providing used traditional business providing priority as for the better terms or for implementation of cheap material resources in Ukraine has to motivate Ukrainian firms to compete on the basis of expensive labor cost model. Above mentioned is confirmed to modern ideology of Corporative social responsibility.

These researches can be the samples of some part of information effective implementation in order to get social situation picture partially. The whole picture can be obtained by standard social audit method which includes; situation estimations criteria creation which were used in the same enterprises; social standards responsibility design as in an enterprise and a territory [13].

A key for successful social audit is in a process to know what kind of methods needs to be used and in what order. Social auditor can select different methods due to embrace quality and quantity part of information from respondent.

Not less is important to ensure the following acts as for the social audit report implementation and the Companies readiness to except the report recommendations. The social audit has to suggest the ways of productivity on the base of different parties answer. Detailed working plan is necessary to be estimated by social audit and the plan has to be implemented as soon as possible.

Social auditor can face to the problems connected to him personally or be out of his control. The auditor needs do not forget as for implementation of the social program direction to social changes. Just measurements

procedure for an exit and entrance is not in conformity with effective social audit requirements.

4. Conclusions

The main principals of social audit are important aspects for Strategic Corporative management. New ways of scientist researches confirms inevitable reason of social audit implementation in the activity of the Corporates, terms and conditions of Corporative management in common strategy. In the above mentioned research basic process of social audit, its effective impact to Companies activity and positive effect to the local communities were presented. Summing up scientists discussion and results of the researches can be concluded that for Ukraine and the territories, separate communities the Enterprise strategy management with use of social audit is effective lever and method as a profit making process. Corporate management with use of social audit is effective lever and method as a profit making process. Image making of a Corporate plus social responsibility make Corporate management responsible for effective activity of the Company, positive influence to local territory and community. All Corporative activity have to be analyzed. It's includes not only financial aspects but also social. Social aspects need to be accepted as inevitable and serious point activity of a Company, It has to be taken as an internal and external social responsibility. That is why these two parts have to be taken for deep analyzing. Widening aspects of social corporate responsibility makes future development of the Company connected with a separate persona in a way of education, personal improvement and team work. Detailed analyzing of social aspects and stuff involvement into Corporation business development makes social audit as an integral part of strategic management. This attitude is necessary to implement in a different type and business activity. Above mentioned is necessary for use and important for the implementation in Ukrainian Corporative part of business. That is why first level of Corporative business development needs to be re-estimated in a way of modern type of Corporative culture and Corporative specialty of functioning. All knowledge, attitude and scientist works results have to be implemented and used in a practical sphere of corporate management in Ukraine. This effective task will be important and interested for spreading via the country territory for local communities as a social, ecological, cultural results and entrepreneur's business.

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