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K.N. Beketova, A.Sh. AbdimomynovaKorkyt Ata Kyzylorda State University, Kazakhstan.
E-mail: kamar82@mail.ru, abdim.alma@mail.ru**CORPORATE SOCIAL RESPONSIBILITY AND PROSPECTS
FOR SOCIAL PROJECT MANAGEMENT OF ENTERPRISES**

Abstract. The concept of social responsibility is the result of the evolution of traditional views on the nature of management due to the assessment of the organization's activities impact on the external environment; an approach that has shown its effectiveness and efficiency over decades of practice. Along with the contribution of environmental issues to the formation of socially responsible behaviors, a significant contribution to the development of this concept is the revision of the organization's image and their place in society, understanding the hidden power over the formation of favorable economic conditions and defining the complex motives that determine their philanthropic inclinations. In modern conditions the concept of social responsibility is one of the most important strategic management tools used to maintain the competitiveness of the enterprise, it is used in enterprises to assess and plan activities that contribute to the harmonious development of internal and external social environment.

Keywords: social responsibility, enterprise, design, external and internal environment, risks.

Introduction. Social responsibility becomes a tool for maintaining the competitiveness of an industrial enterprise; it allows to determine the main prospects for sustainable development of the enterprise and to form a model of external and internal environment, on which the development of human capital directly depends. The creation of social responsibility financing tools based on the methods of social design and the study of the human capital role in the social policy of enterprises has significant prospects. In addition, the relevant direction is the methodological support for the processes of assessing the level of development of social responsibility systems in enterprises through the analysis of the dynamics of social activity development and the analysis of risks arising in the social sphere.

In modern conditions the strategic importance is acquired by full development of social responsibility, first of all - within the training and development of their employees, providing additional opportunities of social growth for certain categories of industrial personnel, management of their health capital. Every year enterprises declare an increase of considerable volume of investments into the social sphere within the published social reporting, expansion of a package of social guarantees for their employees to increase their attractiveness for employment. In these conditions, the search for and rational justification of key areas of social financing, consideration of potential risks and elaboration of social responsibility become especially relevant.

Methods. Working out any approach to realization of social responsibility is based, first of all, on the modern understanding of its principles and development of this concept in foreign managerial thought. The basis of such principles according to the general definition is a voluntary undertaking by the enterprise to fulfill various kinds of social programs on a gratuitous basis [1]. Initially, this principle was developed primarily in the U.S., being the basis for such concepts as "social responsibility of business," "corporate social responsibility," and "corporate social conscientiousness. Intuitively corporate management began to conclude that social performance is as important as profit making and is the key to sustainable development. According to G. Bowen, social responsibility consists in making such decisions that would determine the company's line of behavior, desirable and favorable for the goals and values of society. The researcher noted that the phenomenon of corporate social responsibility is an act of philanthropy, which is dictated by the desire of communities to support their values [2].

However, with the emergence and formation of new socio-economic phenomena that emerged with globalization and regionalization of the world economy, approaches to the interpretation of social responsibility were significantly rethought and deepened [3]. The heyday of philanthropy, which began in the 1970s and lasted until 1990, was soon replaced by the systematized concepts of "business ethics" and "stakeholders". The very concept of stakeholders specifies the contribution of each enterprise at the individual level, the fundamental principle becoming the consideration of the external social environment along with the direct stakeholders. The new way of business development implied the creation of high standards of life for people inside and outside corporations, along with the achievement of economic efficiency.

The conditions of the 21st century imply qualitative changes in the social activity of enterprises associated with technological changes, which allowed to mark the transition to a postindustrial society. The values of such a society imply freedom and personal development through the fullest professional involvement, which implies high social guarantees and high commitment to their specialization. A number of researchers also note that most modern companies are under pressure to comply with the principles of social responsibility [4], as government representatives are also often involved in stimulating social activity of companies, including requirements for its implementation in their political programs.

The foundation of relations in the labor sphere is the observance of human rights (for example, non-acceptance of discrimination of any kind), as well as the observance of labor legislation. The solution of these issues refers rather to the basic level of development of social responsibility at the enterprise. More developed technologies of social responsibility imply innovative approaches to work with personnel: development of additional social guarantees beyond the scope of labor legislation in the area of medical insurance, provision of free or preferential access to social infrastructure, including psychological assistance, various types of non-material incentives for maintaining high professional status and work efficiency, etc. We note that the lack of investment in the social sphere at the employees level entails significant risks for any enterprise and enterprise management should pay high attention. for this point.

The results of the study. Enterprise managers in modern conditions seek to consolidate the principles of social responsibility implementation in sustainable development strategies, thereby integrating social policy and the practice of organizational and production activities. The formalization of social design and planning, which would allow a systematic assessment of the risks to the long-term activities of companies associated with social activities, becomes a priority. The creation of a social projects portfolio at each industrial enterprise that meets certain criteria will avoid the loss of accumulated human capital and increase job satisfaction of certain categories of production personnel. A study of social investment trends shows that social projects should also contain elements of ecological policy [5] and reflect the impact of individual managerial decisions on the dynamics of health capital. [6].

The initial stage of social design is the development or refinement of the social policy of the enterprise. The implementation of the system approach to social responsibility consists of the following stages:

- strategic analysis of the external and internal social environment, including the study of the most urgent issues related to the organization's employees, relations with the immediate business environment, the study of obligations in business communities, the environmental situation in the region of presence, etc.;
- clarification of the strategic vision and mission of the organization through the prism of socially responsible behavior, indication of direct or indirect achievement of social goals in the course of social activity;
- development of social policy and implementation of its elements in the operational and supporting business processes of the organization [7];
- forming a balanced portfolio of social projects, taking into account the adoption of risks in relations with key stakeholders, taking into account the interests of each stakeholder;
- forming budgets for social investments and sources of financing of social projects, determination of priorities in financing social responsibility;
- determining the required scope and areas of information disclosure on social responsibility and the formation of non-financial reporting;

The main principle proposed for assessing social responsibility risks is to predict the dynamics of each stakeholder through measuring and predicting their social performance indicators (table 1). Low quality of training projects as the most important internal area of social investments can lead to a decrease in the dynamics of career progression, lower quality of work as a whole, loss of key competences in key business processes, etc. Each of the risky, negative effects will depend on the importance of social investments in a certain area and the dynamics of changes in the external environment. Risks in the area of charity are primarily associated with the inappropriate spending of planned budgets, the emergence of additional financial costs in the case of insufficient or inadequate development of social projects.

Table 1 – Matrix for determining the first group of social responsibility risks

Direction of social work	Short-term (within a year)	Medium-term (within 1-3 years)	Long-term (more than 3 years)
Training and development of production personnel	Decrease in the quality of work and products, organizational and management problems	Loss of employees' key competencies	The decline in innovation and intellectual potential
The general attractiveness of the employer (e.g., structuring housing conditions)	Job satisfaction lowering, increased turnover and absenteeism	Rising social tension, loss of key employees	"Chronic" need for personnel renewal
Health Capital and Labour safety	Increase in morbidity and occupational injuries	Reduced attractiveness of work, a great need for additional investments	High rate of chronic diseases in the workplace
Organizational culture	Autonomy and haphazard execution of production and management tasks	The overall degradation of corporate culture	Reducing the image and Investment attractiveness of the enterprise

When developing social projects, two approaches for determining their significance in the activities of the enterprise should be taken into account (figure 1).

Projects of the first type are basic (basic approach to social responsibility), they are action plans that provide the minimum requirements established by the enterprise itself in the field of social responsibility. A risk assessment methodology is applied to such projects, because it is assumed that potentially unfavorable situations arise in the absence of action along the lines laid indicated in the projects. It is important to note that the minimum requirements for social responsibility should be fixed for each enterprise separately. Projects of the second type are aimed at a wider development of social responsibility and are similar to A. Carroll's philanthropic approach [8]. They are aimed at charity (philanthropic approach to social responsibility), and we have to state that the need for them is often associated with the emergence of additional financial reserves. Philanthropy, carried out on the basis of an innovative approach, is designed to have a complex effect on the region of presence - the creation of new small businesses and the development of related forms of business, the formation of an entrepreneurial culture through the creation of subsidiaries. The complex effects of social activities in the external social environment also contribute to the creation of new high-tech jobs, the formation of a sustainable supply on the labor market. In addition, a number of effects are associated with the maintenance of intermediary forms of business, which would perform the functions of outsourcing certain auxiliary business processes, such as those related to material and technical support, quality control of industrial products, research and development.

The first group of risks is associated with the intensity of the decline in the intellectual potential of the enterprise due to the decline in the image of the enterprise as an employer. Short-term risks manifest themselves during the first year of work and are associated with various kinds of organizational and managerial problems arising from a decrease in job satisfaction, an increase in employee turnover and an increase in occupational injury rate.

The identification of the second group of risks (table 2) makes it possible to determine the qualitative composition of social projects, for example, projects aimed at supporting employees as key stakeholders (in the areas of training and development, increasing attractiveness, health capital management) or

projects aimed at the local community (charity, development of social infrastructure in the region of operation). Each stakeholder has its own group of interests, which must be identified.

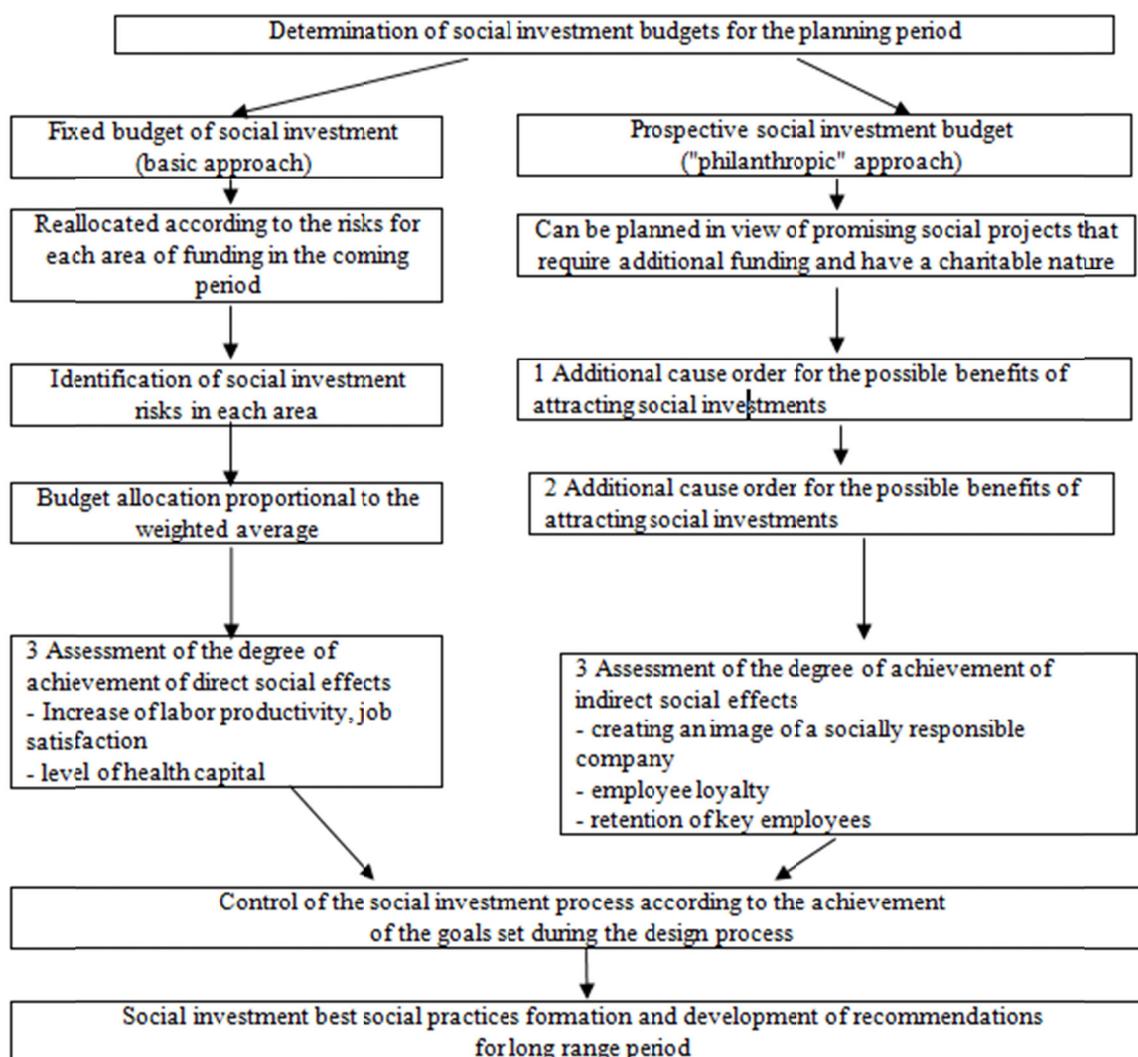


Figure 1 – Formation, distribution and control of social investment budgets of basic and charitable type projects

Table 2 – Identification of social responsibility risks by stakeholder category (second group)

Category of stakeholders	Directions for social work		
	Training and development	Health Capital	Employer attractiveness
Operational staff	Organizational and managerial problems: decrease in the quality of production processes	Increase in the level of occupational injuries	Reducing the overall level of social guarantees, work satisfaction
Non-production personnel	Loss of key competencies of the management personnel: a decrease in the quality of management processes	Increase in absenteeism	
Shareholders and other investors	Reduced investment attractiveness		
Partners and competitors	Decreased competitiveness of products or services		
Local community	Degradation of social infrastructure, reduction of attractiveness as a potential employer		
Other stakeholders	The image reducing of the company as a social investor		

The methodology of social investment risk assessment can be used only for those categories of stakeholders for whom it is possible to determine the level of risks adequately, first of all, they include the company's employees - existing and potential ones. In questions of distribution of means on charity it is necessary to be guided also by indicators of productivity of each charitable project and to define a degree of risk depending on importance of the certain direction and reputational losses arising at the termination of financing of separate charitable projects [9]. That is why for each charitable project there should be defined the periods of beginning and end, on achievement of which the company will reach certain sustainable results. For example, in the sphere of direct financial support of certain target groups it is necessary to evaluate the contribution of charitable financing in the growth of their intellectual potential (new opportunities of education), socio-economic position (income level, benefits received from access to social infrastructure), health capital (opportunities to achieve certain standards of medical care, reduce the duration of illness, recovery period).

Social responsibility is a conscious investment in the future. The more successful is the business, the healthier is the society, and the healthier is the society, the more successful is the business. This interdependence is simple, obvious and beneficial for all. It is especially important to understand this today, when the volume of social obligations is just starting to increase. Among Kazakh companies, only 57% believe that business should be socially responsible. Moreover, the majority of respondents believe that CSR is the prerogative of large businesses, as well as companies that harm the environment and public health, such as oil and gas and mining companies. Small businesses, unlike medium and large businesses, are not currently ready to engage in CSR actively [10].

In our opinion, the main factors preventing companies from implementing social responsibility activities are: lack of financial resources; lack of incentives from the government; lack of relevant knowledge and skills; imperfect regulatory framework; lack of information in society; lack of public recognition of companies' contribution to society and difficulty in measuring the effect of CSR. Despite the fact that the Tax Code of the Republic of Kazakhstan provides for a 3% tax deduction for charity, for many companies this is not an incentive, as the rate itself is small, and the procedure for submitting documents to confirm this deduction is characterized by a high degree of bureaucracy.

In recent years, as already noted, the influence of the non-financial reporting initiative on the enterprises activities of all areas of economic activity has increased - dozens of large Russian enterprises from the oil and gas, energy sector, metallurgical and chemical industries annually undergo accreditation of their reports at the level of professional communities. The study of the structure of the official websites of large industrial enterprises showed that the invariable element of the sections devoted to investment activity (information for investors) is the disclosure of information on the social activity of enterprises and the level of social investments. Understanding the economic consequences of activity disclosure will provide insight into the costs and benefits of the enterprise in the area of reporting and to outline the ways to develop basic business processes aimed at maintaining information openness. From the theoretical point of view, increasing the degree of disclosure of elements of non-financial reporting allows to increase the information security of potential investors and thereby reduce the uncertainty and the level of perceived risk [11].

A number of foreign studies have shown that full disclosure of information on the state of intellectual capital makes a significant contribution to improve the investment attractiveness of enterprises in high-tech sectors.

In our opinion, a social investment risk assessment tool that takes into account the key areas of investment in terms of specific stakeholders is promising from the point of view of practical application. Such risk assessment can help enterprises to allocate social investment funds in a rational and transparent manner to minimize negative social effects arising in the course of their operations. For most enterprises, risk assessment should also be linked to the development of scenarios for the implementation of anti-crisis social responsibility.

Conclusion. Modern conditions of development of industrial enterprises emphasize the need for a systematic approach to the practical implementation of social responsibility. This approach is based on social designing and assessment of risks of social investments, which together are designed to increase the effectiveness of social activity of the enterprise and to develop effective anti-crisis scenarios of action in terms of economic and social instability.

The basis for defining a rational social policy is the definition of risks in the social sphere, defined as the probability of an unfavorable outcome of events in the field of social development in the absence of adequate management decisions and investments in specific areas. Risk analysis begins with the identification of key stakeholder groups that directly or indirectly determine the prospects for sustainable development of enterprises; these include, first and foremost, employees and their households, as well as direct business partners.

The mechanism of social responsibility on the basis of the project approach functions by means of a set of formalized procedures fixed in the documentation of the strategic and operational levels. The management of the enterprises should pay due attention to fixation of the main elements of social policy at the strategic level, development of a code of ethical behavior and a package of social guarantees provided to employees depending on the level of risks arising with the personnel, suppliers, consumers and the local community. Each social project must have a set of performance indicators, which would allow to estimate the degree of initial objectives achievement.

Қ.Н. Бекетова, А.Ш. Абдимомынова

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БИЗНЕСТІҢ ӘЛЕУМЕТТІК ЖАУАПҚЕРШІЛІГІ ЖӘНЕ КӘСІПОРЫНДАРДАҒЫ ӘЛЕУМЕТТІК ЖОБАЛАУДЫҢ МҮМКІНДІКТЕРІ

Аннотация. Әлеуметтік жауапкершілік тұжырымдамасы ұйымның сыртқы ортаға әсерін бағалауға байланысты менеджмент табиғаты туралы дәстүрлі көзқарастар эволюциясының нәтижесі; ондаған жылдар бойы өзінің тиімділігі көрсеткен тәсіл. Экологиялық проблемалардың әлеуметтік жауапты мінез-құлық үлгілерін қалыптастыруға қосқан үлесімен қатар, ұйымдардың сыртқы келбетін және олардың қоғамдағы орнын қайта қарау, қолайлы экономикалық жағдайлардың қалыптасуындағы жасырын билікті түсіну және олардың филантропиялық бейімділігін анықтайтын күрделі себептерді анықтау осы тұжырымдаманың дамуына айтарлықтай үлес қосады. Қазіргі жағдайда әлеуметтік жауапкершілік тұжырымдамасы кәсіпорынның бәсекеге қабілеттілігін қолдау мақсатында қолданылатын менеджменттің маңызды стратегиялық құралдарының бірі болып табылады, ол ішкі және сыртқы әлеуметтік ортаның үйлесімді дамуына ықпал ететін қызметті бағалау және жоспарлау үшін кәсіпорындарда практикалық қолдануды табады.

Түйін сөздер: әлеуметтік жауапкершілік, кәсіпорын, жобалау, сыртқы және ішкі орта, тәуекелдер.

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КОРПОРАТИВНАЯ СОЦИАЛЬНАЯ ОТВЕТСТВЕННОСТЬ И ПЕРСПЕКТИВЫ УПРАВЛЕНИЯ СОЦИАЛЬНЫМИ ПРОЕКТАМИ ПРЕДПРИЯТИЙ

Abstract. Концепция социальной ответственности является результатом эволюции традиционных взглядов на природу менеджмента в связи с оценкой влияния деятельности организации на внешнюю среду; подходом, показавшим свою эффективность и результативность в течении десятилетий практики. Наряду с вкладом экологических проблем в становление социально ответственных моделей поведения значительный вклад в развитие данной концепции вносит пересмотр облика организаций и их места в жизни общества, понимание скрытой власти над формированием благоприятных экономических условий и определение сложных мотивов, определяющих их филантропические склонности. В современных условиях концепция социальной ответственности является одним из важнейших стратегических инструментов менеджмента, используемых в целях поддержания конкурентоспособности предприятия, она находит практическое применение на предприятиях для оценки и планирования деятельности, вносящей вклад в гармоничное развитие внутренней и внешней социальной среды.

Keywords: социальная ответственность, предприятие, проектирование, внешняя и внутренняя среда, риски.

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