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ANALYSIS OF THE POSSIBILITIES FOR THE GROWTH OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY OF ENTERPRISES

АНАЛІЗ МОЖЛИВОСТЕЙ ЗРОСТАННЯ СОЦІАЛЬНОЇ ТА ЕКОЛОГІЧНОЇ ВІДПОВІДАЛЬНОСТІ ПІДПРИЄМСТВ

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Хижнякова Н.О. Аналіз можливостей зростання соціальної та екологічної відповідальності підприємств. Оглядова стаття.

Розкрито сутність соціальної та екологічної відповідальності виробничих підприємств. Визначено роль зростання екологічної та соціальної відповідальності у покращенні іміджу та репутації підприємств. Показано взаємозв'язок між соціальною та екологічною відповідальністю і корпоративною культурою підприємства. Визначено основні можливості зростання внутрішньої та зовнішньої соціальної відповідальності для виробничих підприємств. Запропоновано модель внутрішніх та зовнішніх комунікацій для виробничого підприємства. Визначено основні можливості зростання екологічної відповідальності для виробничих підприємств, включаючи стадії виробництва продукції, використання продукції споживачами та утилізації продукції. Визначено аналітичні показники, які дозволяють здійснити оцінювання рівня зростання екологічної відповідальності виробничих підприємств на перелічених стадіях.

Ключові слова: соціальна відповідальність, екологічна відповідальність, виробничі підприємства, можливості зростання, аналіз, аналітичні показники

Khyzhniakova N.O. Analysis of the Possibilities for the Growth of Social and Environmental Responsibility of Enterprises. Review article.

The essence of social and environmental responsibility of industrial enterprises is disclosed. The role of growth of environmental and social responsibility in improving the image and reputation of enterprises is defined. The relationship between social and environmental responsibility and corporate culture of enterprise is shown. The main opportunities for growth of internal and external social responsibility for production enterprises have been identified. A model of internal and external communications for a manufacturing enterprise has been proposed. The main opportunities for increasing environmental responsibility for manufacturing enterprises have been identified, including the stages of production, use of products by consumers and post-operation stage. Analytical indicators have been identified, which allow assessing the level of growth of environmental responsibility of production enterprises at the listed stages.

Keywords: social responsibility, environmental responsibility, manufacturing enterprises, growth opportunities, analysis, analytical indicators

Social responsibility of enterprises is an important element of the image and corporate culture for large and medium-sized enterprises today. Social responsibility is considered as a responsibility to employees, as well as a responsibility to consumers of products and services, to suppliers, partners and investors, as well as to society as a whole. Environmental responsibility can be considered as a component of social responsibility [1], as well as separately as an element of activity and responsibility of enterprises along with economic and social components. Increasing social and environmental responsibility is very important for businesses. Therefore, it is important and relevant to analyze the possibilities of increasing the social and environmental responsibility of enterprises.

Analysis of recent research and publications

The social responsibility of business, its role for enterprises and growth opportunities are currently the subject of research by many foreign authors, in particular, T. Donaldson, A. Carroll, R. Kaplan, Kotler Ph., Lee N. [2], D. Norton, M. Friedman, C. Manuel, Wan P., Chen X., Ke Y. [3] and others. Among the domestic authors in recent years, considerable attention has been paid to the study of social responsibility of business by Bobko L.O., Bondaruk T.G., Zateishchikova O.O., Yevtushenko V.A., Kuzmin O.Ye. [1], Kusyuk N.L., Seliverstova L.S. [4], Stanasyuk N.S. [5] and other scientists.

The problems of environmental responsibility are investigated by N.N. Andreeva [6], B.V. Burkynskyi, T.P. Halushkina [7], I.M. Bystriakov, B.M. Danylyshyn, S.M. Illiashenko, N.I. Khumarova [8], M.A. Khvesyuk, L.H. Melnyk, V.S. Mishchenko, T.Yu. Tunytsia [9], A.Yu. Yakymchuk [10], and others. The indicator systems allow to evaluate the correspondence of the enterprise to sustainable development and environmental responsibility requirements are elaborated by international organizations, first of all, by the United Nations Organization (Indicators of Sustainable Development: Guidelines and Methodologies, 2001 [11]; Global indicator framework for the Sustainable Development

Goals and targets of the 2030 Agenda for Sustainable Development, 2017 [12]).

The aim of the article is to research the opportunities for the growth of social and environmental responsibility of enterprises.

So the tasks of this investigation are the next:

- to discover the essence of the social and environmental responsibility of enterprises;
- to define the role and the place of the social and environmental responsibility in the functioning of manufacturing enterprises ;
- to determine the possibilities for growth of social responsibility for manufacturing enterprises;
- to determine the possibilities for growth of environmental responsibility for manufacturing enterprises;
- to define the ways to detail and to analyze these possibilities.

The main part

The results of this investigation are the next. Corporate social responsibility (CSR) is a new modern direction of corporate culture development.

The concept of "social responsibility" can be described as certain ethical boundaries within which individuals or corporations take responsibility for fulfilling their civic duty and actions that will benefit society as a whole. In circumstances where an enterprise or individual is considering taking measures that may harm the environment or society, these actions are considered socially irresponsible. According to this concept, managers must make decisions that not only maximize profits but also protect the interests of the community and society as a whole [1].

Corporate social responsibility is gaining more and more importance in business practice. After all, setting a good example as an organization that operates in an environmentally friendly way improves its reputation - among customers, partners, the general public or its own employees. One thing is certain: enterprises that demonstrate their activities not only from an economic point of view, but also from a social and environmental point of view, receive much more support in all areas [3].

Corporate social responsibility, or CSR for short, is a term that is used around the world, but it is defined rather vaguely. It is often equated with "corporate responsibility" and "corporate ethics". The words "environmental awareness" and "sustainable development" also appear repeatedly in this context, but only cover different subfields. Simply put, the definition of corporate social responsibility encompasses enterprise's moral and ethical obligations regarding how it treats workers, the environment, competition, the economy, and other important areas. Positive CSR practices also provide an enterprise with many economic benefits [13].

Corporate social responsibility is often understood as voluntary compliance with certain rules that lie outside laws and standards. In doing so, the enterprise promises to act responsibly and ethically towards its

employees, partners and shareholders, as well as the environment.

CSR belongs to the three aspects of sustainable development and thus includes all environmental, economic and social aspects of corporate activity.

Since the term corporate social responsibility is not defined in detail, there are different approaches to structuring the concept behind it. The area of responsibility model is relatively well known. It divides corporate social responsibility into three areas, each of which is named according to the nature of its social impact:

- 1) zone of internal responsibility;
- 2) zone of medium responsibility;
- 3) zone of external responsibility [3].

All internal strategies and processes, which are not made public, but which determine the ethical direction of the organization, are grouped in the internal sphere of responsibility. This includes all internal processes that influence corporate strategy and corporate culture. Thus, the internal sphere of responsibility is mostly a matter of management and has a decisive influence on important decisions, for example, regarding honest and realistic development planning in order to achieve healthy profitability or cooperation with partners. Here the enterprise's own responsibility is determined.

The middle area of responsibility includes all areas that are generally recognized and have a direct impact on the environment, people and society, but at the same time is the part of the normal work process. This includes all actions whose consequences can be measured. This includes, for example, environmental pollution, as well as the working conditions of the enterprise's employees. This also includes responsible cooperation with other enterprises. The middle area of responsibility is often difficult to coordinate, but it is important because this is where the most damage can be done.

The middle zone of social responsibility affects not only the reputation of that enterprise, the quality of the environment or society, but also the stakeholders. These include all those who have an interest in the processes, working conditions and, in most cases, the success of the enterprise, such as employees, unions, investors, creditors, customers, suppliers, local residents, the press, etc.

The external area of responsibility implies that many organizations not only focus on internal processes, but also take on social responsibility outside of their operations. This area is often identified with the term "corporate citizenship". This includes philanthropic activities (usually social commitments in the form of donations, sponsorships or social activities) for which the daily work may also be interrupted or adapted as necessary [13].

The implementation of social responsibility affects the entire organization and its actions. It is important to publicly commit to corporate social responsibility and act and communicate accordingly. The first step is always to formulate the enterprise's goals and present them in the corporate culture. In the so-called "voluntary commitment" goals such as quality, worker

protection, consumer protection, and environmental protection are recorded.

Already at the stage of strategic planning, the most important stakeholders should be involved in the CSR process and dialogue with them should be sought. This gives to organization many new influences and starting points from which to draw valuable input. Key stakeholders include employees, business partners and suppliers, capital providers, consumers, non-profit organizations, and the social, cultural and political environment [13].

A central component of a CSR strategy should always be communication – but not only after successfully completed activities, but certainly already during planning. Internal and external transparency should be ensured by constantly documenting goals and activities and communicating them to stakeholders. Corporate social responsibility does not end at the enterprise's borders. The enterprise should also actively participate in the discussion of key issues, for example, by getting involved in associations and other initiatives. It should also influence business partners and suppliers to implement common goals and activities [13].

Organizations with values-oriented leadership are more successful in terms of corporate social responsibility. Personal contact between management and employees creates basic conditions for the realization of the enterprise's own values, that is, for the formation and development of corporate culture.

The development and implementation of a CSR strategy have to be based on the concept with clear activities and objectives. This concept must show how the CSR strategy is integrated into the enterprise's activities and business model, how it is connected with the development strategy and corporate culture.

Position of the world's leading corporations and service providers of better life and digital

transformation solutions is no accident. This is due to its persistent pursuit of technological innovation, keen insight into market trends, and deep understanding of user needs.

First of all, they have always been committed to applying the latest technological innovation to its products and services. Whether it is the intelligence and energy saving of its home appliances, or the cutting-edge and practical of its digital transformation solutions, they attaché great importance to and invests in technological innovation. This continuous investment in technology and research and development has enabled products and services to always maintain a leading position in the world.

Secondly, the world leading corporations' keen insight into market trends is also the key to its success. With the continuous development of the global economy, people's requirements for quality of life are also increasing. They accurately grasped the market trend and satisfied people's pursuit of a better life by providing high-quality products and services. At the same time, they have also actively laid out the field of digital transformation, providing enterprises with one-stop solutions to help them stay competitive in the digital era.

Finally, their deep understanding of user needs is also an important factor in its success. They always adhere to the principle of customer first, and provide personalized solutions through in-depth understanding of users' needs and pain points. This user-centered philosophy enables products and services to truly meet the needs of users and win their trust and recognition.

Large manufacturing enterprises have the social responsibility and support the social security and safety.

Recommended for manufacturing enterprises measures for the growth of its social responsibility are given in Table 1.

Table 1. Possibilities for growth of social responsibility for manufacturing enterprises

The sphere of social responsibility	Measures to increase social responsibility
1. Internal social responsibility – in relation to the enterprise's employees	Increasing the level of remuneration and financial incentives for employees
	Increasing the level of social protection of employees
	Increasing the level of safety equipment at work
	Training of employees and improvement of their qualifications
	Creating a favorable psychological climate in the team
	Employees' understanding of corporate strategy
	Observance by employees of corporate culture in working relations
2. External social responsibility – in relation to the external environment	Increasing reliability and profitability of investments for investors
	Stable cooperation with suppliers, growth of their material and moral satisfaction
	Provision of a wide range of high-quality household appliances
	Stable cooperation with distributors, growth of their material and moral satisfaction
	Maintaining feedback with consumers, taking into account their suggestions, applying an individual approach
	Provision of convenient and high-quality warranty and post-warranty after-sales service
Openness to mass media and the general public, participation in events and competitions	

Source: the authors' own elaboration

These measures are divided into two spheres of the social responsibility:

1. Internal social responsibility – in relation to the enterprise's employees.

2. External social responsibility – in relation to the external environment.

The world leading manufacturing enterprises try to have the permanent positive response to society and humanity. The enterprises care about every employee

and with the help of their special model of the payment. It enables changes the employees from employers and workers into the entrepreneurs and partners.

On the basis of the public welfare strategy, the enterprises support education, training, medical and children care for its employees.

The main components of the employee support and of the culture of internal communications for manufacturing enterprises are given in the Table 2.

The manufacturing enterprises also support the high level of the quality of corporate culture in working communications between employees.

Table 2. The main components of the employee support and of the internal social responsibility for manufacturing enterprises

Components of the employee support	Measures for support and for the growth internal social responsibility
1. Welfare benefits	Supplementary holiday
	Gifts for the festivals and anniversaries
	Birthday gifts
	Staff restaurant and meal subsidies
	Clothes subsidies
2. Social security	Pension insurance
	Medical insurance
	Regular medical examination
	Work-related injury insurance
	Unemployment insurance
3. Caring for female employees	Miscarriage and maternity subsidies
	Health lectures for women
	Lectures on women's rights protection knowledge
	Festival events for women's day
4. Caring for factory employees	Labor protection appliance
	Regular training
	Comfortable conditions in the workplace
	Comfortable conditions for relaxation
	Regular employee visits
5. Cultural and recreational activities	Badminton and basketball clubs, etc.
	Abundant cultural and leisure activities such as health knowledge lectures, fitness classes, musical instrument courses, ikebana classes and yoga classes
	Activities for employee children

Source: the authors' own elaboration

They pay great attention to safeguarding of the employee rights and interests.

Enterprise manages employees according to the current labor laws and regulations, first of all, the Labor Law and Labor Contract Law. With the help of the remuneration model for employees, the manufacturing enterprises provides different and remuneration packages. These packages include short term, middle term and long term indicators to the employees. The labor of employees would be paid depending on the value created to users. According to the national laws, regulations and policies, the manufacturing enterprises provide benefits for its employees including different types of insurance: endowment, medical, unemployment, employment

injury, maternity and others, housing fund and welfare system.

Enterprise pays great attention to the quality and culture of relationship with its stakeholders.

It is proposed for the enterprise to use effective communication channels with its different stakeholders to maintain regular communication with them, understand their needs, wishes and suggestions. Enterprise wants to have the trust and respect from its stakeholders and has taken practical actions to improve communication and to develop the communication culture.

The main stakeholders' groups, their issues, communication channels, and frequency of communication are listed in the Table 3.

Table 3. Suggested model of the internal and external communications at the manufacturing enterprise

Category	Communication channel / ways of feedback	Frequency of communication
1	2	3
1. Employees	Interviews on employees' performance appraisal	Annually
	Internal publication	Weekly
	Staff survey	From time to time
	Employee representative congress	From time to time
	Feedback mailbox	Permanently opened
	Instant messaging software	From time to time
	Team-building activities	Monthly/from time to time

Continuation of Table 3

1	2	3
2. Stakeholders / investors	General meetings / extraordinary general meetings	Annually
	Disclosure in reports	Annually/semi-annually
	Investor conferences	Annually
	Results announcement meetings / press release / announcements	From time to time
	On-site visits and instant messaging software	From time to time
3. Suppliers / partners	Investor relations section in official website	From time to time
	Supplier conferences	Annually
	Tender invitation	From time to time
	On-site research and investigation; instant messaging software	From time to time
4. Distributors / dealers	Exhibitions and meetings	From time to time
	Distributor conferences and meetings	From time to time
	On-site research and investigation; instant messaging software	From time to time
5. Consumers	Customer services channels; instant messaging software	From time to time
	Social network platforms	Normally updated daily
6. Government and regulatory authorities	Disclosure in reports	Annually/semi-annually
	Working letters; on-site investigation; E-mails	From time to time
	Communication through conferences	From time to time
7. Surrounding communities and public	On-site visits; instant messaging software	From time to time
	Release; project hearing	From time to time
	Meetings / notices	From time to time
8. Mass media and non-governmental organizations	Press release/announcements	From time to time
	On-site visits; instant messaging software	From time to time
	Interviews	From time to time

Source: compiled by authors on materials [14]

According to suggested model of the corporate communication development and improvement, the enterprise managers can collect and analyze opinions and expectations of stakeholders with the aim to use them for the improvement of activity and to make decisions.

The environmental responsibility of enterprises is to reduce the negative impact on the environment and includes not only legal obligations, but is voluntary and contributes to increasing the competitiveness and reputation of enterprises.

The world leading manufacturing enterprises also declare the direction of the increase of the environmental responsibility of the enterprise.

Recommended for manufacturing enterprises measures for the growth of the environmental responsibility are given in Table 4.

The manufacturing enterprise has the aim to continue the implementation of the green development strategy, complying with laws and other state

regulations relating to ecology and environment protection. Using the enterprise Internet platform, the enterprise upgrades its capacity of green development by the way of the promotion customized and ecologically oriented production. The manufacturing enterprise keeps pushing the energy saving, implements environment protection projects, and develops relevant technologies. The enterprise also increases efficiency of energy consumption and tries to reduce emissions of the harmful chemicals.

The manufacturing enterprise has formed the environmental protection plan, and it has the goal to build low-carbon environmental protection model. The enterprise has set the management network for environmental accountability.

The manufacturing enterprise works with different internal and external departments to promote its work on environmental protection and to increase environmental protection efficiency.

Table 4. Possibilities for growth of environmental responsibility for manufacturing enterprises

The stage of environmental responsibility	Measures to increase environmental responsibility
1. Stage of production of products	Reduction of emissions of harmful substances into the air
	Reduction of discharges of harmful substances into water
	Reduction of waste generation and waste disposal
	Reducing the use of water, electricity, natural gas and steam
	Reducing the use of materials including packaging materials
2. The stage of product use	Absence of harmful emissions in the process of using products
	Safety and absence of harmful substances
	Reduction of water use in the process of product operation
3. Post-operational stage	Increasing the energy consumption class of products to A++ and A+++
	Collection of expired products
	Disposal of expired products

Source: the authors' own elaboration

Analytical indicators have been identified, which allow assessing the level of growth of environmental responsibility of production enterprises at the listed

stages: the stage of production, the stage use of products by consumers and post-operation stage. These analytical indicators are given in the Table 5.

Table 5. Analytical indicators allow assessing the level of growth of environmental responsibility of production enterprises

The stage of environmental responsibility	Analytical indicators allow assessing the level of growth of environmental responsibility
1. Stage of production of products	Reduction of emissions of harmful substances into the air: total and per unit of product
	Reduction of discharges of harmful substances into water: total and per unit of product
	Reduction of waste generation and waste disposal: total and per unit of product
	Reducing the use of water, electricity, natural gas and steam: total and per unit of product
	Reducing the use of materials including packaging materials: total and per unit of product
2. The stage of product use	Absence of harmful emissions and of harmful substances
	Reduction of water use in the process of product operation: total and per unit of product
	Reduction of energy consumption by products: total and per unit of product
	Disposal of expired packaging of products: total and as a percentage of packaging materials
3. Post-operational stage	Increasing of collection of expired products: total and as a percentage of decommissioned goods
	Disposal of expired products: total and as a percentage of decommissioned goods

Source: compiled by authors on materials [14]

The manufacturing enterprise uses the following environmental management principles.

1. Complying with the current laws, regulations, standards and requirements.
2. Using of the management model and improving of model according to the requirements of the environment protection.
3. Focusing on prevention and on the stable improvement.
4. Creating an innovative and open ecosystem.
5. Establishing management in the process of environmental protection and of the green development.

The manufacturing enterprise promotes the environment protection and regularly applies to professional institutions to monitor and accept the environmental management system. All the factories of the enterprise have to give the certificates of Environmental Management System ISO 14001. The enterprise also has formulated and implemented internal procedures and policies for environment protection such as the Environmental Monitoring and Measurement Procedure. It also has implemented the environmental accountant system for the projects of new construction, reconstruction and expansion of the factories. The enterprise makes inspection and management of production activities for the complying with the standards of environment protection.

The manufacturing enterprise can establish a smart energy cloud platform integrating cloud computing, IT and big data technology to conduct centralized management on major energy sources such as water, electricity, natural gas and steam. Leveraging on the smart energy cloud platform, its monitors the use of energies by all the factories on 24 hours basis. Through the collection, storage and calculation of data of energy used in operation and analyzing relevant policies and prevailing price of energies, the enterprise can forecast the trend of energy consumption in the future and control and optimize park energy system in advance,

so as to improve the utilization rate of new energy, reduce energy consumption costs and achieve the goal of reduction in carbon emissions [14].

The manufacturing enterprise has done waste management and control of pollution, implemented projects of clean production and technical upgrade. These projects will allow the enterprise to achieve the best results in green management, growth of environmental responsibility and development of corporate culture according to these directions.

Conclusion

Thus, social responsibility of enterprises is an important element of the image and corporate culture for large and medium-sized enterprises today. Social responsibility is considered as a responsibility to employees, as well as a responsibility to consumers of products and services, to suppliers, partners and investors, as well as to society as a whole. Environmental responsibility can be considered as a component of social responsibility, as well as separately as an element of activity and responsibility of enterprises along with economic and social components. Increasing social and environmental responsibility is very important for businesses.

The main opportunities for growth of social responsibility for production enterprises have been identified in the article. These measures are divided into two spheres of the social responsibility: 1) internal social responsibility – in relation to the enterprise's employees; 2) external social responsibility – in relation to the external environment. The world leading manufacturing enterprises try to have the permanent positive response to society and humanity. The enterprises care about every employee and with the help of their special model of the payment. It enables changes the employees from employers and workers into the entrepreneurs and partners.

Then the main components of the employee support and of the culture of internal communications for

manufacturing enterprises are given in the article. They are the next: welfare benefits; social security; caring for female employees; caring for factory employees; cultural and recreational activities.

A model of internal and external communications for a manufacturing enterprise has been proposed. According to suggested model of the corporate communication development and improvement, the enterprise managers can collect and analyze opinions and expectations of stakeholders with the aim to use them for the improvement of activity and to make decisions.

The environmental responsibility of enterprises is to reduce the negative impact on the environment and includes not only legal obligations, but is voluntary and contributes to increasing the competitiveness and reputation of enterprises. The main opportunities for increasing environmental responsibility for manufacturing enterprises have been identified, including the stages of production, use of products by consumers and post-operation stage. And finally analytical indicators have been identified, which allow assessing the level of growth of environmental responsibility of production enterprises at the listed stages.

Abstract

Social responsibility of enterprises is an important element of the image and corporate culture for large and medium-sized enterprises today. Social responsibility is considered as a responsibility to employees, as well as a responsibility to consumers of products and services, to suppliers, partners and investors, as well as to society as a whole. Environmental responsibility can be considered as a component of social responsibility, as well as separately as an element of activity and responsibility of enterprises along with economic and social components. Increasing social and environmental responsibility is very important for businesses.

The purpose of this article is to research the opportunities for the growth of social and environmental responsibility of enterprises. So the tasks of this investigation are the next: to discover the essence of the social and environmental responsibility of enterprises; to define the role and the place of the social and environmental responsibility in the functioning of manufacturing enterprises; to determine the possibilities for growth of social responsibility for manufacturing enterprises; to determine the possibilities for growth of environmental responsibility for manufacturing enterprises; to define the ways to detail and to analyze these possibilities.

The results of this investigation are the next. First of all, corporate social responsibility is a new modern direction of corporate culture development. It is gaining more and more importance in business practice. After all, setting a good example as an organization that operates in an environmentally friendly way improves its reputation - among customers, partners, the general public or its own employees. One thing is certain: enterprises that demonstrate their activities not only from an economic point of view, but also from a social and environmental point of view, receive much more support in all areas

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