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FEATURES OF STATE REGULATION OF SOCIAL RESPONSIBILITY OF BUSINESS IN THE TRANSPORT INDUSTRY

Formulation of the problem. In recent years, corporate social responsibility has become increasingly important. At present, at the theoretical and legislative level, there is no concept of administrative and legal support for social responsibility of business; classification of its principles; the issue of regulating the relationship between the team and the company in relation to the social effect of the company is insufficiently studied.

Relevance. Today, social responsibility of business is especially important. At the present stage of development of the economy of Ukraine, it is important to determine the social effect of the enterprise and its legal regulation. Thus, corporations and large enterprises develop "social packages", certain guarantees of rights for employees, the population, in order to have a social effect on the activities of the enterprise. This activity needs administrative and legal support and regulation by the state. That is why the order of the Cabinet of Ministers of Ukraine of January 24, 2020 № 66 in Ukraine approved the "Concept of state policy in the field of promoting socially responsible business in Ukraine until 2030" [1]. This is the reason for the relevance of this topic.

Analysis of recent publications and research. The state of scientific development of the problem. Issues of social impact of the enterprise and social responsibility of business in administrative law are insufficiently studied. Yes, only some issues were analyzed.

The following scientists dealt with the research of administrative and legal support: Kolesnyk Y. Y., O. E. Kostyuchenko, V. B. Averyanov, I. O. Jerusalem, T. V. Kutsenko, G. Rymarchuk and others.

The aim of the article is to explore suggestions for improving existing legislation.

Presenting main material. Today, the social responsibility of commercial organizations is becoming important. Accordingly, its state regulation is necessary.

The order of the Cabinet of Ministers of Ukraine of January 24, 2020 № 66 in Ukraine approved the "Concept of implementation of state policy in the field of promoting socially responsible business in Ukraine until 2030" [1].

It is worth noting that Ukraine has joined the implementation of the Sustainable Development Goals, which are set out in the final document "Transforming our world: the agenda for sustainable development until 2030", adopted in 2015 by the UN General Assembly. This document recognizes the role of all economic entities (from micro-enterprises and cooperatives to multinational enterprises) in ensuring the sustainable development of each state and encourages entrepreneurs to use their creative and innovative potential to solve sustainable development problems.

We propose to explore in more detail the concept of "corporate social responsibility".

Thus, the very concept of "socially responsible business" defines the responsible behavior of economic entities for the impact of their decisions and actions on society, the environment, which contributes to the sustainable development of society, in particular the welfare of the population; takes into account the expectations of economic entities and society; complies with legislation and international standards of conduct; integrated into the activities of the business entity. As defined in the concept, the development of socially responsible business is a voluntary activity of economic entities aimed at maintaining high standards of operating and production activities, social standards and quality of work with staff, minimizing the harmful effects on the environment; building trust between business, society and the state; improving business performance and long-term profitability.

In 2010, the International Guide to Social Responsibility was adopted.

Today, socially responsible business has been introduced by economic entities in various countries and international organizations (the United Nations in the framework of the Global Compact, the International Labor Organization, the United Nations Children's Fund (UNICEF), the United Nations Industrial Development Organization), Council of Europe, European Quality Organization, International Organization for Standardization).

It should be noted that the level of development of socially responsible business depends on the number of voluntary commitments. In Ukraine, corporate social responsibility is in its infancy.

It should be noted that the process of development of socially responsible business in Ukraine requires the active participation of the state, which determines the development of socially responsible business as one of the priorities of public policy. It should be noted that the implementation of state policy in the field of socially responsible business and the implementation of measures aimed at implementing the Concept will help give most domestic businesses the opportunity to improve their business reputation in international markets by introducing a responsible attitude to their employees and partners. and in the long run – to improve the reputation and image of the state. The strategy stipulates that the process of development of socially responsible business in Ukraine requires the active participation of the state, which determines the development of socially responsible business as one of the priorities of state policy. It is normatively defined that the problem that needs to be solved is the insufficient level of business involvement in the implementation of social projects and the need to determine the principles and directions of state policy in the field of socially responsible business [1].

The strategy stipulates that the development of socially responsible business in Ukraine requires the formation of state policy in the field of promoting socially responsible business, which determines the role and participation of the state in the development of socially responsible business in Ukraine. Adoption of such a document will improve Ukraine's image, demonstrate its desire to apply international standards of socially responsible business in accordance with modern European and world trends, adhere to the concept of sustainable development, responsibly address the problems of society and the environment. The development of socially responsible business is an important factor in the sustainable development of society and the state, equalization of economic and social disparities, increasing public confidence in business, as well as improving the quality of life of Ukrainians.

As defined by Pushkar M.S., Golinach L.I. responsibility, as a term, has two meanings: the first can be interpreted as a person's duty to someone, it is

responsibility for their actions to other people and society, and the second – responsibility for "something or someone" – for the preservation of the environment, for the efficient use of resources, for the social consequences of economic activity, for innovative solutions, for labor efficiency, etc. [2, p. 15]. According to the authors, the idea of responsibility is progressive for society, because awareness of the dangers that threaten the existence of mankind, forces public authorities to look for ways to slow down, if not eliminate the harmful effects on human life in economic, social and humanitarian dimensions. It should be noted that the basis of such responsibility are subjective – object relations: the responsibility of man for man, for members of the group, and groups – for each member, man for the upbringing of the younger generation, for education, science, prosperity based on science and techniques. Human activity must take into account the requirements of nature as the main criterion for the development of civilization. Corporate social responsibility is defined in different ways. Thus, the International Standard ISO 26000 "Guidelines for Social Responsibility" defines it as the responsibility of the organization for the impact of its decisions and activities on society and the environment, implemented through transparent and ethical behavior, sustainable development and welfare, takes into account stakeholder expectations. widespread throughout the organization and does not contradict relevant legislation and international standards of conduct [3]. The European Alliance for Corporate Social Responsibility understands social responsibility of business, the concept of involving social and environmental areas in business activities on a voluntary basis and interaction between all stakeholders (influence groups) [4].

The Memorandum on Corporate Social Responsibility in Ukraine defines business responsibility as the responsible attitude of any company to its product or service, to consumers, employees, partners; active social position of the company, which consists in harmonious coexistence, interaction and constant dialogue with society, participation in solving the most acute social problems. It should be noted that the principles of state regulation of social responsibility of business are not defined by law. In fact, a responsible attitude of the company to its employees and services, products is a form of ethical behavior.

An analysis of national legislation has led to the conclusion that the mutual rights and responsibilities of business and the company are concentrated in local, internal regulations. These relationships are also expressed in the collective agreement of the organization. The procedure for concluding, the content of the collective agreement is regulated by the Law of Ukraine "On Collective Agreements and Treaties" [4].

Thus, employees have the right to initiate changes, additions to the mutual rights and responsibilities of the team and the company. It should be noted that the level of development of socially responsible business depends on the number of voluntary commitments [1]. An analysis of national legislation has led to the conclusion that regulations governing corporate social responsibility can be classified into 4 groups: 1) international acts; 2) laws (Commercial Code, Civil Code, etc.); 3) bylaws; 4) local, internal regulations of enterprises. In a broad sense, corporate social responsibility can be represented as a system of values, activities and processes aimed at spreading the positive impact of the company in economic, environmental, social spheres both within the organization and in the environment. The implementation of socially responsible strategies should focus not only on reducing and preventing the negative consequences of activities, but also on achieving economic, environmental and social effects (so-called triple impact strategy), which can be considered as a basis for increasing the competitiveness of individual companies and the national economy. It should be noted that the list of social guarantees of employees of the enterprise, it is better to provide in the local, regulatory act. This will avoid disputes in the future. Based on the above, it is important to determine the administrative and legal support. Yes, Y. Kolesnikov defines administrative and legal support as provided by the state through a special mechanism for regulating public relations, their legal consolidation, protection, implementation and development [5, P. 434]. A. Matviychuk, considers the administrative and legal support of regulatory policy as regulated by administrative law, the process of regulating public relations by authorized public authorities, which are responsible for the regulatory function of the state and its regulatory policy [6, p. 110]. G. Rymarchuk defines administrative and legal support as the implementation of the state through legal norms, regulations and a set of tools, regulation of social relations, their legal consolidation, protection, implementation and development [7, p. 8]. Based on this, the administrative and legal support of social responsibility of business can be defined as regulated by administrative law, the process of regulating public relations by authorized state bodies in the field of social impact of the enterprise. This regulation includes: state control, supervision, legal requirements, etc. Legislation should provide for an increase in tax benefits for enterprises that provide significant social packages, otherwise, charitable assistance in certain areas and sectors of the economy. One of the measures of the example of the development of social responsibility of business is the development of non-state pension insurance programs. The development of private, pension insurance will solve a number of problems

related to guarantees for employees. It is the development of private insurance for transport workers that will improve their level of social protection. These measures are especially relevant in the transport sector [8, p. 126]. This is primarily due to the increased risk of professional activity. It should be noted that in the transport sector it is necessary to implement state regulation of social responsibility of business.

Conclusions. Based on this, the following conclusions were reached. administrative and legal support of social responsibility of business can be defined as regulated by the rules of administrative law, the process of regulating public relations by authorized state bodies in the field of ensuring the social effect of the enterprise. Today it is necessary to develop a system of principles, state regulation of corporate social responsibility and further enshrine them in the Concept of state policy in the field of promoting socially responsible business in Ukraine until 2030.

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Summary

Moskalenko S. I., Moskalenko O. I. Features of state regulation of social responsibility of business in the transport industry. – Article.

The article analyzes the national legislation on state regulation of social responsibility of business. social responsibility of business is especially important. At the present stage of development of the economy of Ukraine, it is important to determine the social effect of the enterprise and its legal regulation.

The work is based on general scientific and special methods of scientific knowledge. Ukraine has joined the implementation of the Sustainable Development Goals,

which are set out in the final document "Transforming our world: the agenda for sustainable development until 2030", adopted in 2015 by the UN General Assembly. This document recognizes the role of all economic entities (from micro-enterprises and cooperatives to multinational enterprises) in ensuring the sustainable development of each state and encourages entrepreneurs to use their creative and innovative potential to solve sustainable development problems.

The concept of "socially responsible business" defines the responsible behavior of economic entities for the impact of their decisions and actions on society, the environment, which contributes to the sustainable development of society, in particular the welfare of the population; takes into account the expectations of economic entities and society; complies with legislation and international standards of conduct; integrated into the activities of the business entity. It was concluded that the administrative and legal support of social responsibility of business can be defined as regulated by the rules of administrative law, the process of regulating public relations by authorized state bodies in the field of social impact of the enterprise. Today it is necessary to develop a system of principles, state regulation of corporate social responsibility and further enshrine them in the Concept of state policy in the field of promoting socially responsible business in Ukraine until 2030.

Key words: business, social responsibility of business, business development strategy, state regulation, administrative and legal support, private, pension insurance, social effect.

Анотація

Москаленко С. І., Москаленко О. І. Особливості державного регулювання соціальної відповідальності бізнесу в транспортній галузі. – Стаття.

У статті проаналізовано національне законодавство щодо державного регулювання соціальної відпо-

відальності бізнесу. Соціальна відповідність бізнесу є особливо важливою. Стаття спирається на загальнонаукові і особливі методи наукового знання. Україна приєдналася до реалізації Цілей сталого розвитку, які викладені у підсумковому документі «Трансформуючи наш світ: порядок денний сталого розвитку до 2030 року», прийнятому у 2015 році Генеральною Асамблеєю ООН. Цей документ визнає роль усіх суб'єктів господарювання (від мікропідприємств і кооперативів до багатонаціональних підприємств) у забезпеченні сталого розвитку кожної держави та заохочує підприємців використовувати свій творчий та інноваційний потенціал для вирішення проблем сталого розвитку. На сучасному етапі розвитку економіки України, вона є важливою для визначення соціального впливу організації і її громадського регулювання. Поняття «соціально відповідальний бізнес» визначає відповідальну поведінку суб'єктів господарювання за вплив їхніх рішень та дій на суспільство, навколишнє середовище, що сприяє сталому розвитку суспільства, зокрема добробуту населення; враховує очікування суб'єктів господарювання та суспільства; дотримується законодавства та міжнародних стандартів поведінки; інтегровані в діяльність суб'єкта господарювання. Зроблено висновок, що адміністративно-правове забезпечення соціальної відповідальності бізнесу можна визначити як врегульований нормами адміністративного права процес регулювання суспільних відносин уповноваженими державними органами у сфері соціального впливу підприємства. Сьогодні необхідно розробити систему принципів, державного регулювання корпоративної соціальної відповідальності та надалі закріпити їх у Концепції державної політики у сфері сприяння соціально відповідальному бізнесу в Україні до 2030 року.

Ключові слова: бізнес, соціальна відповідальність бізнесу, стратегія розвитку бізнесу, державне регулювання, адміністративно-правове забезпечення, приватне, пенсійне страхування, соціальний ефект.