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FEATURES OF DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY OF BUSINESS IN UKRAINE

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Strategic objective of numerous social and economic reforms and transformations in Ukraine is creation of the state of general welfare in which all social needs of citizens are satisfied and also conditions for realization of their potential are created. In recent years the concept of the state of general welfare is more and more connected with more global concepts of human development and the human capital which implementation is one of priority activities of the international community. Provisions of these concepts have to take root in all spheres of a social and economic system. Important means of their implementation is business structures. Acts as one of conditions of implementation of the Concept of human development and the human capital introduction and observance of bases of social responsibility of business (SRB), both large, and small and middle.

Let's notice that to various aspects of such phenomenon as the corporate social responsibility (CSR) in Ukraine and in the former Soviet Union devoted a significant amount of scientific publications. In particular, the continuum of views about essence of CSR is analysed in articles of R. Abramov [1], L.S. Belyavskaya [2],

in Ukraine limit mechanisms of practical encouragement of social responsibility of business, in particular financial; distorted role of facilities mass of information; subzero organizational possibility of groups of influence is in Ukraine; limit culture of collaboration; a necessity of adaptation of international practices of SRB is to the Ukrainian terms; absence of sufficient amount of acquainted, interested and competent in SRB of managers.

Thus, unlike an occident with a withstand market economy, culture of enterprise and protracted traditions of social partnership Ukraine belongs to those states, where the processes of social-economic modernization have going after character. Taking into account this forming of practices of social responsibility of business began far later, and practices, taking into account Ukrainian realities, have certain features.

In this connection successful introduction of ideas of social responsibility of business needs modernization a tax system (expansion of tax deductions), strengthening of fight against a corruption, alteration of informative politics with the aim of strengthening of inactivity and objectivity, adaptation of international practices, training of personals on questions organization of social responsibility of business.

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