

ZHAO ZHENG, student, NTU «KhPI»

MODERN APPROACHES TO DEFINING THE ESSENCE OF SOCIAL RESPONSIBILITY

The evolution of views on the role of corporate social responsibility (CSR) is a rather complex and multifaceted process that reflects socio-economic development and transformation of approaches to doing business. The pluralism of opinions regarding the development of CSR, the variety of models, concepts and approaches is evidence of the relevance of this issue. If previously the tasks of business entities were limited only to economic indicators, then in due time social responsibility becomes an integral component of the overall strategy of the enterprise's development.

The UN Global Compact states that corporate social responsibility is the reconciliation of commercial interests with general principles in the areas of human rights, labor relations, environmental protection and the fight against corruption . In a broad sense, social responsibility is the company's responsibility for the social usefulness of its activities to all people and organizations with which it interacts in the process of functioning, and to society in general.

In order to implement conceptual areas of activity in the field of corporate social responsibility, to achieve informational openness in order to attract investment resources and increase competitiveness, organizations should be guided to the maximum extent by international and domestic standards related to social responsibility. This is also required by the entry of companies into the global economy.

A characteristic feature of the European model of social responsibility is state financing of social programs for the population from tax fees. At the same time, in different countries there are divergent priorities and values that determine the key principles of business functioning, therefore, within the framework of the European approach, in addition to the traditional model, researchers also highlight the Scandinavian model of social responsibility, which has developed in Sweden, Norway, Denmark and Finland.

Japanese model of formation of social responsibility. The Japanese model of social responsibility of business is also relevant for the Republic of Korea. Studies of the Japanese model of social responsibility testify to the significant influence of the institution of the state, but it should be noted that Japanese business has historically focused on internal programs that make the company a family for the employee. In a country poor in natural resources, the principle "Our wealth is human resources" is traditionally cultivated, according to which the conditions for the most efficient use of personnel are created.

Бібліографія: Zhao Zheng Modern approaches to defining the essence of social responsibility / *Zhao Zheng* // Результати наукових конференцій Навчально-наукового інституту економіки, менеджменту та міжнародного бізнесу НТУ «ХПІ» за 2023 рік в 2 т. – Харків : НТУ «ХПІ», 2023. Т. 1 : Труды XX-ої Міжнародної науково-практичної конференції «Дослідження та оптимізація економічних процесів «Оптимум-2023» 6-8 грудня 2023 р. – 2023. С. 214-215